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

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning 07/01/2025 **and ending** 06/30/2026

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization PARTNERS FOR BETTER FUTURES

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 1275 Fairway Drive | Room/suite

City or town, state or province, country, and ZIP or foreign postal code Los Altos, CA 94024

D Employer identification number 82-2274818

E Telephone number 415-317-4913

G Gross receipts $ 754,095

F Name and address of principal officer: Andrew Lederer 1275 Fairway Dr, Los Altos, CA 94024

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.partnersforbetterfutures.org

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2017

M State of legal domicile: CA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Partners for Better Futures (PBF) helps improve the lives of poor people around the world, primarily focusing on children and education. PBF does this by partnering with local organizations that are deeply involved in their own communities, and participating in carefully evaluated projects and programs. (Continued on Schedule O, Statement 1)

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	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	1
5	Total number of individuals employed in calendar year 2025 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	5
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	523,134	750,163
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	3,932
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	523,134	754,095
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	660,636	665,375
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	27,425	29,692
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 1,391		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	19,387	4,432
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	707,448	699,499
	19	Revenue less expenses. Subtract line 18 from line 12	-184,314	54,596
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	248,502	303,097
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	248,502	303,097

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

Signature of officer | Date

Daniel Kipp, Treasurer
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

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

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: Partners for Better Futures (PBF) helps improve the lives of poor people around the world, primarily focusing on children and education. PBF does this by partnering with local organizations that are deeply involved in their own communities, and participating in carefully evaluated projects and programs. There are three continuing programs within PBF: Build a School in Burma (BSB), Build a School in India (BSI), and APC School Philippines (APC). In FY 2025 BSB (Continued on Schedule O, Statement 2)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 230,521 including grants of $ 200,082) (Revenue $ 177,937)

The "Build a School in Burma" (BSB) program makes grants to support construction of school buildings in Myanmar. These grants have been fewer since the Febuary 2021 coup, which upended much of the country. This year BSB also supported education for Myanmar refugees, by making grants for construction of "Community Learning Centers" in bordering countries, primarily Thailand. BSB also provided help to schools that needed new furniture and sanitary facilities to support growing enrollments, and helped repair existing buildings. Overall, BSB has worked to provide safe, secure learning environments for students in poor, underserved communities, including refugees.

4b (Code:) (Expenses $ 98,550 including grants of $ 98,550) (Revenue $ 93,201)

"APC School" program made grants to support ongoing operations of Apu Palamguwan Cultural Education Center (APC) which provides an integrated and holistic education for the indigenous children and youth along the Pantaron Range of Mindanao, Philippines. The APC school works to promote and deepen cultural understanding while providing approximately 400 indigenous children with the knowledge and skills they need to confidently relate with mainstream Philippine society and advance in the formal education ladder.

4c (Code:) (Expenses $ 368,742 including grants of $ 368,742) (Revenue $ 482,871)

The Build a School in India (BSI) program made several grants to increase access to education primarily to disadvantaged students in rural India. This included the following grants: Anandakshan; ASHA Action Self Reliance Hope; Cochlea Pune Hearing & Speech; Holistic Education Mission; Kiran Educational Trust - Foundation Academy; Mata Balak Utkarsha Pratishtha; Sondara; Spandan School; Srotoshwini Trust; and Unnatia Institute. Each of these organizations met India's strict criteria under the Foreign Contribution Regulation Act (FCRA) The FCRA is the primary legal framework regulating how India's non-governmental organizations (NGOs), charities, and individuals receive and utilize foreign funding. Regulated strictly by the Ministry of Home Affairs (MHA), the laws ensure that foreign funds are used for approved social, educational, religious, cultural, or economic purposes and do not impact national security.

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 697,813

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	✔	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	✔	
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		✔
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		✔
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		✔
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		✔
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✔
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		✔
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		✔
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		✔
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		✔
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		✔
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		✔
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		✔
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		✔
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		✔
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		✔
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✔
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	✔	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	✔	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	✔	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		✔
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		✔
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		✔
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		✔
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✔
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		✔

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		✔
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		✔
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		✔
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		✔
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		✔
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		✔
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		✔
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		✔
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		✔
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		✔
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		✔
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✔
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✔
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		✔
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		✔
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		✔
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✔
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		✔
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		✔
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	✔	

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 ☑

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

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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.

