

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2005 calendar year, or tax year beginning 7/1/2004 **, and ending** 6/30/2005

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization
 Association To Benefit Children
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
 1841 Park Avenue
 City or town State or country ZIP + 4
 New York NY 10035

D Employer identification number
 13-3303089

E Telephone number

F Accounting method: Cash Accrual
 Other (specify) ▶

G Website: ▶

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 10,156,883

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶
M Check if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	2,426,967	
	b Indirect public support	1b	0	
	c Government contributions (grants)	1c	7,054,548	
	d Total (add lines 1a through 1c) (cash \$ 2,426,967 noncash \$ 0)	1d		9,481,515
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		524,210
	3 Membership dues and assessments	3		0
	4 Interest on savings and temporary cash investments	4		19,501
	5 Dividends and interest from securities	5		0
	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		0
7 Other investment income (describe)	7		0	
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	0	8a	131,657	
	0	8b	0	
	0	8c	131,657	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		131,657	
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>	a Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a	0	
	b Less: direct expenses other than fundraising expenses	9b	0	
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		0
10a Gross sales of inventory, less returns and allowances	10a			
	b Less: cost of goods sold	10b		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		0
11 Other revenue (from Part VII, line 103)	11		0	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		10,156,883	
Expenses	13 Program services (from line 44, column (B))	13		9,027,955
	14 Management and general (from line 44, column (C))	14		1,364,206
	15 Fundraising (from line 44, column (D))	15		221,999
	16 Payments to affiliates (attach schedule)	16		0
17 Total expenses (add lines 16 and 44, column (A))	17		10,614,161	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-457,278
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		16,137,152
	20 Other changes in net assets or fund balances (attach explanation)	20		181,856
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		15,861,730

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	0	0		
23	Specific assistance to individuals (attach schedule)	0			
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc.	0			
26	Other salaries and wages	5,411,653	4,592,314	720,505	98,834
27	Pension plan contributions	1,390,031	1,143,450	221,152	25,429
28	Other employee benefits	127,786	106,062	20,446	1,278
29	Payroll taxes	0			
30	Professional fundraising fees	0			
31	Accounting fees	83,708	70,215	12,556	937
32	Legal fees	69,851	69,851	0	0
33	Supplies	370,019	323,415	40,212	6,392
34	Telephone	126,953	104,816	21,108	1,029
35	Postage and shipping	0			
36	Occupancy	274,883	267,071	6,167	1,645
37	Equipment rental and maintenance	0			
38	Printing and publications	0			
39	Travel	230,423	91,268	87,813	51,342
40	Conferences, conventions, and meetings	0			
41	Interest	37,880	0	37,880	0
42	Depreciation, depletion, etc. (attach schedule)	761,651	710,962	37,350	13,339
43	Other expenses not covered above (itemize):				
43a	a Client Assistances & Activities	68,150	66,650	0	1,500
43b	b Purchases of Services	608,344	505,944	97,050	5,350
43c	c Food & Clothing	308,553	289,745	10,410	8,397
43d	d Repairs & Maintenance	377,685	369,930	6,256	1,499
43e	e Professional Fees	115,851	82,871	32,980	0
43f	f Insurance & Taxes	250,740	233,391	12,321	5,028
43g	g	0	0	0	0
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	10,614,161	9,027,955	1,364,206	221,999

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

<p>What is the organization's primary exempt purpose? ► <u>Assistance To Families And Children</u></p> <p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p>	<p>Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)</p>
<p>a <u>Assistance To Families And Children including but not limited to Day Care, Head Start, Preventive Service and Foster Care.</u></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	<p>9,027,955</p>
<p>b</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>c</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>d</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>e Other program services (attach schedule) (Grants and allocations \$ _____) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services) ►</p>	<p>9,027,955</p>

Part IV Balance Sheets (See the instructions.)

