

**FOR TAX YEAR 2023**

AFRICA RELIEF AND COMMUNITY DE

PRECISION ACCOUNTING INTL LL  
1035 US HIGHWAY 46 STE B-101  
Clifton, NJ 07013  
(973) 956-1040

# PRECISION ACCOUNTING INTL LL

1035 US HIGHWAY 46 STE B-101  
Clifton, NJ 07013

Phone: (973)956-1040 | Fax:

December 23, 2024

AFRICA RELIEF AND COMMUNITY DE  
65 KINGSLAND AVE SUITE 2  
Clifton, NJ 07014

AFRICA RELIEF AND COMMUNITY DE:

Enclosed is the 2023 amended federal return for a tax-exempt organization, prepared for AFRICA RELIEF AND COMMUNITY DE from the information provided. This return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

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

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (973)956-1040.

Sincerely,

ALI MAFARJA  
PRECISION ACCOUNTING INTL LL

For calendar year 2023, or fiscal year beginning

# 2023

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**

Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

Name of filer

EIN or SSN

AFRICA RELIEF AND COMMUNITY DEVELOPMENT

Name and title of officer or person subject to tax

46-2568671

**YOUSSEF ABDALLAH, EXECUTIVE DIRECTOR**

Part I	Type of Return and Return Information
--------	---------------------------------------

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

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

<b>Part II</b>	<b>Declaration and Signature Authorization of Officer or Person Subject to Tax</b>
----------------	--

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

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature \_\_\_\_\_

**ERO firm name**

**Enter five numbers, but do not enter all zeros**

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☒ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

11248

Signature of officer or person subject to tax

Date 11-26-2024

<b>Part III</b>	<b>Certification and Authentication</b>
-----------------	---

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

202317 11248

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF)** Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 12-23-2024

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



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: IMPROVING LIVES IN DEVELOPING COMMUNITIES IN AFRICA. CHARITABLE AND EDUCATIONAL PURPOSES. MOBILIZE GLOBAL PARTNERSHIPS TO IMPROVE THE LIVES OF AFRICAN WOMEN AND CHILD.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services? If "Yes," describe these changes on Schedule O. 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 \$ 3,726,883 including grants of \$ 975,110 ) (Revenue \$ ) EDUCATIONAL CENTERS OUR PRIMARY FOCUS IS ON EDUCATION.BEGAN THIS PROJECT WITH THE INITIATIVE OF BUILDING NEW EDUCATIONAL CENTERS, PROVIDING FOOD AND EDUCATIONAL/MEDICAL SUPPLIES TO EXISTING SCHOOLS IN AFRICA AND SPONSORING STUDENTS WHO CAN NOT AFFORD BASIC SCHOOL SUPPLIES.

4b (Code: ) (Expenses \$ 2,812,660 including grants of \$ 524,403 ) (Revenue \$ ) HEALTHCARE AFRICA RELIEF IS PROVIDING TWO DIFFERENT EMERGENCY RESPONSE STRATEGIES TO HELP PREVENT THE COMPLETE COLLAPSE OF THE PUBLIC HEALTH SYSTEM. WE PLAY AN ACTIVE ROLE IN THE REHABILITATION OF HOSPITALS AND THE DISTRIBUTION OF MEDICINE MEDICAL.

4c (Code: ) (Expenses \$ 1,792,806 including grants of \$ 70,592 ) (Revenue \$ ) OTHER PROGRAM EXPENSE

4d Other program services (Describe on Schedule O.) (Expenses \$ 1,001,750 including grants of \$ 186,798 ) (Revenue \$ ) 4e Total program service expenses 9,334,099

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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 in line 1a. Enter -0- if not applicable . . . . .	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	1c	X





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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

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

**19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) MOHAMED MOUSSA VICE CHAIRMAN	40.00			X			55,096	0	0
(2) AMIN ELMALAH MEMBER	5.00	X					0	0	0
(3) QADRI ABDALLAH MEMBER	5.00	X					0	0	0
(4) HISHAM GADALLA MEMBER	5.00	X					0	0	0
(5) ABDEL MONEM ELH CHAIRMAN	5.00	X					0	0	0
(6) RAHIM INOUSSA SECRETARY	5.00	X					0	0	0
(7) ASHRAF SOLIMAN TREASURE	5.00	X					0	0	0
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) _____	_____								
(16) _____	_____								
(17) _____	_____								
(18) _____	_____								
(19) _____	_____								
(20) _____	_____								
(21) _____	_____								
(22) _____	_____								
(23) _____	_____								
(24) _____	_____								
(25) _____	_____								
1b Subtotal									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							55,096	0	0
2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization									0