Daniel Kipp, (415)317-4913
1275 Fairway Drive, Los Altos, CA 94024

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

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

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Naing Lin Swe Country Director - Burma	40.00 0.00				✔			26,192	0	0
Andrew Lederer President	15.00 0.00	✔		✔				0	0	0
Daniel Kipp Treasurer	10.00 0.00	✔		✔	✔			0	0	0
Robert G Cornwell Vice President	10.00 0.00	✔			✔			0	0	0
Mark Kirchen Secretary	10.00 0.00	✔		✔	✔			0	0	0
Joyce McKinney Board member	1.00 0.00	✔						0	0	0

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Subtotal								26,192	0	0
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								26,192	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 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		✔
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*	4		✔
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*	5		✔

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
None		

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 0

Part VIII Statement of Revenue

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	750,163				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			750,163			
Program Service Revenue				Business Code				
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f			0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			3,932	0	0	3,932
	4	Income from investment of tax-exempt bond proceeds			0	0	0	0
	5	Royalties			0	0	0	0
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	(i) 0 / (ii) 0				
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c	(i) 0 / (ii) 0				
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ 0 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				Business Code				
	11a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			754,095	0	0	3,932

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	665,375	665,375		
4 Benefits paid to or for members	0	0		
5 Compensation of current officers, directors, trustees, and key employees	27,192	27,192	0	0
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	1,000	1,000	0	0
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	1,500	1,500	0	0
10 Payroll taxes	0	0	0	0
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	0	0	0	0
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	0	0	0	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0	0	0	
12 Advertising and promotion	0	0	0	
13 Office expenses	392	377	15	
14 Information technology	280	0	280	
15 Royalties	0	0	0	0
16 Occupancy	0	0	0	0
17 Travel	2,369	2,369	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	0	0	0	0
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	0	0		0
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 Donation processing	1,391	0	0	1,391
b				
c				
d				
e All other expenses	0	0	0	0
25 **Total functional expenses.** Add lines 1 through 24e	699,499	697,813	295	1,391
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			226,370	1	186,320
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons				5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a				
	b	Less: accumulated depreciation	10b			10c	
	11	Investments—publicly traded securities			22,132	11	116,777
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11				15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)			248,502	16	303,097
Liabilities	17	Accounts payable and accrued expenses			0	17	0
	18	Grants payable			0	18	0
	19	Deferred revenue			0	19	0
	20	Tax-exempt bond liabilities			0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			0	21	0
	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			0	22	0
	23	Secured mortgages and notes payable to unrelated third parties			0	23	0
	24	Unsecured notes and loans payable to unrelated third parties			0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D				25	
	26	**Total liabilities.** Add lines 17 through 25			0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**					
	27	Net assets without donor restrictions				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			0	29	0
	30	Paid-in or capital surplus, or land, building, or equipment fund			0	30	0
	31	Retained earnings, endowment, accumulated income, or other funds			248,502	31	303,097
	32	Total net assets or fund balances			248,502	32	303,097
	33	Total liabilities and net assets/fund balances			248,502	33	303,097

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	754,095
2	Total expenses (must equal Part IX, column (A), line 25)	2	699,499
3	Revenue less expenses. Subtract line 2 from line 1	3	54,596
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	248,502
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	303,097

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other 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?	2a		✔
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		✔
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		✔
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.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2025
Open to Public Inspection

Name of the organization
PARTNERS FOR BETTER FUTURES

Employer identification number
82-2274818

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 must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

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

f Enter the number of supported organizations . . . .

