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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A	For th	e 2023 calendar year, or tax year beginning MAY 1, 2023 and ending	APR 30, 202	1				
В	Check if	C Name of organization	D Employer identi					
	applicab							
	Addre	FRIENDS OF ANIMALS, INC.	:					
	Name chang	Doing business as	13-6018	549				
	Initial return	Number and street (or P.O. box if mail is not delivered to street address) Room/s						
	Final	777 DOGM DOAD	203-656					
	termir ated		G Gross receipts \$					
	Amen	ded DADTEN CM 06020	H(a) Is this a group					
	Application	F Name and address of principal officer: PRISCILLA FERAL	for subordinate					
	pendi	SAME AS C ABOVE	H(b) Are all subordinates					
$\overline{\Gamma}$	Гах-ех	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or		a list. See instructions				
	Websi		H(c) Group exempt					
K	orm o			M State of legal domicile; CT				
	art I	Summary		tis otate of logal conficient, o =				
	1	Briefly describe the organization's mission or most significant activities: THE ORGA	NIZATION'S GO	AL IS TO				
Governance		FREE ANIMALS FROM CRUELTY AND INSTITUTIONALIZ						
Tag.	2	Check this box if the organization discontinued its operations or disposed of n						
Š	3	Advantage of the contract of t	3	1 _				
ලී	4	Number of independent voting members of the governing body (Part VI, line 1b)						
60		Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5					
ě	6	Total number of volunteers (estimate if necessar)						
Activities &		Total number of volunteers (estimate if necessary) Total unrelated business revenue from Part VIII, column (C), line 12						
Ac								
		Net unrelated business taxable income from Form 990-T, Part I, line 11	Prior Year					
		Contributions and grants (Post VIII Co., 41)		Current Year				
3	8	Contributions and grants (Part VIII, line 1h)	3,231,067					
Revenue		Program service revenue (Part VIII, line 2g)	1,441,660					
ě		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	150,445					
_		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	209,762					
_		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,032,934					
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	775,889					
		Benefits paid to or for members (Part IX, column (A), line 4)	0.					
8	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,040,189	1,995,203.				
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0 .	0.				
ğ	b	Total fundraising expenses (Part IX, column (D), line 25) 85, 151.	M [
Ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,894,139	1,864,176.				
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,710,217	4,556,669.				
	19	Revenue less expenses. Subtract line 18 from line 12	322,717.	963,549.				
28			Beginning of Current Year					
Net Assets	20	Total assets (Part X, line 16)	12,549,345.	13,938,141.				
A S	21	Total liabilities (Part X, line 26)	1,003,903.	754,200.				
3	22	Net assets or fund balances. Subtract line 21 from line 20	11,545,442.					
Pa	art II	Signature Block						
Und	er pena	lties of perjury, I declare that I have examined this return, including accompanying schedules and sta	tements, and to the best of n	v knowledge and belief, it is				
		t, and complete. Declaration of preparer (ether than officer) is based on all information of which prep						
	/	Jusula Wiat	1/3	124				
Sign	n C	Signature of officer	Date	family de				
Her		PRISCILLA FERAL, PRESIDENT						
	1	Type or print name and title						
		Print/Type preparer's name Preparer's signature	Date Check	PTIN				
Paid	1 8	LORI ROTHE YOKOBOSKY, CPA LORI ROTHE YOKOBOSK	T I I					
	arer	Firm's name COHNREZNICK LLP		22-1478099				
	Only	Firm's address 350 CHURCH STREET, 12TH FLOOR	FIIAIS CIN 4	12 1210033				
	J,	HARTFORD, CT 06103	Dh 0.0	30-200-7000				
Mari	the I	RS discuss this return with the preparer shown above? See instructions	I Phone no. 3	39-200-7000				
100		Pa		Yes No				
	· ror	Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23		Form 990 (2023)				

Form	990 (2023) FRIENDS OF ANIMALS, INC. 13-6018549 Page 2
Pa	rt 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:
	FRIENDS OF ANIMALS WORKS TO CULTIVATE A RESPECTFUL VIEW OF NON-HUMAN
	ANIMALS, FREE-LIVING AND DOMESTIC. OUR GOAL IS TO FREE ANIMALS FROM
	CRUELTY AND INSTITUTIONALIZED EXPLOITATION.
2	Did the organization undertake any significant program services during the year which were not listed on the
	pnor Form 990 or 990-EZ?
	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?
	If "Yes," describe these changes on Schedule O
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
	revenue, if any, for each program service reported
4a	(Code) (Expenses \$1,460,419. including grants of \$15,000.) (Revenue \$1,195,979.)
	SPAYING AND NEUTERING PROGRAM - FRIENDS OF ANIMALS HAS ADVOCATED
	LOW-COST SPAYING AND ALTERING AS THE MOST EFFECTIVE MEANS OF PREVENTING
	THE BIRTHS OF UNWANTED DOGS AND CATS, AND THEIR SUBSEQUENT ABANDONMENT,
	SUFFERING AND MASS KILLING.
	FOR 59 YEARS, WE HAVE OPERATED A NATIONWIDE BREEDING CONTROL PROGRAM IN
	THE UNITED STATES FACILITATING MORE THAN 2.7 MILLION SPAY/NEUTER
	PROCEDURES. PET OWNERS MAY PURCHASE A CERTIFICATE FROM FRIENDS OF
	ANIMALS THAT CAN BE USED FOR A ROUTINE SPAY OR NEUTER SURGERY AT ANY OF
	FRIENDS OF ANIMALS PARTICIPATING VETERINARY HOSPITALS. THIS YEAR MORE
	THAN 24,000 CATS AND DOGS WERE NEUTERED THROUGH OUR PROGRAM.
4b	(Code) (Expenses \$ 2,234,037. Wellotting grants of \$ 69,996.) (Revenue \$ 114,490.)
	PUBLIC INFORMATION AND ANIMAL PROTECTION- THROUGH ANIMAL ADVOCACY
	PROGRAMS AND INTERVENTIONS, FOA PROMOTES ENDANGERED SPECIES AND OTHER
	WILDLIFE PROTECTION. CAMPAIGNS AGAINST WILD HORSE ROUND-UPS AND THE
	WILD BIRD TRADE; THE HORSE-DRAWN CARRIAGE TRADE; THE FUR TRADE; HUNTING
	AND PREDATOR CONTROL, INCLUDING STATE-SPONSORED WOLF CONTROL PROGRAMS
	IN ALASKA AND THE NORTHERN ROCKIES. SPONSORS CHIMPANZEE CONSERVATION
	PROJECTS IN WEST AFRICA, AND PRIMATE SANCTUARY IN TEXAS. VEGAN ADVOCACY
	PROJECTS EXPLAIN THAT A PLANT-BASED DIET IS THE BEST RESPONSE TO AN
	ECOLOGICAL CRISIS VIA EDUCATIONAL MATERIALS, SPEECHES AND ADS.
	PUBLISHED FOUR QUARTERLY ISSUES OF ACTIONLINE MAGAZINE; OTHER
	EDUCATIONAL MATERIALS PRODUCED FOR MEMBERS, THE PUBLIC AND MEDIA.
_	612 204
4c	(Code) (Expenses 612,294. including gants of 612,294.) (Revenue 5
	ASSISTED ANOTHER 501(C)3 ORGANIZATION WITH SUPPORT TO MANAGE A
	SANCTUARY FOR PRIMATES AND OTHER ANIMALS ABANDONED BY THEIR OWNERS OR
	DISCARDED BY ZOOS, THE ENTERTAINMENT INDUSTRY AND MEDICAL RESEARCH LABORATORIES.
	LABORATORIES.
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ including grants of \$) (Revenue \$) Total program service expenses 4,306,750.
48	Total program service expenses 4,306,750.