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.	(A) Name and business address	(B) Description of services	(C) Compensation
	IMAM NJIE, GAMBIA GAMBIA GA	CONSTRUCTION SERVI	116,135
	THE FUTURE CONTRACTING, BAKAU NEW TOWN KANIFING GAMBIA	CONSTRUCTION SERVI	192,422
	CONCORD SERVICES COMPANY LIM, ASAFO MARKET KUMASI GHANA	CONSTRUCTION SERVI	176,985
	MBAZA COMPANY LIMITED USD, TANZANIA TANZANIA TANZANIA T	CONSTRUCTION SERVI	100,809
	EL MADINA CONSTRUCTION LTD, ASAFO MARKET KUMASI GHANA A	CONSTRUCTION SERVI	200,013
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		5	

Part VIII Statement of Revenue

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

.....



Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a		Total revenue (A)	Related or exempt function revenue (B)	Unrelated business revenue (C)	Revenue excluded from tax under sections 512-514 (D)					
	b	Membership dues	1b										
	c	Fundraising events	1c	942,981									
	d	Related organizations	1d										
	e	Government grants (contributions)	1e										
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	8,379,360									
	g	Noncash contributions included in lines 1a-1f	1g	3,543,948									
	h	Total. Add lines 1a-1f		9,322,341									
	Program Service Revenue	2a		Business Code									
		b											
c													
d													
e													
f		All other program service revenue											
g		Total. Add lines 2a-2f											
3		Investment income (including dividends, interest, and other similar amounts)											
4		Income from investment of tax-exempt bond proceeds											
5		Royalties											
Other Revenue	6a	Gross rents	(i) Real	(ii) Personal									
	b	Less: rental expenses	6b										
	c	Rental income or (loss)	6c										
	d	Net rental income or (loss)											
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other									
	b	Less: cost or other basis and sales expenses	7a										
	c	Gain or (loss)	7b										
	d	Net gain or (loss)	7c										
	8a	Gross income from fundraising events (not including \$ 942,981 of contributions reported on line 1c). See Part IV, line 18	8a										
	b	Less: direct expenses	8b										
	c	Net income or (loss) from fundraising events											
	9a	Gross income from gaming activities. See Part IV, line 19	9a										
	b	Less: direct expenses	9b										
	c	Net income or (loss) from gaming activities											
	10a	Gross sales of inventory, less returns and allowances	10a										
	b	Less: cost of goods sold	10b										
	c	Net income or (loss) from sales of inventory											
	Miscellaneous Revenue	11a		Business Code									
		b											
		c											
d		All other revenue											
e		Total. Add lines 11a-11d											
12	Total revenue. See instructions				9,322,341	0	0	0					

Part IX Statement of Functional Expenses

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .	17,000	17,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	3,108,488	3,108,488		
4 Benefits paid to or for members . . . . .				
5 Compensation of current officers, directors, trustees, and key employees . . . . .	55,096	55,096		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
7 Other salaries and wages . . . . .	542,291	441,149	93,768	7,374
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	8,191	7,585	606	
9 Other employee benefits . . . . .				
10 Payroll taxes . . . . .	49,752	21,974	9,121	18,657
11 Fees for services (nonemployees):				
a Management . . . . .	8,921		8,221	700
b Legal . . . . .	12,315	9,277	238	2,800
c Accounting . . . . .	16,624		16,624	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .	27,732			27,732
f Investment management fees . . . . .				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .				
12 Advertising and promotion . . . . .	154,862	23,781		131,081
13 Office expenses . . . . .	91,004	35,675	13,815	41,514
14 Information technology . . . . .	37,686	14,709	2,695	20,282
15 Royalties . . . . .				
16 Occupancy . . . . .	84,690	52,111	10,472	22,107
17 Travel . . . . .	99,369	50,701	633	48,035
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	45,380	168	2,971	42,241
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	13,967	13,967		
23 Insurance . . . . .	5,699	5,699		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAMS, EQUIPMENTS & SUPPLIES	4,907,458	4,907,458		
b CONTRACTORS	401,702	401,702		
c CONSULTANTS	83,456	2,739	228	80,489
d PRINTING & PUBLICATIONS	47,363	44,498	126	2,739
e All other expenses	120,322	120,322		
25 Total functional expenses. Add lines 1 through 24e . . . . .	9,939,368	9,334,099	159,518	445,751
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

Part X Balance Sheet

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

.....