				(A)		(B)
				Beginning of year		End of year
Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
Assets	45	Cash—non-interest-bearing		285,135	45	717,638
	46	Savings and temporary cash investments		836,555	46	1,177,195
	47 a	Accounts receivable	47a 0			
	b	Less: allowance for doubtful accounts	47b 0	750,507	47c	1,231,982
	48 a	Pledges receivable	48a 0			
	b	Less: allowance for doubtful accounts	48b 0	693,182	48c	444,066
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a 0			
	b	Less: allowance for doubtful accounts	51b 0	0	51c	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		22,134	53	52,286
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0
	55 a	Investments—land, buildings, and equipment: basis	55a 19,725,197			
	b	Less: accumulated depreciation (attach schedule)	55b 5,425,665	15,002,234	55c	14,299,532
56	Investments—other (attach schedule)		0	56	0	
57 a	Land, buildings, and equipment: basis	57a 0				
b	Less: accumulated depreciation (attach schedule)	57b 0	0	57c	0	
58	Other assets (describe <input type="checkbox"/> Deposits)		6,894	58	5,421	
59	Total assets (must equal line 74). Add lines 45 through 58		17,596,641	59	17,928,120	
Liabilities	60	Accounts payable and accrued expenses		1,217,513	60	791,040
	61	Grants payable		145,317	61	0
	62	Deferred revenue		96,659	62	141,350
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		0	64b	1,134,000
	65	Other liabilities (describe <input type="checkbox"/>)		0	65	0
66	Total liabilities. Add lines 60 through 65		1,459,489	66	2,066,390	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	67	Unrestricted		0	67	0
	68	Temporarily restricted		1,134,918	68	1,562,198
	69	Permanently restricted		15,002,234	69	14,299,532
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
73	Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		16,137,152	73	15,861,730	
74	Total liabilities and net assets/fund balances. Add lines 66 and 73.		17,596,641	74	17,928,120	

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	10,156,883
b	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	10,156,883
d	Amounts included on Part I, line 12, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2	0	
	Add lines d1 and d2		d	0
e	Total revenue (Part I, line 12). Add lines c and d		e	10,156,883

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements		a	10,614,161
b	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify):	b4	0	
	Add lines b1 through b4		b	0
c	Subtract line b from line a		c	10,614,161
d	Amounts included on Part I, line 17, but not on line a :			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify):	d2	0	
	Add lines d1 and d2		d	0
e	Total expenses (Part I, line 17). Add lines c and d		e	10,614,161

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name Tom Styron Str 419 East 86th City NY ST NY ZIP 10028	Title Chairman Hr/WK 5 hours	0	0	0
Name Gretchen Buchenh Str 419 East 86th City New York ST NY ZIP 10028	Title President - Direc Hr/WK 40 hours	\$129,280.00		0
Name David Dinkins Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Marion Wright Ede Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Blanche Johnson Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Gregory Lee Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Michael Lewis Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Rose Styron Str 419 East 86th City NY ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Peter Buchenholz Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0
Name Stephen Graham Str 419 East 86th City New York ST NY ZIP 10028	Title Director Hr/WK 5 hours	0	0	0

Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)

Table with 3 columns: Question, Yes, No. Rows include questions 75a, 75b, 75c, and 75d regarding officers, directors, and trustees.

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation, (D) Contributions to employee benefit plans & deferred compensation plans, (E) Expense account and other allowances.

Part VI Other Information (See the instructions.)

Table with 3 columns: Question, Yes, No. Rows include questions 76, 77, 78a, 78b, 79, 80a, 80b, 81a, and 81b regarding organizational activities and expenditures.

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
	82b 0		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85 a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members		
d	Section 162(e) lobbying and political expenditures		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86 a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12.		
b	Gross receipts, included on line 12, for public use of club facilities		
87 a	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 0 ; section 4912 0 ; section 4955 0		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90 a	List the states with which a copy of this return is filed		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)		
91 a	The books are in care of Name Association to Benefit Children Telephone no. (646) 459-6126 Located at 1841 Park Avenue City New York ST NY ZIP + 4 10035-1316		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country		X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041— Check here and enter the amount of tax-exempt interest received or accrued during the tax year		
	92 N/A		

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Tuition & Fees				524,210	
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments				19,501	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory				131,657	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		675,368	0
105 Total (add line 104, columns (B), (D), and (E))					675,368

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%		0	0
	%		0	0
	%		0	0
	%		0	0

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer _____ Date _____

Type or print name and title. _____

Paid Preparer's Use Only

Preparer's signature _____ Date 2/14/2006 Check if self-employed Preparer's SSN or PTIN (See Gen. Inst. W)

Firm's name (or yours if self-employed), address, and ZIP + 4 **Hiralall & Cookler LLP** EIN **11-3446888**

296 Nassau Av., Freeport, NY 11520 Phone no. **516-546-5800**

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),
or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information—(See separate instructions.)