332002 12-21-23

Form 990 (2023)

	In the company of the first of		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?	١.	👵	
_	If "Yes," complete Schedule A	1	X	1
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Α.	
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	\vdash	Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	١.		l .
_	during the tax year? If "Yes," complete Schedule C, Part II	4	\vdash	Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	1		122
	similar amounts as defined in Rev. Proc. 98-197 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	1		
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	<u> </u>	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			١
	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		}	l
	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?			l
	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. VIII, VIII, IX, or X,	110	177	
	as applicable.		15	4774
а	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 167 If "Yes," complete Schedule D, Part VII	115		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		Х
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	110	Х	l
	Did the organization report an amount for other liabilities in Part X, line 257 ff "Yes," complete Schedule D, Part X	110	X	
	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	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D. Parts XI and XII	12a	Х	
ь	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		Х
148	Did the organization maintain an office, employees, or agents outside of the United States?	148	$\overline{}$	Х
	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	Х	
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	х	
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	10		х
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		-	Ë
	1c and 8a? If "Yes," complete Schedule G. Part II	18		х
10	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? # *Yes."	-10	\vdash	1
19				х
20-	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	_	A
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	20b		\vdash
21	domestic government on Part IX, column (A), line 17 # Yes, * complete Schedule I. Parts I and II		Х	
	verified by Strategic Complete Schedule I. Pars Land II	21	990	

	<u>o tilers are required to</u>			
Part V Stateme	ents Regarding C	Other IRS Filings	and Tax	Compliance

Check if Schedule O contains a response or note to any line in this Part V Yes No 139 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 c. Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? Form 990 (2023)

	(commodo)	-	1	
28	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,		Yes	No
	filed for the calendar year ending with or within the year covered by this return 2a 22			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	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			JIII
	See instructions for filling requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)	ш.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	6b		X
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	6c	Щ	
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		<u>X</u>
þ	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).			
8	Did the organization receive a payment in excess of \$75 made parity as a contribution and parity for goods and services provided to the payor?	<u>7a</u>		X
Ь	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			3.5
	to file Form 8282?	7c		Х
	If "Yes," indicate the number of Forms 8282 filed during the year 7d		-	X
0	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? If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	71 7a		<u>A</u>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 <u>9</u> 7h	\vdash	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	111		
_	sponsoring organization have excess business holdings at any time during the year?	8	-	
9	Sponsoring organizations maintaining donor advised funds.			
a	Old the sponsoring organization make any taxable distributions under section 4966?	Qa.		
ь	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter	TU5		bil
а	Initiation fees and capital contributions included on Part VIII, kne 12	98		
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	200		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against	but		
	amounts due or received from them.]			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	:11	W.	
13	Section 601(c)(29) qualified nonprofit health insurance issuers.			
8	Is the organization licensed to issue qualified health plans in more than one state?	13a		
6.	Note: See the instructions for additional information the organization must report on Schedule 0.	33		
0	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			
	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	\vdash	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	710		
	excess parachute payment(s) during the year?	15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.		1 3	7.6
18	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х
	If "Yes." complete Form 4720, Schedule O			100
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?	17		
	If "Yes," complete Form 6069,	10.1		

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

X

Form 990 (2023) FRIENDS OF ANIMALS, INC. 13-6018549 Page
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

Sec	tion A. Governing Body and Management		_	
	m		Yes	No
18	Enter the number of voting members of the governing body at the end of the tax year	4		
	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 D.	_		
ь		6		
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 customanly 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	+
78	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	_	x	
	more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	7a	+^	+
0		7b		x
8	persons other than the governing body?	/10		A
a	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: The governing body?	8a	x	
	Euch committee with authority to act on behalf of the governing body?	8b	_	+
9	Is there any officer, director, trustee, or key employee listed in Part VIII, Section A, who cannot be reached at the	90	+^	+-
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O	١,		l x
Sec	tion B. Policies (This Section 8 requests information about policies not required by the Internal Revenue Code.)			126
	(This Section is requests information about policies not required by the internal Revenue Code)		Yes	No
10a	Did the organization have local chapters, branches, or affliates?	104		X
	If "Yes," did this organization have written policies and procedures governing the activities of such chapters, affiliates.	100	+	+
_	and branches to ensure their operations are consistent with the organization's exempt purposes?	108	, l	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	116		\top
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	- 11	-	100
	Did the organization have a written conflict of interest policy? If "No," go to line 13	124	X	
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	121		1
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			\top
	on Schedule C how this was done	120	x is	
13	Did the organization have a written whistleblower policy?	13		1
14		14		
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	15:	X	
b	Other officers or key employees of the organization	151	, 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		1	1.3
	taxable entity during the year?	164		X
Ь	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?	16t		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed _AL, CO, MA, MI, NC, PA, TN, WV, N	Y, NJ	, AR	,FL
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) avail	able
	for public inspection, indicate how you made these available. Check all that apply			
	X Own website Another's website X Upon request Other (explain on Schedule O			
10	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, a	nd fina	noia)	
	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			
	ROBERT BOCK - 203-656-1522			
	777 POST ROAD, 205, DARIEN, CT 06820			
332006	SEE SCHEDULE O FOR FULL LIST OF STATES	For	m 991	(2023)
	6		_	
N 13 F	130 147227 8148541-0148541.0990 2023.04020 PRIENDS OF ANTWALS 1	ATC!	- R	1 1 2 5