Assets	1	Cash - non-interest-bearing	782,995	1	491,884	
	2	Savings and temporary cash investments		2		
	3	Pledges and grants receivable, net	682,836	3	379,868	
	4	Accounts receivable, net	136,470	4	169,234	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges	23,290	9	25,131	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D				
	b	Less: accumulated depreciation	10a	118,646	10b	97,434
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	Liabilities	15	Other assets. See Part IV, line 11	66,330	15	66,330
16		Total assets. Add lines 1 through 15 (must equal line 33)	1,707,153	16	1,229,881	
17		Accounts payable and accrued expenses	687,625	17	801,337	
18		Grants payable		18		
19		Deferred revenue		19		
20		Tax-exempt bond liabilities		20		
21		Escrow or custodial account liability. Complete Part IV of Schedule D		21		
22		Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
23		Secured mortgages and notes payable to unrelated third parties		23		
24		Unsecured notes and loans payable to unrelated third parties		24		
25		Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D				
26		Total liabilities. Add lines 17 through 25	58,950	25	84,993	
			746,575	26	886,330	
Net Assets or Fund Balances			Organizations that follow FASB ASC 958, check here			
			and complete lines 27, 28, 32, and 33.			
		27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28		
		Organizations that do not follow FASB ASC 958, check here				
		and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds	960,578	31	343,551	
32	Total net assets or fund balances	960,578	32	343,551		
33	Total liabilities and net assets/fund balances	1,707,153	33	1,229,881		

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)		1	9,322,341
2	Total expenses (must equal Part IX, column (A), line 25)		2	9,939,368
3	Revenue less expenses. Subtract line 2 from line 1		3	(617,027)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))		4	960,578
5	Net unrealized gains (losses) on investments		5	
6	Donated services and use of facilities		6	
7	Investment expenses		7	
8	Prior period adjustments		8	
9	Other changes in net assets or fund balances (explain on Schedule O)		9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))		10	343,551

Part XII Financial Statements and Reporting

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

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

SCHEDULE A  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2023

Open to Public Inspection

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Employer identification number

AFRICA RELIEF AND COMMUNITY DE

46-2568671

Part I

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

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

1

☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3

☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_

5

☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6

☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8

☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9

☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_

10

☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11

☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12

☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a

☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b

☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c

☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d

☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e

☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f

Enter the number of supported organizations . . . . .

g

Provide the following information about the supported organization(s).

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

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

EEA

Schedule A (Form 990) 2023



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .						
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract 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
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					<b>12</b>	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>b 33 1/3% support test - 2022.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>17a 10%-facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>b 10%-facts-and-circumstances test - 2022.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.  
If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	315,701	1,605,365	4,566,293	9,709,352	9,322,341	25,519,052
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .	315,701	1,605,365	4,566,293	9,709,352	9,322,341	25,519,052
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						25,519,052

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6 . . . . .	315,701	1,605,365	4,566,293	9,709,352	9,322,341	25,519,052
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	315,701	1,605,365	4,566,293	9,709,352	9,322,341	25,519,052
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	100.00 %
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 . . . . .	<b>16</b>	100.00 %

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) . . .	<b>17</b>	0.00 %
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00 %
<b>19a 33 1/3% support tests - 2023.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support tests - 2022.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (Continued)**

- 11** Has the organization accepted a gift or contribution from any of the following persons?
- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

- 1** Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2** Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

- 1** Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
<b>1</b>		

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

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

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

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

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

- 2** Activities Test. Answer lines 2a and 2b below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

- 3** Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.

- 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.