OMB No. 1545-0047

2005

Department of the Treasury
Internal Revenue Service

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

Association To Benefit Children

Employer identification number

13-3303089

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Gretchen Buchenhlz, 419 East 86th street NY, NY 10028	Executive Director 40	129,280	52,115	0
Eri Noguchi, 419 East 86th street NY, NY 10028	Director of Programs 40	109,510	3,285	0
Andrea Zepler, 419 East 86th street NY, NY 10028 Angola	Director of Programs 40	80,308	2,409	0
Linda Wosczyk, 419 East 86th street NY, NY 10028	Education Director 40	78,980	2,369	0
Adam Leczycki NY, NY 10028	Psychologist/Therapist 40	165,698	3,314	0
Total number of other employees paid over \$50,000 ▶	5			

Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
.....		0
.....		0
.....		0
.....		0
Total number of others receiving over \$50,000 for professional services ▶	0	

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
.....		0
.....		0
.....		0
.....		0
Total number of other contractors receiving over \$50,000 for other services ▶	0	

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

Schedule A (Form 990 or 990-EZ) 2005

(HTA)

Part III Statements About Activities (See page 2 of the instructions.)

Table with 3 columns: Question, Yes, No. Contains questions 1 through 4b regarding lobbying activities, compensation, and grants.

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

- The organization is not a private foundation because it is: (Please check only ONE applicable box.)
5 [] A church, convention of churches, or association of churches.
6 [] A school.
7 [] A hospital or a cooperative hospital service organization.
8 [] A Federal, state, or local government or governmental unit.
9 [] A medical research organization operated in conjunction with a hospital.
10 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit.
11 a [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public.
11 b [] A community trust.
12 [] 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 charitable, etc., functions...
13 [] An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2).

Provide the following information about the supported organizations. (See page 6 of the instructions.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above.

- 14 [] An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	11,930,661	13,294,691	15,980,605	14,184,694	55,390,651
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					0
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					0
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	11,930,661	13,294,691	15,980,605	14,184,694	55,390,651
24 Line 23 minus line 17	11,930,661	13,294,691	15,980,605	14,184,694	55,390,651
25 Enter 1% of line 23	119,307	132,947	159,806	141,847	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶					26a 1,107,813
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts . . ▶					26b
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c 55,390,651
d Add: Amounts from column (e) for lines: 18 <u>0</u> 19 <u>0</u> 22 <u>0</u> 26b <u>0</u> ▶					26d 0
e Public support (line 26c minus line 26d total) ▶					26e 55,390,651
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f 100.00%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2004) _____ (2003) _____ (2002) _____ (2001) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2004) _____ (2003) _____ (2002) _____ (2001) _____					
c Add: Amounts from column (e) for lines: 15 <u>0</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u> ▶					27c 0
d Add: Line 27a total <u>0</u> and line 27b total <u>0</u> ▶					27d 0
e Public support (line 27c total minus line 27d total) ▶					27e 0
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶					27f 0
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶					27g 0.00%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶					27h 0.00%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.) (To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group. Check b if you checked "a" and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred.)

Table with 4 columns: Line number, Description, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows 36-44 include lobbying expenditures, exempt purpose expenditures, and nontaxable amounts.

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Table with 6 columns: Calendar year (or fiscal year beginning in), (a) 2005, (b) 2004, (c) 2003, (d) 2002, (e) Total. Rows 45-50 include lobbying nontaxable amount, ceiling amount, total lobbying expenditures, grassroots nontaxable amount, grassroots ceiling amount, and grassroots lobbying expenditures.

Part VI-B Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a Volunteers
b Paid staff or management (Include compensation in expenses reported on lines c through h.)
c Media advertisements
d Mailings to members, legislators, or the public
e Publications, or published or broadcast statements
f Grants to other organizations for lobbying purposes
g Direct contact with legislators, their staffs, government officials, or a legislative body
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
i Total lobbying expenditures (Add lines c through h.)