Form 990 (2023) FRIENDS OF ANIMALS, INC. 13-6
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 surrent 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	(B)	Urqa	HIZO		C)	ıbaı	i Sair	(D)	(E)	(F)
Name and title	Average			Pos	itior	ì		Reportable	Reportable	(F) Estimated
140116 2110 1106	hours per	(do	not c	heck i	more	than (s both	one	compensation	compensation	amount of
	week					r/trus		from	from related	other
	flist any	Tot:						the	organizations	compensation
	hours for	i i	١. ا			8		organization .	(W-2/1099-MISC/	from the
	related	8	nggn	١,		CS (48)		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	1	Ē		1 5	Î.		1099 NEC)		and related
	below (ne)	Indesidual trust on ar director	institutional Inustin	Officer	Key employee	High est compensated employ ee	Former			organizations
(1) PRISCILLA FERAL	50.00	=	트	5	Ě	± 8	=			
PRESIDENT		x		x				141,146.	0.1	8,330
(2) ROBERT ORABONA	50.00		П		\vdash					0,000
DIRECTOR OF OPERATIONS		1				х		133,085.	0.	8,330
(3) JENNIFER BEST	50.00	Г	П		Г		-			
WILDLIFE LAW PROGRAM DIREC					<u>_</u>	Х		117,473.	0.	8,330
(4) STEPHEN HERNICK	50.00			\Box						
MANAGING ATTORNEY						Х		105,369.	0.	8,330
(5) BOB BOCK	50.00									
CONTROLLER		_		\perp	L	X		103,593.	0.	8,330
(6) TERESA D'AMICO	0.50							_	_	
DIRECTOR		X			<u> </u>	Ш	_	0.	0.	0
(7) ELIZABETH FOREL DIRECTOR	0.50	x								
(8) PHYLLIS HAWKING	0.50	A	Н	Н	⊢	\vdash	_	0.	0.	0
DIRECTOR	0.30	х	ŀ					0.	0.	0
(9) SALLY MALANGA	0.50		Н				_	0.	0.	0
SECRETARY/TREASURER		x		х				0.	0.	0
(10) PANELA MCKENNA	0.50			-	H				0.1	
CHAIR/ DIRECTOR		х		х	ĺ			0.	0.	0
(11) BARBARA SITOMER	0.50				Г	_				
DIRECTOR		Х						0.	0.	0
										-
			_	Ш	L	\vdash				
		Н	-	H	\vdash	-				
		H	Н			\vdash	_			
-			П			П			· ·	
				.		П				

16260830 147227 8148541-0148541.0990

	(A) Name and business address	NONE	(B) Description of services	(C) Compensation
		-	_	
•				
	r of independent contractors (including but compensation from the organization	not limited to those liste	d above) who received more than	

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		Check if Schedule O	conta	iins a respe	eenx	or note to any line		[/p)	100	(7)
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
\$ 1	1	a Federated campaigns		1a				Dur o'y may		100
rar		b Membership dues		1b					10 338	IDPTOOLE
S, G	4	c Fundraising events		1c						ALL TO SE
84		d Related organizations		1d				11000	100	
9		 Government grants (cont 	ributio	ons) 10						
Program Service Contributions, Gffts, Grants Amenue and Other Smiler Amounts	1	f All other contributions, gifts,				I		11 a 8 3	The second	
		similar amounts not include:				4,260,376,			ra H	A 1 X 11
F		Noncash contributions included in	lines Ti	a-1! <u>1g</u>	\$	10,160.				
Ö.		h Total. Add lines 1a-1f					4,260,376.			
- 1		CDAY AND MENUMED CED	MT D T	CAMPC IC	011	Business Code	1 105 020	1 105 070	HENNEST BEING	
8	2		1111	CATES IS	SU.	900099	1,195,979.	1,195,979.		
E g		ь								
E 8		<u> </u>			_					
5,4		•								
8		f All other program service	reven	NIA .			-			
		g Total. Add lines 2a-2f	104011	140		<u> </u>	1,195,979.	Parameters and		III
	3	Investment income (inclu-	dina d	lividends. i	ntere	st. and	, , , , , , , , , , , , , , , , , , , ,			
		other similar amounts)	- 3 -		0		285,880.			285,880.
	4	Income from investment	of tax-	exempt bo	nd p	roceeds				
	5	Royalties	8						T	
				(i) Rea	1	(ii) Personal		124-11-11		3
	6	a Gross rents	đa							
	- 1	b Less: rental expenses	6b					111111111111111111111111111111111111111		
	-	c Rental income or (loss)	6c						H MAIN	/A AUTOMOTOR
	-	d Net rental income or (loss	i)							
	7	 Gross amount from sales of 		(i) Securi		(ii) Other		100	THE WORLD	100000
		assets other than inventory	7a	2,184,	127.					U.S. WELL
_	-	b Less: cost or other basis	1					344		
돌		and sales expenses	7b	2,520,						
Other Revenue		c Gain or (loss)	7c	-336,	007.		226 507			226 502
E		d Net gain or (loss)		ata faat			-336,507.			-336,507.
ş	8 :	a Gross income from fundraisa	ng eve							
۲۱		contributions reported on	line 1	0				11000	20	
		Part IV, line 18	I III 1G 4	10) 066	8a					
		b Less: direct expenses			8b			BOOK TO SEE THE	TO 11 1984	Min and the
		c Net income or (loss) from	fundr	aisino evei						
ŀ		a Gross income from gamir							The state of	A A HERENT
		Part IV, line 19			9a			BUILDING NO		152 11 01
	- 1	b Less: direct expenses			9b					
		c Net income or (loss) from	gamır	ng activitie	s					
	10 (Gross sales of inventory, 	less re	eturns						
		and allowances			10a					
		b Less: cost of goods sold			10b	3,616.			L. L. Letinij	
\dashv		 Net income or (loss) from 	sales	of invento	ry		-595.	-595.		
Si		damm hares				Business Code				
Miscellaneous Revenue	11 (a COURT AWARDS			_	900099	115,000.	115,000.		
scellaned Bevenue		b			_					
B S		d All other sevenie				900099	85.	DF.		
ž		d All other revenue				200077	115,085.	85,		
_		e Total. Add lines 11a-11d Total revenue. See instruction	000			***************************************	5,520,218.	1,310,469.	0.	-50,627,
	12	21-23	0119				-,-60,610.	1,310,403.	J 0.	Form 990 (2023)

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 (D) Do not include amounts reported on lines 6b, Total expenses Program service expenses Management and general expenses Fundraising expenses 7b, 8b, 9b, and 10b of Part VIII. Grants and other assistance to domestic organizations 627,294 627,294. and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign 69,996. 69,996. individuals, See Part IV, lines 15 and 16 Benefits paid to or for members Compensation of current officers, directors, 276,712. 262,179. 12,437. 2,096. trustees, and key employees Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and 105,450. 798. persons described in section 4958(c)(3)(B) 99,912. 4,740. ,241,409. 1,175,287. 56,729. Other salaries and wages 9,393. Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 225,102. 220,590. 2,763. 1,749. Other employee benefits 146,530. 138,610. 6,578. 1,342. Payroll taxes Fees for services (nonemployees): a Management 14,494. 43,197. 14,494. b Legal 26,451. 16,746. c Accounting d Lobbying e Professional fundraising services. See Part IV, line 17 11,955. 11,955. f Investment management fees g Other. (If line 11g amount exceeds 10% of line 25, 1,044,662. 1,044,662. column (A), amount, list line 11g expenses on Sch O.) 24,823. 355,550. Advertising and promotion 24,823. 8,162. 292,617. 54,771. 13 Office expenses 14 Information technology 84,350. 58,427. 15,421. 10,502. 15 Royalties 160,422. 16 Occupancy 153,042. 6,127. 1,253. 55,212. 55,156. 56. 17 Travel Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 20 Interest 21 Payments to affiliates 12,561. 11,917. 518. 126. 22 Depreciation, depletion, and amortization Insurance 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 WILD HORSE PROJECT 3,183. 3,183. 16,549. 4,232. b REGISTRATIONS AND FEES 23,806. 3,025. c DUES AND SUBSCRIPTIONS 14,864. 14,864. d MAINTENANCE 9,014. 9,589. 479. 96. 5,508. 5,508. e All other expenses 4,556,669. 4,306,750. 85,151. 164,768. 25 Total functional expenses. Add lines 1 through 24e 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 X of following SOP 98-2 (ASC 958-720)