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain		1
2	Recoveries of prior-year distributions		2
3	Other gross income (see instructions)		3
4	Add lines 1 through 3.		4
5	Depreciation and depletion		5
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)		6
7	Other expenses (see instructions)		7
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)		8
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities		1a
b	Average monthly cash balances		1b
c	Fair market value of other non-exempt-use assets		1c
d	<b>Total</b> (add lines 1a, 1b, and 1c)		1d
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets		2
3	Subtract line 2 from line 1d.		3
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).		4
5	Net value of non-exempt-use assets (subtract line 4 from line 3)		5
6	Multiply line 5 by 0.035.		6
7	Recoveries of prior-year distributions		7
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)		8
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)		1
2	Enter 0.85 of line 1.		2
3	Minimum asset amount for prior year (from Section B, line 8, column A)		3
4	Enter greater of line 2 or line 3.		4
5	Income tax imposed in prior year		5
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).		6
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

		Current Year
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required) - <i>provide details in Part VI</i>	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2023 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

**Section E - Distribution Allocations** (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
<b>1</b>	Distributable amount for 2023 from Section C, line 6		
<b>2</b>	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
<b>3</b>	Excess distributions carryover, if any, to 2023		
<b>a</b>	From 2018 . . . . .		
<b>b</b>	From 2019 . . . . .		
<b>c</b>	From 2020 . . . . .		
<b>d</b>	From 2021 . . . . .		
<b>e</b>	From 2022 . . . . .		
<b>f</b>	<b>Total</b> of lines 3a through 3e		
<b>g</b>	Applied to underdistributions of prior years		
<b>h</b>	Applied to 2023 distributable amount		
<b>i</b>	Carryover from 2018 not applied (see instructions)		
<b>j</b>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
<b>4</b>	Distributions for 2023 from Section D, line 7: \$		
<b>a</b>	Applied to underdistributions of prior years		
<b>b</b>	Applied to 2023 distributable amount		
<b>c</b>	Remainder. Subtract lines 4a and 4b from line 4.		
<b>5</b>	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
<b>6</b>	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
<b>7</b>	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
<b>8</b>	Breakdown of line 7:		
<b>a</b>	Excess from 2019 . . . . .		
<b>b</b>	Excess from 2020 . . . . .		
<b>c</b>	Excess from 2021 . . . . .		
<b>d</b>	Excess from 2022 . . . . .		
<b>e</b>	Excess from 2023 . . . . .		

EEA

Schedule A (Form 990) 2023

## Part VI

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

[illegible]

Schedule B  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or Form 990-PF.

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

OMB No. 1545-0047

2023

Name of the organization

**AFRICA RELIEF AND COMMUNITY DE**

Employer identification number

46-2568671

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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



Name of organization

Employer identification number  
**46-2568671****AFRICA RELIEF AND COMMUNITY DE****Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	MEDICAL EQUIPMENT AND SUPPLIES NEW YORK Bronx NY 10468	\$ <u>2,657,549</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	SCHOOLS FURNITURE PLEASANT ST Concord NH 03301	\$ <u>1,039,398</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
—	— — —	\$ —	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
—	— — —	\$ —	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
—	— — —	\$ —	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
—	— — —	\$ —	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
—	— — —	\$ —	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D  
(Form 990)

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.

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization

Employer identification number

AFRICA RELIEF AND COMMUNITY DE

46-2568671

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).

- ☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included on line 2a
d	Number of conservation easements included on line 2c, acquired after July 25, 2006, and not on a historic structure listed in the National Register
3	Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

- 4 Number of states where property subject to conservation easement is located

- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

- 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

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

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i)	Revenue included on Form 990, Part VIII, line 1	
(ii)	Assets included in Form 990, Part X	
2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a	Revenue included on Form 990, Part VIII, line 1	
b	Assets included in Form 990, Part X	

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

Schedule D (Form 990) 2023

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

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

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

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

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

	1c	1d	1e	1f
c Beginning balance				
d Additions during the year				
e Distributions during the year				
f Ending balance				
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?				
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII				

Part V Endowment Funds

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

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		11,335	4,513	6,822
d Equipment		57,121	12,735	44,386
e Other		50,190	3,964	46,226
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				97,434

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) OTHER ASSETS	66,330
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15 col. (B))	66,330