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

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	606,261	316,185	270,017	523,134	750,162	2,465,759
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf		0				0
3 The value of services or facilities furnished by a governmental unit to the organization without charge		0				0
4 **Total.** Add lines 1 through 3	606,261	316,185	270,017	523,134	750,162	2,465,759
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1,040,998
6 **Public support.** Subtract line 5 from line 4						1,424,761

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	606,261	316,185	270,017	523,134	750,162	2,465,759
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		0	10,826		3,932	14,758
9 Net income from unrelated business activities, whether or not the business is regularly carried on		0				0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		0	0			0
11 **Total support.** Add lines 7 through 10						2,480,517

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f)) . . . 14 57.44 %

15 Public support percentage from 2024 Schedule A, Part II, line 14 . . . 15 56.72 %

16a **33 1/3% support test—2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test—2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☑

17a **10%-facts-and-circumstances test—2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	**11c**		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental supported organization. *Describe in* ***Part VI*** *how you supported a governmental supported organization (see instructions).*

			Yes	No
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 its supported organization(s)? *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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. ***Answer lines 3a, 3b, and 3c below.***			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* ***Part VI****.*	**3a**		
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	**3c**		

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

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

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

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

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in **Part VI***)	5	
6	**Total annual distributions.** Add lines 1 through 5.	6	
7	Distributions to attentive supported organizations to which the organization is responsive (*provide details in **Part VI***). See instructions.	7	
8	Distributable amount for 2025 from Section C, line 6	8	
9	Line 7 amount divided by line 8 amount	9	

	Section E—Distribution Allocations (see instructions)	**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2025	**(iii)** Distributable Amount for 2025
1	Distributable amount for 2025 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required—*explain in **Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2025			
a	**From 2020**			
b	**From 2021**			
c	From 2022			
d	From 2023			
e	From 2024			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2025 distributable amount			
i	Carryover from 2020 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2025 from Section D, line 6: $			
a	Applied to underdistributions of prior years			
b	Applied to 2025 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in **Part VI***. See instructions.			
6	Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in **Part VI***. See instructions.			
7	**Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2021** . . .			
b	Excess from 2022 . . .			
c	Excess from 2023 . . .			
d	Excess from 2024 . . .			
e	Excess from 2025 . . .			

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, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE F (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: PARTNERS FOR BETTER FUTURES

Employer identification number 82-2274818

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

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☑ **Yes** ☐ **No**

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) Sch F, Stmt 1					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					
b Total from continuation sheets to Part I					
c **Totals** (add lines 3a and 3b)	0	1			699,499

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)			Sch F, Stmt 2						
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . 10

3 Enter total number of other organizations or entities 11

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.

Schedule F, Part I, Line 2 - Organization's procedures for monitoring the use of grant funds outside the United States:Grant proposals are received from outside organizations, and are reviewed by PBF board members. Review criteria include: Does the purpose fit our mission? Is there a true need? Has the grantee shown competency and integrity? Are funds available? And is the budget reasonable? PBF uses an information system, "Slack", to record and make available to board members and other key persons certain documents, that facilitate and support pre-approvals of grants, and support follow-up on both active and completed grants. Included documents include proposals, grant documents, budgets, funding records, reports, and in most cases photos (particularly for construction, renovations, school furniture.) Grants are only made once board members are satisfied that all criteria have been met. Following that, grant fund payments are generally made in tranches, subject to satisfactory progress and reporting. Prospective grantees in India must also meet India's strict Foreign Contribution Regulation Act (FCRA) which is India's law regulating foreign monetary donations to non-governmental organizations (NGOs) and individuals. The FCRA restricts the NGO's admin expenses to 20% of total, restricts the types of activities it can perform, prohibits sub-granting, mandates use of a specific bank, and bans certain entities. PBF verifies and monitors prospective grantees compliance with the FCRA. Grants in Burma and Thailand are generally for construction of new school buildings, or renovation or improvements to existing buildings. PBF's Country Manager meets with the grantee leaders and school committees before grants are made. During the period of the grant, PBF's Country Manager generally oversees construction, and controls and disburses funds. In a few cases, the Country Director oversees disbursements through a local representative of grantees. During the grant period PBF receives progress photos, and after completion receives photos evidencing the successful completion of the grant project. Regarding the school in the Philippines that receives grants from PBF, the Apu Palaunguang Cultural Center School (APCCS), APC Educational Center is a registered non-stock, non-profit corporation under the laws of the Republic of the Philippines, and is formally recognized by the Philippine Department of Education as an Indigenous Peoples Education (IPEd) school. PBF regularly receives and reviews detailed reports from the school. A PBF board member closely monitors the APC schools activities and its use of PBF's grant fund. For all grants, PBF board members review progress reports and reports after completion. After grants are completed, PBf request the return of unspent funds, if any.