Form 990 (2023)

		Check if Schedule O contains a response or no	to to arry min	T T		······	4
					(A) Beginning of year		(B) End of year
	1	Cash non-interest-bearing			450,221.	1	880,468
1	2	Savings and temporary cash investments			2	<u> </u>	
	3	Pledges and grants receivable, net		136,008.	3	130,482	
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current of					
		trustee, key employee, creator or founder, subs	stantial contr	ibutor, or 35%			
		controlled entity or family member of any of the	se persons			5	
	6	Loans and other receivables from other disqua	lified persons	s (as defined			
		under section 4958(f)(1)), and persons describe	d in section	4958(c)(3)(B)		6	
8	7				<u> </u>	7.	
4880G	8	Inventories for sale or use			1,022.	8	3,707
ğ	9	Prepaid expenses and deferred charges			61,829.	9	20,353
	10 a	Land, buildings, and equipment, cost or other	1			170	
		basis Complete Part VI of Schedule D	10a	378,417.		733	
	b	Less: accumulated depreciation	10b	371,125.	19,853.	10c	7,292
	11	Investments - publicly traded securities			7,681,284.	11	8,508,533
	12	Investments other securities. See Part IV, line	11			12	
	13	Investments - program-related. See Part IV. line	11			13	
	14	Intangible assets		329,901.	14	174,751	
	15	Other assets See Part IV, line 11			3,869,227.	15	4,212,555
	16	Total assets. Add lines 1 through 15 (must equ	ual line 33)		12,549,345.	10	13,938,141
П	17	Accounts payable and accrued expenses	170,328.	17	178,344		
	18	Grants payable		·	18		
	19	Deferred revenue				19	-
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete	Part IV of So	chedule D		21	
,	22	Loans and other payables to any current or form	ner officer. d	lirector,		10	a 1 3 4
2		trustee, key employee, creator or founder, subs	tantial contr	ibutor, or 35%	N DI LONG		
Saniiidei		controlled entity or family member of any of the	se persons			22	
ادّ	23	Secured mortgages and notes payable to unrel	ated third pa	irties		23	
ı	24	Unsecured notes and loans payable to unrelate	•		1,527.	24	
	25	Other liabilities (including federal income tax, pa	ayables to re	lated third			
		parties, and other liabilities not included on line		I			
		of Schedule D			832,048.	25	575,856
	26	Total liabilities. Add lines 17 through 25			1,003,903.	26	754,200
		Organizations that follow FASB ASC 958, ch	eck here	X			
6		and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions			7,565,291.	27	8,981,189
	28	Net assets with donor restrictions		Maria Ma	3,980,151.	26	4,202,752
3		Organizations that do not follow FASB ASC (58, check h	iere 🗌			
2		and complete lines 29 through 33.					
<u> </u>	29	Capital stock or trust principal, or current funds	1			29	
	30	Paid in or capital surplus, or land, building, or e	quipment fui	nd		30	
ř	31	Retained earnings, endowment, accumulated in				31	
Net Assets of Fund balances	32	Total net assets or fund balances			11,545,442.	32	13,183,941
-	33	Total liabilities and net assets/fund balances			12,549,345.	33	13,938,141

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit

Form 990 (2023)

or audits, explain why on Schedule O and describe any steps taken to undergo such audits

SCHEDULE A

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.

2023
Open to Public

Department of the Treasury
Internal Revenue Service

Name of the organization

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

Inspection

Employer Identification number FRIENDS OF ANIMALS, INC. 13-6018549 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 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 2 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, 4 city, and state: 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)(lv). (Complete Part III) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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 III) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II) 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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 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. 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. 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. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. f. Enter the number of supported organizations Provide the following information about the supported organization(s) (i) Name of supported (ii) Eth (iii) Type of organization (described on lines 1-10 (v) Amount of monetary (vi) Amount of other organization support (see instructions) support (see instructions) above (see instructions)) Yes No

Total

Schedule A (Form 990) 2023

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) 2019 (b) 2020 (c) 2021 (d) 2022 (e) 2023 (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. Settact line 5 from line 4 Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) 2023 (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 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 2023 (fine 6, column (f), divided by line 11, column (f) 14

96 15 15 Public support percentage from 2022 Schedule A, Part II, line 14 96

16a 33 1/3% support test - 2023. 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 - 2022. If the organization did not check a box on fine 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 - 2023. 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 - 2022. 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

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(Complete only if you checked the box on line 10 of Part | or if the organization failed to qualify under Part II. If the organization fails to

Sac	qualify under the tests listed be tion A. Public Support	elow, please comp	olete Part II.)	7.10		_			
-	idar year (or fiscal year beginning in)	(a) 0040	0.1.0000	4-1.0004	140.0000	T .			_
	Gifts, grants, contributions, and	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e	2023	(f) Tota	al
'	membership fees received. (Do not								
	include any "unusual grants.")	3458724.	3632743.	7094711.	3231067.	1 424	50276	216776	2.1
0	Gross receipts from admissions.	3430724.	30327431	7034711.	3231007.	444	10370.	210//0	41
	merchandise sold or services per formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1461841.	1682396.	1628068.	1444555.	119	95979.	74128	39.
	Gross receipts from activities that are not an unrelated trade or business under section 513								
	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf								
	The value of services or facilities furnished by a governmental unit to the organization without charge								
	Total. Add lines 1 through 5	4920565.	5315139.	8722779.	4675622.	545	6355	290904	60
	Amounts included on lines 1, 2, and	4700000	00101071	0,22,,3,	40730221	34.	,0333.	270704	00.
	3 received from disqualified persons	4,354.	4,740.	2,323.	2,772.	1	852.	15.0	<i>A</i> 1
Ь	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 195 of the amount on line 13 for the year				2,772,		0321		0.
c	Add lines 7a and 7b	4,354.	4,740.	2,323.	2,772.		852.	15,0	41.
8	Public support. (Subtractions 70 from lens 6)							290754	19.
Sec	tion B. Total Support							-	
Calen	dar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	{e	2023	(f) Tota	al
9	Amounts from line 6	4920565.	5315139.	8722779.	4675622.	545	6355.	290904	60.
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	14,716.	674.	12,199.	150,445.	285	,880.	463,9	14.
	Unrelated business taxable income								
	(less section 511 laxes) from businesses acquired after June 30, 1975								
С	Add lines 10a and 10b	14,716.	674.	12,199.	150,445.	285	,880.	463,9	14.
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on				, .				
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	166,418.	107,425.	85,000.	208,389.	115	,085.	682,3	17.
	Total support, (And lines 9, 10c, 11, and 12)			8819978.					91.
	First 5 years. If the Form 990 is for th	e organization s fil	st, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3)	organizatio	in.	_
	check this box and stop here tion C. Computation of Publi	c Support Per	centage				35.		
15	Public support percentage for 2023 (II	ne 8. column (f), d	ivided by line 13, d	olumn (f))	to Who could have be	15		96.16	9
16	Public support percentage from 2022	Schedule A, Part	III, line 15			10		96.64	
Sec	tion D. Computation of Inves	tment income	Percentage						
17	Investment income percentage for 20	23 (ine 10c, colun	nn (f), divided by lir	ne 13, column (f))		17		1.53	9
18	Investment income percentage from a	2022 Schedule A,	Part III, kne 17			18		.78	9
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	in line 14, and line	15 is more than 3	3 1/3%,	and line 17	r is not	
	more than 33 1/3%, check this box an								X
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a.	and line 16 is mo	re than	33 1/3%, a	nd	
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The organ	nization qualifies a	s a publicly suppo	rted org	anization		
20	Private foundation. If the organization	n did not check a l	box on line 14, 19a	, or 19b, check the	s box and see insi	truction	\$		
332023	12-21-23					5	Schedule A	(Form 990)	2023