Part X Other Liabilities

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

(a) Description of liability	(b) Book value
1. Federal income taxes	
(1) LEASE LIABILITY	58,950
(3) ACCRUED EXPENSES	40,112
(4) CREDIT CARDS	(14,069)
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25 col. (B))	84,993

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

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

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

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

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

Part XIII

Supplemental Information

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

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

Name of the organization

AFRICA RELIEF AND COMMUNITY DE

Part I

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

OMB No. 1545-0047

2023

Open to Public  
Inspection

Employer identification number

46-2568671

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

X Yes No

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1)Sub-Saharan Africa	3	6	Program services	EDU, WATER, FO	8,086,600
(2)Sub-Saharan Africa			Grant making	EDU, WATER, FO	1,611,454
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal . . . . .	3	6			9,698,054
b Total from continuation sheets to Part I . . . . .					
c Totals (add lines 3a and 3b)	3	6			9,698,054

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

Schedule F (Form 990) 2023

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

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Sub-Saharan Africa	EDU, WATER	41,844	WIRES			
(2)			Sub-Saharan Africa	EDU, WATER	74,580	WIRES			
(3)			Sub-Saharan Africa	EDU, WATER	164,916	WIRES			
(4)			Sub-Saharan Africa	EDU, WATER	25,400	WIRES			
(5)			Sub-Saharan Africa	ORPHANS	20,240	WIRES			
(6)			Sub-Saharan Africa	WATER	13,350	WIRES			
(7)			Sub-Saharan Africa	EDU, WATER	20,240	WIRES			
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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

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

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

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



**Part IV** Foreign Forms

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

Part V	Supplemental Information
--------	--------------------------

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

[illegible]

SCHEDULE G  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities  
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
2023  
Open to Public Inspection

Name of the organizationEmployer identification number

AFRICA RELIEF AND COMMUNITY DE

Part I

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.

Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a☐ Mail solicitations

e☐ Solicitation of non-government grants

b☒ Internet and email solicitations

f☐ Solicitation of government grants

c☐ Phone solicitations

g☒ Special fundraising events

d☒ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?
- ☐ Yes ☒ No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- Alabama, Alaska, Arkansas, California, Colorado, Connecticut, Florida, Georgia, Hawaii  
Illinois, Kansas, Kentucky, Maine, Maryland, Michigan, Minnesota, Mississippi, Missouri  
Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota  
Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island

Part II

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

	(a) Event #1 ANNUAL DINNER (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1	Gross receipts . . . . .	942,981		942,981
2	Less: Contributions . . . . .	942,341		942,341
3	Gross income (line 1 minus line 2) . . . . .	640		640
Direct Expenses				
4	Cash prizes . . . . .			
5	Noncash prizes . . . . .			
6	Rent/facility costs . . . . .	7,200		7,200
7	Food and beverages . . . . .			
8	Entertainment . . . . .			
9	Other direct expenses . . . . .	6,438		6,438
10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . .			13,638
11	Net income summary. Subtract line 10 from line 3, column (d) . . . . .			(12,998)

Part III

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

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

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

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

b If "No," explain: \_\_\_\_\_

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

b If "Yes," explain: \_\_\_\_\_

SCHEDULE I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public  
Inspection

Name of the organization

Employer identification number

AFRICA RELIEF AND COMMUNITY DE

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NHIC 4613 COTTAGE PL Union City NJ 07087	22-3200130			5,000				EDU & OTHER
(2) MAS CHICAGO 9210 S OKETO AVE Bridgeview IL 60455	26-2503530			11,000				EDU & OTHER
(3) WAFA HOUSE PO BOX 2102 Clifton NJ 07015	20-0845890			1,000				EDU & OTHER
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								

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

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

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



SCHEDULE M  
(Form 990)