Accounts and Activities Outside the United States

		Offices	Employees	Total
Region	East Asia and the Pacific	0	1	329,810
Activities	Grantmaking			
Services	PBF activities in the region are in two programs, the APC School in the Philippines, and the Build a School in Burma program (in Thailand in Myanmar). The APC School is an ongoing grant for operations of a public school, a nonprofit public school that educates children in remote area of the Philppines, operating under the auspices of the Catholic church. The Build a School in Burma program primarily builds classroom buildings for schools for Myanmar, and in villages in the border area with Thailand. The schools in Thailand, which are called "Learning Centers", primarily provide education for children of migrant workers and refugees.			
Region	South Asia	0	0	369,689
Activities	Grantmaking			
Services	The Build a School in India (BSI) primary makes grants. BSI's commitment extends beyond traditional school systems, which often face challenges such as under-resourced classrooms, outdated curricula, and lack of support services. We partner with schools and social service organizations that provide a comprehensive education, including both academic learning and life-skills development. With BSI's help, these institutions are able to deliver an education that offers students not just knowledge, but the tools to thrive in a competitive world. At present, BSI supports over 4,500 students across different entities. These include primary and secondary schools, community-based learning programs, vocational training centers, and income-generation initiatives for women.			
	Total:	**0**	**1**	**699,499**

Grants To Organization Outside US

		Cash Grant	Non-Cash Assistance
Region	East Asia and the Pacific	98,250	0
Grant	Apu Palamguwan Cultural Education Center - Philippines. (APC). This grant partially funded ongoing operation of an accredited school that for more than twenty years has provided primary education, and has recently added secondary education, to children and youth in indigenous communities in the southern region of the Philippines. The school utilizes community resources and incorporates awareness of local issues into various learning experiences. The mission of APC is to provide an integrated, holistic, and culturebased education for indigenous children and youth. This is achieved by promoting anddeepening the children's understanding of their unique culture, while providing knowledge and skills that enable them to confidently relate with mainstream Philippine society. This involves instruction in four languages, including English.		
Cash Disbursement	Wires to grantees bank account		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	21,310	0
Grant	Anankdakshan Learning Center, India, a grant for operating expenses. Anandakshan Learning Space (ALLS) is a grammar school in India founded in 2014 by a group of middle-class families with the goal of providing a high-quality education with a non-traditional teaching philosophy to their children. BSI proposed and ALSS agreed to expand and adjust the enrollment at the school so that at least 25% of the students will be from underserved and less advantaged families. BSI's grant subsidizes the cost of enrolling students who are not able to pay the normal fees. The school currently has an enrollment of close to 200 students.		
Cash Disbursement	Wire to grantees account at State Bank of India (SBI)		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	5,361	0
Grant	Cochlea Pune Hearing & Speech, India, a grant for operating costs. The organization helps children with severe hearing impairment. Cochlea Pune arranges for children born deaf (4 out of1,000 babies are born deaf) to be surgically fitted with a device wired into their brain, whereby the brain can "learn" what sounds mean. The grant was for the teaching of children (0-6 years old) who have the device need to have their brain trained to learn sounds that allow the child's brain to convert the signal so the child can understand the sounds as words and learn to speak understandably. Cochlea Pune provides a special and intensive training program for the child and a parent who are both trained and educated as partners over a 4-year period. The training program is full-time, all day for 5-days each week with a very high ratio of teachers to child-parent from one teacher to one child-parent up to one teacher for four student-parent participants.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	67,957	0
Grant	Holistic Education Mission, India, (HEM) a grant for part of operating costs. HEM is a school that mainly serves the needs of 200-225 poor and orphan children, youth, women and the rural poor. HEM mainly works with the tribal		