Schedule A (Form 990) 2023 FRIE 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)

Sec	tion A. All Supporting Organizations		_	1
	. 27 200		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing	× 13		
	documents? 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.	1		_
2	Did the organization have any supported organization that does not have an IRS determination of status		203	
	under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported	1000		
_	organization was described in section 509(a)(1) or (2).	2		
38	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer			- 1
	lines 3b and 3c below	3a		
D	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and		VIII.	103
	satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the			
_	organization made the determination.	3b		_
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)	0.000	1110	-
	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use	3c		
48	Was any supported organization not organized in the United States foreign supported organization)? #			
	Yes, and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.	4a		
D	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign		8	
	supported organization? If "Yes," describe in Part VI how the organization had such control and discretion	100	ULUA!	
_	despite being controlled or supervised by or in connection with its supported organizations.	4b_	-	
C	Did the organization support any foreign supported organization that does not have an IRS determination	20.10	741	U11
	under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used	7 4 1		H
	to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)		-	-
-	purposes	4c		
08	Did the organization add, substitute or remove any supported organizations during the tax year? If "Yes,"			TV S
	answer lines 5b and 5c below f applicable). Also, provide detail in Part VI, including (i) the names and EIN	11	Mar.	2 3
	numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action.			200
	(iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action		-	-077
ь	was accomplished (such as by amendment to the organizing document). Type I only. Was any added or substituted supported organization part of a class already	5a		
ь	designated in the organization's organizing document?	5b		
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	- 6c		-
•	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 in other supporting organizations that also			
	support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in	1. (2)		
	Part VI.	6	-	
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		12	188
	regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7	-	-
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?		2002	
	If "Yes," complete Part I of Schedule L (Form 990).	8		-
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	= y		E
	in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.	9a		
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? If "Yes," provide detail in Part VI.	9b		
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? If "Yes," provide detail in Part VI.	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section			
	4943(f) (regarding certain Type supporting organizations, and all Type III non-functionally integrated	1		

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supporting organizations)? If "Yes," answer line 10b below

determine whether the organization had excess business holdings.)

10b Schedule A (Form 990) 2023

10a

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

	edule A (Form 990) 2023 FRIENDS OF ANIMALS, INC. 13-6 rt IV Supporting Organizations (continued)	01854	9 P	age (
-			Yes	No
11 a	Has the organization accepted a gift or contribution from any of the following persons? 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?	118		_
b	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	-		4
	detail in Part VI.	11c		
260	tion B. Type I Supporting Organizations			1
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		Yes	No
2	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
_	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		1 03	
		1.0	1	M
	Part VI how providing such benefit carned out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.	2	-	4000
Sec	tion 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		7-7-	107
	or trustees of each of the organization's supported organization(s)? If *No, * describe in Part VI how control		1770	
	or management of the supporting organization was vested in the same persons that controlled or managed		21	
0	the supported organization(s).	1		
Sec	tion 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		YA.	
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	111110	CE T	
2	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	Am		
	organization(s) or (ii) serving on the governing body of a supported organization? If No,* explain in Part VI now		-	
3	the organization maintained a close and continuous working relationship with the supported organization(s). By reason of the relationship described on line 2, above, did the organization's supported organizations have a	2		
•	significant voice in the organization's investment policies and in directing the use of the organization's		- 5	
	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		
Sec	tion 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	3).		
а	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			
¢	The organization supported a governmental entity. Describe in Part VI now you supported a governmental entity (see in	nstruction	3)	_
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exampt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify		1	
	those supported organizations and explain how these activities directly furthered their exempt purposes,		1118	
	how the organization was responsive to those supported organizations, and how the organization determined	0.0	-	
h	that these activities constituted substantially all of its activities	_2a		
	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	100		
	Pert 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.	20		
-	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or		1311	
-	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		

Schedule A (Form 990) 2023 FR	ENDS OF ANIMALS, IN	с		L3-6018549 Page
	/ Integrated 509(a)(3) Supporti			
	sfied the Integral Part Test as a qualify			Part VI) See instructions
All other Type III non-functionally	ntegrated supporting organizations mu	st complete	Sections A through E.	
Section A - Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
Net short-term capital gain		1	<u>.</u>	
2 Recoveries of prior year distributions		2	<u> </u>	
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 in	curred for production or			
collection of gross income or for manag	ement, conservation, or			
maintenance of property held for produ	ction 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-ex	cempt-use assets (see	4 2		
instructions for short tax year or assets	held for part of year):		## 100 CAN DO N	- NO 1100 Page
a Average monthly value of securities		1a		
b Average monthly cash balances		1b		
c Fair market value of other non-exempt-u	se assets	10	·	
d Total (add lines 1a, 1b, and 1c)		1d		
e Discount claimed for blockage or other	factors	777	1111 XX21 E2UR XX	THE STATE OF THE SECOND
(explain in detail in Part VI):				SUBMITTED AND
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	er 0.015 of line 3 (for greater amount,			
see instructions).		4		
6 Net value of non-exempt-use assets (sull	otract line 4 from line 3)	- 5		
6 Multiply line 5 by 0.035.		6		i "
7 Recoveries of prior year distributions		7		
8 Minimum Asset Amount (add line 7 to	line 6)	8		
Section C - Distributable Amount		18		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 (fr	om Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.		4		
6 Income tax imposed in prior year		5		
6 Distributable Amount. Subtract line 5	from line 4, unless subject to		RIELLA, LEI	
emergency temporary reduction (see ins	*	6		
7 Check here if the current year is to	ne organization s first as a non-function	ally integrate	d Type III supporting orga	nization (see

Schedule A (Form 990) 2023

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instructions).