Noncash Contributions

OMB No. 1545-0047

2023

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

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

Open to Public  
Inspection

Name of the organization

Employer identification number

AFRICA RELIEF AND COMMUNITY DE

46-2568671

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art . . . . .			
2	Art - Historical treasures . . . . .			
3	Art - Fractional interests . . . . .			
4	Books and publications . . . . .			
5	Clothing and household goods . . . . .			
6	Cars and other vehicles . . . . .			
7	Boats and planes . . . . .			
8	Intellectual property . . . . .			
9	Securities - Publicly traded . . . . .			
10	Securities - Closely held stock . . . . .			
11	Securities - Partnership, LLC, or trust interests . . . . .			
12	Securities - Miscellaneous . . . . .			
13	Qualified conservation contribution - Historic structures . . . . .			
14	Qualified conservation contribution - Other . . . . .			
15	Real estate - Residential . . . . .			
16	Real estate - Commercial . . . . .			
17	Real estate - Other . . . . .			
18	Collectibles . . . . .			
19	Food inventory . . . . .			
20	Drugs and medical supplies . . . . .	6	2,657,549	FMV
21	Taxidermy . . . . .			
22	Historical artifacts . . . . .			
23	Scientific specimens . . . . .			
24	Archeological artifacts . . . . .			
25	Other ( SCHOOL FURNITUR )	1	1,039,398	FMV
26	Other ( )			
27	Other ( )			
28	Other ( )			
29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement . . . . .		29	

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

30a

X

b

If "Yes," describe the arrangement in Part II.

31

Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

31

X

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

X

b

If "Yes," describe in Part II.

33

If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

**Part II**

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

**01. Additional Information for Schedule M**

MARKET VALUE WORLD MIDICA. IRN-THE REUSE NETWORK.WORLD MIDIC

MEDICAL EQUIPMENT. MEDICAL SUPPLIES. SCHOOL FURNITURE. AMBULANCE



SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ		OMB No. 1545-0047
	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 <a href="http://www.irs.gov/Form990">www.irs.gov/Form990</a> for the latest information.		2023
Department of the Treasury Internal Revenue Service			Open to Public Inspection
Name of the organization			Employer identification number
AFRICA RELIEF AND COMMUNITY DE			46-2568671

01. Amended return information

CORRECTING FINANCIAL INFORMATION

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

LINE 17 - LIST OF STATES WHICH THIS RETURN

AL AK CA CO KY ME MA NV NM ND OH OK OR SC UT VA WA DC

LINE 19 - OTHER ORGANIZATION DOCUMENTS PU

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC

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

THE BOARD OF TRUSTEES REVIEWS AND APPROVED THE PRESIDENT'S COMPENSATION.

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

THE BOARD OF TRUSTEES REVIEWS AND APPROVED THE PRESIDENT'S

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

990 DRAFT PRESENTED TO GOVERNING BOARD FOR APPROVAL.

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

NO OTHER DOCUMENTS AVAILABLE TO THE PUBLIC.

07. Part V, response or note to any other line in Part V

LINE 4-B, NAME OF FOREIGN COUNTRY

THE GAMBIA AND DJIBOUTI

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.						
(1)	(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(2)						
(3)						
(4)						
(5)						

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.								
	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
							Yes	No
(1)	AFRICA RELIEF WAQF INC, 87-2189413 65 KINGSLAND AVE STE 2 Clifton NJ 07014	TO ESTABLISH ENDOWMENT	NJ	501C3		ARCD		X
(2)								
(3)								
(4)								
(5)								

**Part III** Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									

Part V Transactions with Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	x
b Gift, grant, or capital contribution to related organization(s)	1b	x
c Gift, grant, or capital contribution from related organization(s)	1c	x
d Loans or loan guarantees to or for related organization(s)	1d	x
e Loans or loan guarantees by related organization(s)	1e	x
f Dividends from related organization(s)	1f	x
g Sale of assets to related organization(s)	1g	x
h Purchase of assets from related organization(s)	1h	x
i Exchange of assets with related organization(s)	1i	x
j Lease of facilities, equipment, or other assets to related organization(s)	1j	x
k Lease of facilities, equipment, or other assets from related organization(s)	1k	x
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	x
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	x
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	x
o Sharing of paid employees with related organization(s)	1o	x
p Reimbursement paid to related organization(s) for expenses	1p	x
q Reimbursement paid by related organization(s) for expenses	1q	x
r Other transfer of cash or property to related organization(s)	1r	x
s Other transfer of cash or property from related organization(s)	1s	x

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part VI** **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													

**Depreciation and Amortization**  
(Including Information on Listed Property)

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

**2023**

Department of the Treasury  
Internal Revenue Service

Attachment  
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**AFRICA RELIEF AND COMMUNITY DE**