Table with 3 columns: Yes, No, Amount. Rows corresponding to items a through i.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Line 1 (990) - Public Support and Contributions

		Cash	Non Cash
Line 1a - Direct public support			
1	Contributions	1	2
2	Membership dues and assessments (contributions from the public)	3	4
3	Commercial co-venture	0	3
4	Special events contributions (Line 9 - Special Events)	0	4
5		5	5
6		6	6
7		7	7
8		8	8
9		9	9
10	Total	2,426,967	10 0
Line 1b - Indirect public support			
Line 1c - Government contributions (grants)			

Line 47 (990) - Accounts receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	Accounts Receivable	750,507			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	Total accounts receivable	750,507	0	0	0

Line 48 (990) - Pledges receivable

		Pledges receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1	Pledges Receivable	693,182			
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	Total pledges receivable	693,182	0	0	0

Line 55 (990) - Investments land, buildings, and equipment

		Land (net of any amortization)	
		Beginning	End
1	Land, Buildings & Equipment	19,666,247	
2			
3			
4			
5			
6	Total land (net of any amortization)	19,666,247	0

		Buildings and equipment		Accumulated depreciation	
		Beginning	End	Beginning	End
7					
8					
9					
10					
11					
12				4,664,013	
13					
14					
15					
16					
17	Total buildings and equipment	0	0	4,664,013	0
18	Buildings and equipment (less accumulated depreciation)			-4,664,013	0
19	Total land, buildings and equipment			15,002,234	0

		Cost/Other Basis		Accumulated Depreciation	Book Value
1	Category or Item				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11	Total	0	0	0	0

Line 58 (990) - Other assets

		6,894	0
		Beginning	End
1	Deposits	6,894	
2			
3			
4			
5			
6			
7			
8			
9			
10			

Form CHAR500	Annual Filing for Charitable Organizations New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 www.oag.state.ny.us/charities/charities.html	2005
This form used for Article 7-A, EPTL and dual filers (replaces forms CHAR 497, CHAR 010 and CHAR 006)		Open to Public Inspection

1. General Information

a. For the fiscal year beginning (mm/dd/yyyy) <u>07/01</u> / 2005 and ending (mm/dd/yyyy) <u>06/30/2005</u>			
b. Check if applicable for NYS: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial filing <input type="checkbox"/> Final filing <input type="checkbox"/> Amended filing <input type="checkbox"/> NY registration pending	c. Name of organization <u>Association To Benefit Children</u> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <u>1841 Park Avenue</u> City or town, state or country and zip + 4 <u>New York, NY 10035</u>	d. Fed. employer ID no. (EIN) (##-####-####) <u>13-3303089</u> e. NY State registration no. (###-###-###) <u>56455</u> f. Telephone number <u>646-459-6126</u> g. Email	

2. Certification - Two Signatures Required

We certify under penalties for perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

a. President or Authorized Officer/Trustee	Signature	Printed Name	Title	Date
b. Chief Financial Officer or Treasurer	Signature	Printed Name	Title	Date

3. Annual Report Exemption Information

a. **Article 7-A** annual report exemption (Article 7-A registrants and dual registrants)
 Check if total contributions from NY State (including residents, foundations, corporations, government agencies, etc.) did not exceed \$25,000 **and** the organization did not use the services of a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during this fiscal year.

NOTE: An organization may also check the box to claim this exemption if no PFR or FRC was used **and** either: 1) the organization received an allocation from a federated fund, United Way or incorporated community appeal **and** contributions from all other sources did not exceed \$25,000 **or** 2) it received all or substantially all of its contributions from a single government agency to which it submitted an annual financial report similar to that required by Article 7-A).

b. **EPTL** annual report exemption (EPTL registrants and dual registrants)
 Check if total gross receipts for this fiscal year did not exceed \$25,000 **and** the assets (market value) of the organization did not exceed \$25,000 at any time during this fiscal year.

For EPTL or Article-7A registrants claiming the annual report exemption under the one law under which they are registered and for dual registrants claiming the annual report exemptions under both laws, simply complete part 1 (General Information), part 2 (Certification) and part 3 (Annual Report Exemption Information) above.
Do not submit a fee, **do not** complete the following schedules and **do not** submit any attachments to this form.

4. Article 7-A Schedules

If you did **not** check the Article 7-A annual report exemption above, complete the following for this fiscal year:

a. Did the organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? . . . Yes* No
 * If "Yes", complete Schedule 4a.

b. Did the organization receive government contributions (grants)? Yes* No
 * If "Yes", complete Schedule 4b.