Pa	rt V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (conti	nued)	197
Sect	don D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	1			
2	Amounts paid to perform activity that directly furthers exemp	ot purposes of supported			
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purpose	3			
4	Amounts paid to acquire exempt-use assets	<u> </u>		4	
5	Qualified set aside amounts (prior IRS approval required pro-	ovide details in Part VI)		6	
0	Other distributions (describe in Part VI) See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6	·		0	
10	Line 8 amount divided by line 9 amount	· · · · · · · · · · · · · · · · · · ·		10	
	,	(i)	(ii)		(86)
Sect	don E - Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	ons	Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			171711	
2	Underdistributions, if any, for years prior to 2023 (reason-				ozdan iliyalii
	able cause required explain in Part VI). See instructions				
3	Excess distributions carryover, if any, to 2023				
а	From 2018			-22	
b	From 2019				
С	From 2020		7 10		
d	From 2021				
8	From 2022		EW 5 - 1 - 5		10.7
ť	Total of lines 3a through 3e			-	
g	Applied to underdistributions of prior years				E 55
h	Applied to 2023 distributable amount			-0/10	
	Carryover from 2018 not applied (see instructions)	_	Access to the		44.98
j	Remainder, Subtract lines 3g, 3h, and 3i from line 3f.			MATERIA DE	7= W
4	Distributions for 2023 from Section D.	STATE WEST AFTER 1	FE STATE	and the	THE DESCRIPTION
	line 7:		THE THE	100	
a	Applied to underdistributions of prior years				
	Applied to 2023 distributable amount	100-01-01-01	Telephone Tra	14.00	_
	Remainder Subtract lines 4a and 4b from line 4.			11 10 1	115"
5	Remaining underdistributions for years prior to 2023, if		**		801 1
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.	THE RESERVE TO SERVE THE PERSON NAMED IN COLUMN TWO IN COL			
0	Remaining underdistributions for 2023 Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in	HEAT TO SEE THE SECOND			
	Part VI. See instructions.			7/4 II	
7	Excess distributions carryover to 2024. Add lines 3	-			
-	and 4c.			11/11/1	
8	Breakdown of line 7:				
				_	

Schedule A (Form 990) 2023

a Excess from 2019
b Excess from 2020
c Excess from 2021
d Excess from 2022
e Excess from 2023

Part IV, Section A, Imes 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, Imes 1 and 2, Part IV, Section C, line 1, Part IV, Section D, Imes 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, Ime 1; Part V, Section B, Ime 1e; Part V, Section D, Imes 5, 6, and 8; and Part V, Section E, Imes 2, 5, and 6. Also complete this part for any additional information.

(See instructions.) SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME: MISCELLANEOUS 2019 AMOUNT: \$ 20,040. 2020 AMOUNT: \$ 16,082. 2023 AMOUNT: \$ 85. COURT AWARD 2019 AMOUNT: \$ 146,378. 2020 AMOUNT: \$ 91,343. 2021 AMOUNT: \$ 85,000. 2022 AMOUNT: \$ 208,389. 2023 AMOUNT: \$ 115,000.

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SCHEDULE D (Form 990)

Department of the Treasury

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. 2023
Open to Public Inspection

Name of the organization

lame of the organization

Employer identification number

FRIENDS OF ANIMALS, INC 13-6018549 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 Total number at end of year 2 Aggregate value of contributions to (during year) Aggregate value of grants from (during year) Aggregate value at end of year 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? 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 mpermissible private benefit? Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7 Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space 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. Reld at the End 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, 2008, and not on a historic structure listed in the National Register 2d Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax vear Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 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)? 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 qanization's accounting for conservation easements 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 (iii) Assets included in Form 990, Part X 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. Revenue included on Form 990, Part VIII, line 1 \$ b Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Sche	dule D (Form 990) 2023 FRIENDS till Organizations Maintaining C	OF ANIMALS	S , INC . t, Historical Ti	easures, or O	13- ther Similar As	6018549 Page 2
3	Using the organization's acquisition, accessi	on, and other record	s, check any of the	following that ma	ke significant use of	l its
	collection items (check all that apply).				•	
а	Public exhibition	0	I Loan or ex	change program		
b	Scholarly research					
С	Preservation for future generations					
4	Provide a description of the organization's co	ollections and explain	n how they further	the organization's	exempt purpose in	Part XIII
	During the year, did the organization solicit of	•	,	-		. 617711
_	to be sold to raise funds rather than to be ma					Yes No
Pai	t IV Escrow and Custodial Arran				on Form 990 Part	
	reported an amount on Form 990, Par	rt X, line 21.	to a tilo organitan	DIT GITSTPOTOG TOS	011101111330,11411	17, 1110 3, 01
1a	Is the organization an agent, trustee, custodi	an, or other intermed	diany for contribution	ons or other assets	not included	
	on Form 990, Part X?		, 10. 00		1101 1101000	Yes No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing table			
_	Too, onpositivo attargeriore in Cart Air	and complete me to	noming tobic			Amount
	Beginning balance				1c	
	Additions during the year				1d	
	Distributions during the year				1e	
f	Ending balance					
,	Did the organization include an amount on Fe	arm 000 Part V line	O1 for approve on	runtadial aggarat l	1f	Yes No
	_					LI 165 LI NO
Par	if 'Yes,' explain the arrangement in Part XIII. TV Endowment Funds Complete if					
	e de la complete de	(a) Current year	(b) Prior year	(c) Two years ba		pack (e) Four years back
4.0	Beginning of wear belones	(a) Correin year	(b) i noi year	(c) two years oa	ch (d) mee years t	Jack (e) I bul years back
	Beginning of year balance			-		
	Contributions			+		-
	Net investment earnings, gains, and losses					
	Grants or scholarships			 	_	
0	Other expenditures for facilities					
	and programs					
	Administrative expenses					
9	End of year balance					
2	Provide the estimated percentage of the curr	rent year end balance	e (line 1g. column (a)) held as:		
а	Board designated or quasi-endowment		%			
b	Permanent endowment	%				
c	Term endowment	96				
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%				
3a	Are there endowment funds not in the posse	ssion of the organiza	ation that are held	and administered f	or the	
	organization by:					Yes No
	(i) Unrelated organizations?					3a(i)
	(ii) Related organizations?					3a(ii)
b	If "Yes" on line 3a(ii), are the related organiza	itions listed as requir	ed on Schedule R	?		3b
4	Describe in Part XIII the intended uses of the		wment funds.	and the state of t		22000
Pai	t VI Land, Buildings, and Equipm					
	Complete if the organization answere	d "Yes" on Form 990), Part IV, line 11a.	See Form 990, Pa	rt X, line 10	
	Description of property	(a) Cost or o	ther (b) Co	st or other (c) Accumulated	(d) Book value
		basis (investr	nent) bası	s (other)	depreciation	
1a	Land	in .				
b	Buildings					
¢	Leasehold improvements			37,346.	37,346.	0.
d	Equipment	40	3	12,301.	305,009.	7,292.
e	Other			28,770.	28,770.	0.
Total	. Add lines 1a through 1e. (Calumn (d) must e	qual Form 990 Part	X line 10c colum	n (B))		7,292.

7,292. Schedule D (Form 990) 2023

FRIENDS OF ANIMALS, INC. 13-6018549 Page 3 Schedule D (Form 990) 2023 FRIENDS O 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. (b) Book value (c) Method of valuation: Cost or end-of-year market value (a) Description of security or category (including name of security) (1) Financial derivatives (2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) Part VIII Investments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c, See Form 990, Part X, line 13 (b) Book value (c) Method of valuation. Cost or end-of-year market value (a) Description of investment (1) (2) (3) (4) (5) (6) (7) (8) (9) Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. (a) Description (b) Book value (1) DEPOSITS AND OTHER ASSETS 14,244. (2) VESTED INTEREST IN TRUSTS 4,198,311. (3) {4} [5] (6) (7) (8) (9) Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) Part X Other Liabilities 4,212,555. 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) LIABILITY FOR UNREDEEMED SPAY	
(3) VOUCHERS	400,516.
(4) OPERATING LEASE LIABILITIES	175,340.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990. Part X. line 25. col. (B))	575,856.