**FORM 990 - 1**

**46-2568671**

**Part I Election To Expense Certain Property Under Section 179**

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

<b>1</b> Maximum amount (see instructions) . . . . .			<b>1</b>
<b>2</b> Total cost of section 179 property placed in service (see instructions) . . . . .			<b>2</b>
<b>3</b> Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .			<b>3</b>
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .			<b>4</b>
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .			<b>5</b>
<b>6</b> (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
<b>7</b> Listed property. Enter the amount from line 29 . . . . .	<b>7</b>		
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .			<b>8</b>
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 . . . . .			<b>9</b>
<b>10</b> Carryover of disallowed deduction from line 13 of your 2022 Form 4562 . . . . .			<b>10</b>
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions . . . . .			<b>11</b>
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 . . . . .			<b>12</b>
<b>13</b> Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12 . . . . .	<b>13</b>		

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

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

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

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

**Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2023 . . . . .	<b>17</b>	<b>4,843</b>
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . . <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property		<b>3,028</b>	<b>5</b>	<b>HY</b>	<b>200 DB</b>	<b>606</b>
<b>c</b> 7-year <del>depreciable</del> <b>asset #567</b>						<b>6,079</b>
<b>d</b> 10-year property		<b>44,190</b>	<b>10</b>	<b>HY</b>	<b>SL</b>	<b>2,210</b>
<b>e</b> 15-year property		<b>4,580</b>	<b>15</b>	<b>HY</b>	<b>150 DB</b>	<b>229</b>
<b>f</b> 20-year property						
<b>g</b> 25-year property			<b>25 yrs.</b>		<b>S/L</b>	
<b>h</b> Residential rental property			<b>27.5 yrs.</b>	<b>MM</b>	<b>S/L</b>	
			<b>27.5 yrs.</b>	<b>MM</b>	<b>S/L</b>	
<b>i</b> Nonresidential real property			<b>39 yrs.</b>	<b>MM</b>	<b>S/L</b>	
				<b>MM</b>	<b>S/L</b>	

**Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28 . . . . .	<b>21</b>	
<b>22 Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions . .	<b>22</b>	<b>13,967</b>
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>	

**For Paperwork Reduction Act Notice, see separate instructions.**

Statement #4

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

Program Service Code	
Program Service Expenses	\$1001750
Grants and allocations included in above expense	\$186798
Program Services Revenue	\$0

Explanation

WATER WELLS PROVIDING CLEAN AND ACCESSIBLE WATER SOURCES TO THOUSANDS

Form 4562 - Line 19c

Statement #567

<u>Basis</u>	<u>RP</u>	<u>CV</u>	<u>Method</u>	<u>Deduction</u>
14,000	7	HY	200 DB	2,001
3,000	7	HY	200 DB	429
9,252	7	HY	200 DB	1,322
10,873	7	HY	200 DB	1,554
5,410	7	HY	200 DB	773
<b>Total</b>				<b>6,079</b>



\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

## Depreciation Detail Listing

Program Services

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

2023

PAGE 1

Name(s) as shown on return

Social security number/EIN

### AFRICA RELIEF AND COMMUNITY DE

46-2568671

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	LEASEHOLD IMPROVEMENT	04-01-2021	6,755		100.00			6,755	4	200 DB HY	19.2	3,017	1,297	4,314	
2	OFFICE FURNITURE AND	04-01-2021	8,308		100.00			8,308	7	200 DB HY	17.49	2,077	1,453	3,530	
3	COPIER MACHINE	04-01-2021	3,250		100.00			3,250	5	200 DB HY	19.2	1,896	624	2,520	
4	SECURITY SYSTEM	06-01-2022	6,000		100.00			6,000	7	200 DB HY	24.49	1,206	1,469	2,675	
5	LEASEHOLD IMPROVEMENT	04-02-2023	4,580		100.00			4,580	15	150 DB HY	5		229	229	
6	EQUIPMENT H/Q	05-01-2023	14,000		100.00			14,000	7	200 DB HY	14.29		2,001	2,001	
7	OFFICE FURNITURE & FI	05-01-2023	3,000		100.00			3,000	7	200 DB HY	14.29		429	429	
8	OFFICE FURNITURE AND	01-01-2023	9,252		100.00			9,252	7	200 DB HY	14.29		1,322	1,322	
9	EQUIPMENT TNZ	01-01-2023	3,028		100.00			3,028	5	200 DB HY	20		606	606	
10	NISSAN PICK UP GHAN	09-19-2023	44,190		100.00			44,190	10	SL HY	5		2,210	2,210	
11	OFFICE EQUIPMENT GHAN	09-19-2023	10,873		100.00			10,873	7	200 DB HY	14.29		1,554	1,554	
12	OFFICE FURNITURE & FI	02-28-2023	5,410		100.00			5,410	7	200 DB HY	14.29		773	773	
Totals			118,646					118,646				8,196	13,967	22,163	

