

Form

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 09/01/24 , and ending 08/31/25

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

FRIENDS OF THE CHILDREN - PHOENIX

Doing business as

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

4050 E COTTON CENTER, STE 12

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

PHOENIX AZ 85040

D Employer identification number

87-4244522

E Telephone number

480-261-4185

G Gross receipts \$

1,225,316

F Name and address of principal officer:

CASSIE PATRIS-BROWNE

4050 E COTTON CENTER, STE 12

PHOENIX AZ 85040

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status:

☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website:

FRIENDSPHOENIX.ORG

K Form of organization:

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

2022

M State of legal domicile:

AZ

Part I Summary

Activities & Governance

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

SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3 15

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

4 15

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

5 14

6 Total number of volunteers (estimate if necessary)

6 15

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a 0

7b Net unrelated business taxable income from Form 990-T, Part I, line 11

7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

Prior Year 577,325 Current Year 1,224,807

9 Program service revenue (Part VIII, line 2g)

0

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

0

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

203 509

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

577,528 1,225,316

Expenses

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

0

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

0

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

700,859 968,843

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

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

137,939

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

440,013 383,423

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

1,140,872 1,352,266

19 Revenue less expenses. Subtract line 18 from line 12

-563,344 -126,950

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

Beginning of Current Year 475,713 End of Year 315,066

21 Total liabilities (Part X, line 26)

127,162 93,465

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

348,551 221,601

Part II Signature Block

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

Sign Here

Cassie Patris-Browne

Signature of officer

7/14/2026

Date

CASSIE PATRIS-BROWNE

EXECUTIVE DIRECTOR

Type or print name and title

Preparer's name

RACHEL R. LOCKE, CPA

Preparer's signature

RACHEL R. LOCKE, CPA

Date

07/14/26

Check ☐ if self-employed

PTIN P00450405

Firm's name

FESTER & CHAPMAN, PLLC

Firm's EIN

82-1455657

Firm's address

9019 E. BAHIA DR STE 100
SCOTTSDALE, AZ 85260

Phone no.

602-264-3077

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2024)