^{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

Schedule D (Form 990) 2023

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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 6,297,107. Total revenue, gains, and other support per audited financial statements 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12 a Net unrealized gains (losses) on investments 330,118 2a 110,278. b Donated services and use of facilities 2b c Recoveries of prior year grants 2c 348,448. d Other (Describe in Part XIII.) 2d e Add lines 2a through 2d 788,844. 5,508,263. 3 Subtract line 2e from line 1 3 4 Amounts included on Form 990, Part VIII, line 12, but not on line 1: 11,955 a Investment expenses not included on Form 990, Part VIII, line 7b b Other (Describe in Part XIII.) 4b c Add lines 4a and 4b <u>11,955.</u> 5 Total revenue. Add lines 3 and 4c. (This must equal Form 990 Part | line 12.)

5 Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return 5,520,218. Complete if the organization answered "Yes" on Form 990, Part IV, line 12a 4,658,608. 1 Total expenses and losses per audited financial statements 1 2 Amounts included on line 1 but not on Form 990, Part IX, line 25 110,278 Donated services and use of facilities 2a b Prior year adjustments 2b c Other losses 2c 3,616. d Other (Describe in Part XIII.) 2d e Add lines 2a through 2d 113,894. 20 4,544,714. 3 Subtract line 2e from line 1 3 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: 11,955 a Investment expenses not included on Form 990. Part VIII, line 7b 4a b Other (Describe in Part XIII.) 4b 11,955. c Add lines 4a and 4b 4c Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I line 18.) 4,556,669.

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.

PART X, LINE 2:

MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ORGANIZATION AND

HAS CONCLUDED THAT, AS OF APRIL 30, 2024 AND 2023, THERE ARE NO UNCERTAIN

TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION

OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE

ORGANIZATION'S FEDERAL INFORMATION RETURNS PRIOR TO FISCAL YEAR 2021 ARE

CLOSED AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF

LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW

AUTHORITATIVE RULINGS.

INTEREST AND PENALTIES ASSOCIATED WITH ANY TAX MATTERS AS PART OF THE

332054 09-26-23 Schedule D (Form 900) 2023

Schedule D (Form 990) 2023 FRIENDS OF ANIMALS, INC.	3-6018549 Page 5
Part XIII Supplemental Information (continued)	
INCOME TAX PROVISION AND INCLUDE ACCRUED INTEREST AND PENALTIE	S WITH THE
RELATED TAX LIABILITY IN THE STATEMENTS OF FINANCIAL POSITION.	
PART XI, LINE 2D - OTHER ADJUSTMENTS:	
COST OF GOODS SOLD	3,616.
CHANGE IN VALUE OF TRUSTS	344,832.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	348,448.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
COST OF GOODS SOLD	3,616.
	1000
	Here 50

Schedule D (Form 990) 2023

332655 09-28-23

SCHEDULE F (Form 990)

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.

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for ins

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

2023
Open to Public Inspection

Name of the organization

Employer identification number

	ENDS OF ANIM	ALS, INC	•		13-601854	9
Pai	nt I General Infor	mation on A	ctivities Out	side the United States. Comple	ete if the organization answered "Y	res" on
	Form 990, Part IV					
1				is to substantiate the amount of its gra		
	the grantees' eligibility for	or the grants or a	issistance, and t	he selection criteria used to award the	grants or assistance?	Yes X No
2	For grantmakers. Desc United States.	ribe in Part V the	organization s	procedures for monitoring the use of its	s grants and other assistance outs	ide the
3		he following Part	Lline 3 table ca	in be duplicated if additional space is n	ended)	
	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors		(e) If activity listed in (d) is a program service, describe specific type	(f) Total expenditures for and investments
			in the region	recibients (ocated in the region)	of service(s) in the region	ın the region
SUB-	SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION.	PUNDING FOR A REFUGE FOR THE PROTECTION OF AFRICAN CHIMPANZEES.	69,996.
				· · · · · · · · · · · · · · · · · · ·		
_						
						ļ.
_						
3 a	Subtotal	0	0			69,996,
b	Total from continuation sheets to Part I	0	0			0.
C	Totals (add lines 3a and 3b)	0	0			69,996,

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

Schedule F (Form 990) 2023

LHA 332071 11-29-23

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.

	(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, FM' appraisal, other)
I	FUNDING FOR A REFUGE FOR THE PROTECTION OF AFRICAN CHIMPANZEES.	69,996.	WIRE TRANSFER	0.		
					·	
and EIN (II applicable)	(c) Region SUB-SAHARAN AFRICA	and EIN (II applicable) (C) Hegion grant FUNDING FOR A REFUGE SUB-SAHARAN FOR THE PROTECTION OF	and EIN (II applicable) Grant Grant FUNDING FOR A REFUGE SUB-SAHARAN FOR THE PROTECTION OF	and EIN (If applicable) Grant Grant Grant Grant Grant Grash grant Grash disbursement FUNDING FOR A REFUGE SUB-SAHARAN FOR THE PROTECTION OF	and EIN (II applicable) (c) Region grant of cash grant cash disbursement noncash assistance FUNDING FOR A REFUGE SUB-SAHARAN FOR THE PROTECTION OF	and EIN (if applicable) Column Grant Grash grant Cash disbursement Cash dis

2	Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a t	a
	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

	Ule F (Form 990) 2023 FRIENDS OF ANIMALS, INC.	13-6018549	Page 4
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	X 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	X No
3	Did the organization have an ewnership 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	X 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	X No
6	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	X 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)	Ves	X No

Schedule F (Form 990) 2023 FRIENDS OF ANIMALS, INC. 13-6018549 Page 5 Part V Supplemental Information Provide the information required by Part I, line 2 (monitoring of funds): Part I, line 3, column (f) (accounting method), and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions
PART I, LINE 2:
THE ORGANIZATION IS PROVIDED WITH STATUS REPORTS ON THE USE OF THE GRANT
FUNDS AWARDED. DEPENDING ON THE PURPOSE FOR WHICH THE GRANT IS PROVIDED,
THE ORGANIZATION'S PRESIDENT MAY MAKE PERIODIC SITE VISITS IN ORDER TO
SUBSTANTIATE THE PROGRESS OR RESULTS BEING REPORTED.