Land Amount  
Net Depreciable Cost

118,646

CY 179 and CY Bonus  
TOTAL CY Depr including

179/bonus

13,967

ST ADJ:

# Next Year's Depreciation Worksheet

2023

Name(s) as shown on return

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

Tax ID Number

**AFRICA RELIEF AND COMMUNITY DE**

**46-2568671**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	LEASEHOLD IMPROVEMENT	04-01-2021	6,755	200 DBHY	4	778
PRG	1	OFFICE FURNITURE AND FIX	04-01-2021	8,308	200 DBHY	7	1,038
PRG	1	COPIER MACHINE	04-01-2021	3,250	200 DBHY	5	374
PRG	1	SECURITY SYSTEM	06-01-2022	6,000	200 DBHY	7	1,049
PRG	1	LEASEHOLD IMPROVEMENT	04-02-2023	4,580	150 DBHY	15	435
PRG	1	EQUIPMENT H/Q	05-01-2023	14,000	200 DBHY	7	3,429
PRG	1	OFFICE FURNITURE & FIXTU	05-01-2023	3,000	200 DBHY	7	735
PRG	1	OFFICE FURNITURE AND FIX	01-01-2023	9,252	200 DBHY	7	2,266
PRG	1	EQUIPMENT TNZ	01-01-2023	3,028	200 DBHY	5	969
PRG	1	NISSAN PICK UP GHAN	09-19-2023	44,190	SL HY	10	4,419
PRG	1	OFFICE EQUIPMENT GHAN	09-19-2023	10,873	200 DBHY	7	2,663
PRG	1	OFFICE FURNITURE & FIXTU	02-28-2023	5,410	200 DBHY	7	1,325
		TOTAL					19,480

# PRECISION ACCOUNTING INTL LL

1035 US HIGHWAY 46 STE B-101  
Clifton, NJ 07013

Phone: (973)956-1040 | Fax:

December 23, 2024

AFRICA RELIEF AND COMMUNITY DE  
65 KINGSLAND AVE SUITE 2  
Clifton, NJ 07014

Subject: Preparation of 2023 Tax Returns

AFRICA RELIEF AND COMMUNITY DE:

Thank you for choosing PRECISION ACCOUNTING INTL LL to assist with the 2023 taxes for AFRICA RELIEF AND COMMUNITY DE. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2023 federal and state income tax returns for AFRICA RELIEF AND COMMUNITY DE. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

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

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

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of AFRICA RELIEF AND COMMUNITY DE, the alternative selected by management.

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

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

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2023 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

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

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at

(973)956-1040.

Sincerely,

ALI MAFARJA  
PRECISION ACCOUNTING INTL LL

Accepted By:

\_\_\_\_\_  
Officer

\_\_\_\_\_  
Date

990

Tax Exempt  
Diagnostic Summary

2023

Name	Employer Identification #
AFRICA RELIEF AND COMMUNITY DE	46-2568671

Demographics

Mailing Address:

65 KINGSLAND AVE SUITE 2  
Clifton, NJ 07014

Phone: (732) 246-2360  
Email:

Resident State: NJ

Signor of Return

Officer: YOUSEF ABDALLAH

Title: EXECUTIVE DIRECTOR

Diagnostics

Preparer: ALI MAFARJA

Invoice:

Date: 12-23-2024

Return Information

Item on Return	2023 Federal	2022 Federal (If available)
Total Revenue	9,322,341	9,712,423
Total Expenses	9,939,368	9,801,964
Net Excess (Deficit)	(617,027)	(89,541)
Net Assets or Fund Balances	343,551	960,578

State/City Information

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