5. Fee Submitted: See last page for **summary of fee requirements.**

Indicate the filing fee(s) you are submitting along with this form:		Submit only one check or money order for the total fee, payable to "NYS Department of Law"
a. Article 7-A filing fee \$	25	
b. EPTL filing fee \$	0	
c. Total fee \$	25	

6. Attachments: For organizations that are not claiming annual report exemptions under both laws, see last page for **required attachments.**

- Mail completed form with **required schedules, fee and attachments** to the address at the top of this page -

Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsels (FRC), Commercial Co-Venturers (CCV)

If you checked the box in question 4.a. on page 1, complete the following schedule for **each** PFR, FRC or CCV that the organization engaged for fund raising activity in NY State:

1. Type of fund raising professional (FRP):
- Professional fund raiser
 - Fund raising counsel
 - Commercial co-venturer

2. Name of FRP:

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

City or town, state or country and zip + 4:

3. FRP telephone number:

4. Services provided by FRP (provide description):

5. Compensation arrangement with FRP (provide description):

6. Dates of contract _____ through _____
(mm/dd/yyyy) (mm/dd/yyyy)

7. Amount paid to FRP \$ _____

Schedule 4b: Government Contributions (Grants)

If you checked the box in question 4.b. on page 1, complete the following schedule for **each** government contribution (grant). Use additional copies of this page if necessary to list each government contribution (grant) separately.

Government Agency Name	Grant Amount
New York City Administration For Childrens services	\$ 1,742,656
Administration For Children & Families Services	\$ 606,091
NYS Office of Mental Hygiene	\$ 150,825
NYC Department of Homeless Services	\$ 597,050
New York State Department OF Children & Families	\$ 68,400
NYC Board of Education	\$ 1,821,921
NYS Of Temporary Disability Assistance	\$ 31,050
US Department of Housing and Urban Development	\$ 351,807
NYS CACFP	\$ 77,125
NYC Department of Mental Hygiene	\$ 1,607,623
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
Total Government Contributions (Grants)	\$ 7,054,548

5. Fee Instructions

The filing fee depends on the organization's Registration Type. For details on Registration Type and filing fees, see the Instructions for Form CHAR500.

Organization's Registration Type	Fee Instructions
Article 7-A	Calculate the Article 7-A filing fee using the table in part a below. The EPTL filing fee is \$0.
EPTL	Calculate the EPTL filing fee using the table in part b below. The Article 7-A filing fee is \$0.
Dual	Calculate both the Article 7-A and EPTL filing fees using the tables in parts a and b below. Add the Article 7-A and EPTL filing fees together to calculate the total fee. Submit a single check or money order for the total fee.

a) Article 7-A filing fee

Total Support & Revenue	Article 7-A Fee
more than \$250,000	\$25
up to \$250,000 *	\$10

* Any organization that contracted with or used the services of a professional fund raiser (PFR) or fund raising counsel (FRC) during the reporting period must pay an Article 7-A filing fee of \$25, regardless of total support and revenue.

b) EPTL filing fee

Net Worth at End of Year	EPTL Fee
Less than \$50,000	\$25
\$50,000 or more, but less than \$250,000	\$50
\$250,000 or more, but less than \$1,000,000	\$100
\$1,000,000 or more, but less than \$10,000,000	\$250
\$10,000,000 or more, but less than \$50,000,000	\$750
\$50,000,000 or more	\$1500

6. Attachments – Document Attachment Check-List:

Check the boxes for the documents you are attaching.

For All Filers

Filing Fee

Single check or money order payable to "NYS Department of Law"

Copies of Internal Revenue Service Forms

<input checked="" type="checkbox"/> IRS Form 990 <input checked="" type="checkbox"/> Schedule A to IRS Form 990 <input type="checkbox"/> Schedule B to IRS Form 990 <input type="checkbox"/> IRS Form 990-T	<input type="checkbox"/> IRS Form 990-EZ <input type="checkbox"/> Schedule A to IRS Form 990-EZ <input type="checkbox"/> Schedule B to IRS Form 990-EZ <input type="checkbox"/> IRS Form 990-T	<input type="checkbox"/> IRS Form 990-PF <input type="checkbox"/> Schedule B to IRS Form 990-PF <input type="checkbox"/> IRS Form 990-T
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Additional Article 7-A Document Attachment Requirement

Independent Accountant's Report

Audit Report (total support & revenue more than \$250,000)

Review Report (total support & revenue \$100,001 to \$250,000)

No Accountant's Report Required (total support & revenue not more than \$ 100,000)