SCHEDULE I (Form 990)

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990. Go to www.irs.gov/Form990 for the latest information. Open to Public Inspection

Name of the organization							Employer identification number
	F ANIMALS	, INC.					13-6018549
Part I General Information on Grants	and Assistance	·					<u> </u>
 Does the organization maintain records 		amount of the grants	or assistance, the	grantees eligibility	for the grants or assi	stance, and the selecti	
criteria used to award the grants or assi							X Yes No
2 Describe in Part IV the organization's pr	ocedures for monit	oring the use of grant	funds in the United	States.			
Part II Grants and Other Assistance to recipient that received more than	Domestic Organi	zations and Domestic	Governments. C	complete if the org	anization answered "\	es" on Form 990, Part	IV, line 21, for any
	1			_	(f) Method of		
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
PRIMARILY PRIMATES, INC.							
26099 DULL KNIPE TRAIL		İ				ADMINISTRATIVE	
SAN ANTONIO, TX 78255	74-2164756	501(C)3	467,900.	144,394.	PMV	SUPPORT	FOR SUPPORT OF THE ANIMAL SANCTUARY.
			101,500.	223,3331		DOFFORT	DANCIUARI,
LONG ISLAND BULLDOG RESCUE							
P.O. BOX 239							
STONY BROOK, NY 11790	20-4045384	501(C)3	15,000.	0.			RESCUE BULLDOGS
Enter total number of section 501(c)(3) a Enter total number of other organization For Paperwork Reduction Act Notice, see ti	s listed in the line	table	e line 1 table				2 . Schedule I (Form 990) 2023

LHA 332101 11-01-23

Schedule I (Form 990) 2023 FRIENDS OF ANIM	13-6018549	Page 2				
Part III Grants and Other Assistance to Domestic Individuals Part III can be duplicated if additional space is needed	. Complete if the	organization answ	ered "Yes" on Form 9	990. Part IV, line 22.		
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash ass	sistance
						
			-			
Part IV Supplemental Information. Provide the information rec	juired in Part I. lin	e 2. Part III. column	(b); and any other ad	Iditional information.		
PART I, LINE 2:						
GRANT AWARD IS PROVIDED TO A RELAT	ED ORGANI	ZATION. (CONSTANT CO	MMUNICATION		
IS MAINTAINED BETWEEN THE ORGANIZA	TIONS REG				-	
PROVIDED.				-	·	
						· · ·
	***				1 2 2	

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Schedule I (Form 990) 2023

332102 11-51-23

SCHEDULE L

(Form 990)

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Open to Public

CMB No. 1545-C047

Inspection

Schedule L (Form 900) 2023

Department of the Treasury Internal Revenue Service

nternal Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.									spect	ection				
Name of the organization									Em	ploye	rident	ificati	on nu	mbe	
			ANIMAL						13	-60	185	49			
Part I Excess B	enefit Trans	actio	ns (section 5	D1(c)(3), secti	on 501(c)(4), and se	Ctio	n 501(c)(29) orga	ınızati	ins on	ly)				
						ut IV. Ime 25a or 25b									
1 (a) Name of disqualif		(h) Relationship between		ween (een disqualified				-44				Corre	cted	
(1)												+"	95	110	
[2]							_					\top	\neg		
(3)						-						\top	\neg		
(4)													\neg		
(5)					•							\top	\neg		
(6)												\top	\neg		
2 Enter the amount of	tax incurred by	the org	anization man	agers	or disa	ualified persons dur	ina l	lhe vear under							
section 4958	,			-3				•							
3 Enter the amount of	tax, if any, on lie	ne 2. ab	ove, remburs	ed by	the ord	anization									
	, , , , , , , , , , , , , , , , , , , ,			,											
Part II Loans to	and/or Froπ	ı Intei	rested Pers	sons											
Complete if	the organization	answe	red "Yes" on E	Form 9	90-EZ.	Part V, line 38a, or	Fore	n 990. Part IV. lu	ne 261	oe if th	ne ora:	ולפקותו	าก		
	amount on Forn								10 20,		ic orgo				
(a) Name of	(b) Relation		(c) Purpose	(d) Lo	en to or :	(e) Original	В) Balance due	la) In	(h) Apr	proved	m v	/ritten	
interested person with organi				from the organization?		principal amount	(v) Data 125 day		default?					ement'	
					From				Yes	No	Yes		Ves	No	
(1)					1				100		100	.,,,	103	110	
(2)														\vdash	
(3)					\Box		Н				\vdash			 	
[4]					\Box		\vdash		\vdash	 	\vdash			\vdash	
(5)					1		\vdash	•			\vdash			\vdash	
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(10)							\vdash				\Box			\vdash	
l otal						s	_					100 1		110	
	Assistance	Bene	fiting Inter	este	d Pers	sons									
Complete if i	the organization	answe	red "Yes" on f	Form 9	90. Pa	rt IV, line 27.									
(a) Name of interest		$\overline{}$			$\overline{}$	(c) Amount of		(d) Type	of		(e)	Purn	256.0	f	
(-)		(b) Relationship between interested person and the organization			assistance		assistance			(e) Purpose of assistance					
(1)										\neg					
(2)		1								\neg					
(3)										\neg					
(4)										\dashv					
(5)		1								\neg					
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(8)					\neg	···-									
(9)						·	_								
(10)							_	_							

LHA 332131 11-06-23

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

Schedule L (Form 990) 2023

332132 11-30-23

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No 1545-0047 Open to Public Inspection

Department of the Treasury

Name of the organization

FRIENDS OF ANIMALS, INC.

Employer identification number

13-6018549 FORM 990, PART VI, SECTION A, LINE 2: PRISCILLA FERAL, PRESIDENT OF FRIENDS OF ANIMALS, INC. AND BOB ORABONA, OPERATIONS DIRECTOR OF FRIENDS OF ANIMALS, INC. SHARE A FAMILY RELATIONSHIP. FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS VARIOUS CLASSES OF MEMBERS DETERMINED THROUGH ANNUAL CONTRIBUTION LEVELS TO THE ORGANIZATION. FORM 990, PART VI, SECTION A, LINE 7A: THE DIRECTORS SHALL BE ELECTED AT THE ANNUAL MEETING OF THE MEMBERS BY A PLURALITY OF VOTES CAST. FORM 990, PART VI, SECTION B, LINE 11B: THE FINANCIAL STATEMENTS AND FORM 990 ARE REVIEWED BY MANAGEMENT PRIOR TO FILING AND PRESENTED TO THE BOARD OF DIRECTORS FOR THE DIRECTORS' REVIEW. FORM 990, PART VI, SECTION B, LINE 12C: QUESTIONS REGARDING POTENTIAL CONFLICTS ARE POSED TO THE BOARD OF DIRECTORS AND REVIEWED AT ONE OR MORE BOARD MEETINGS DURING THE YEAR. FORM 990, PART VI, SECTION B, LINE 15: COMPENSATION OF THE PRESIDENT AND KEY EMPLOYEES IS REVIEWED BY THE BOARD OF DIRECTORS WHEN THE ANNUAL BUDGET IS PREPARED. THE BOARD (COMPRISED OF INDIVIDUALS WHO DO NOT HAVE A CONFLICT OF INTEREST WITH RESPECT TO THE COMPENSATION ARRANGEMENT) APPROVES SALARIES FOR THE EXECUTIVE STAFF AND For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) 2023

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16260830 147227 8148541-0148541.0990 2023.04020 FRIENDS OF ANIMALS, INC. 81485411

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF TRUSTS 344,832.

332212 11-14-23

Schedule O (Form 990) 2023

Page 2

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