	"Dang" people spread around Dang, Valsad, Navsari, and Silvassa regions. Multiple tribes such as the Warli, Kunbi, and the Bhil call this region home, and are together knowns as Dangi's or Kukna's. These people are largely dependent on farming for their livelihood, now that the forests they depended on for their sustenance have disappeared. These are historically neglected people with high levels of illiteracy and limited outside help. Grant funds were used for the school's operations, including teacher salaries and classroom equipment including desks, books, whiteboards, etc.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	10,527	0
Grant	KIRAN EDUCATIONAL TRUST (KET) and THE FOUNDATION ACADEMY SCHOOL (TFA), India, a grant to pay a significant portion of the budget for operations - for teacher and staff salaries, plus other operating expenses. It is for one-year and may be extended year-by-year per reporting about the existing school and progress towards an expansion of the school (which will be in a different location from the existing school.) KET is a nonprofit, non-government, social service society. It was founded in 2018 with the collective efforts of a few committed citizens with a view to provide services in Purba Medinipur District, West Bengal. A primary service has been to provide a quality education to children. It gives priority to underserved children and women's empowerment through job opportunities and promotion of education and expansion of skills for job opportunities. TFA is a school developed by KET.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.	0		
Valuation			
Region	South Asia	87,492	0
Grant	Mata Balak Utkarsha Pratishthan (MBUP), India, a grant for operating costs and fund development. MBUP is a multi-social service organization serving a large rural area and is driven by the goal of services for the empowerment of rural women and their children. Utkarsh Vidyalaya, the largest program of MBUP, is a school serving approximately 1,800 students from pre-KG through high school. There is also a vocational training program for young adults and older students to learn income providing skills.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	45,287	0
Grant	Sondara Gurukulam Education Center, India, a grant for operating costs and education equipment and supplies. Sondara Gurukulam is primarily a residential school serving 200-250 students from KG through high school. A few students are from local villages. The already low fee structure is totally waived for non-residential students, although their families may contribute edible agricultural products that are used for meal-making. Grants are provided for a range of needs that were successfully met, including equipment, supplies, and development of new curriculums.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	18,490	0
Grant	Spandan School for Mentally Challenged, a grant for part of operating expenses. Spandan School for Mentally Challenged was incorporated in 1975 by The Banyan City Jaycees Education Trust, as part of an effort to make		

	individuals with intellectual disability (IID) an able part of society. What started as a small institution with 12 children has now grown, in 48 years, into an integrated facility covering the needs of approximately 200 individuals with Cerebral Palsy, Downs Syndrome, Autism, Intellectual Disability and many more. The aim is to provide an education system combined with various therapies such as speech & communication, physiotherapy, occupational therapy and sensory integration therapy to all individuals that are enrolled within the institution from time to time. Spandan also strives to makes adult individuals groomed and self-reliant to be able to find jobs and earn a livelihood in local industrial settings		
Cash Disbursement	Wire to bank account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	6,602	0
Grant	Srotoshwini Trust, India, a grant for part of operating costs of Pashwala school. The primary costs are the salaries for teachers and staff. Other allied educational development activity expenses include the purchase of teaching materials and equipment (for teachers and children), supplies for special events and transportation for field trips. Srotoshwini Trust is a nonprofit, social service organization founded in 2010 by a group of individuals with a view to provide a quality education to the underprivileged children of the local society. It gives priority to underprivileged children's holistic education and women's empowerment through job opportunities and promotion of education. Srotoshwini Trust's Pathshala program is a residential, informal school located in Vadodara, Gujarat. This school is dedicated to providing a quality education in Gujarati language for underprivileged children. Currently, approximately 100 children participate.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	South Asia	32,970	0
Grant	Unnati Institute, India, a grant for part of operating expenses. BSI's Agreement with Unnati is to support activities to work with children to improve their abilities to access to a quality education in a formal, school educational program. The children are from the age groups of 6-9, 10-14 and from 15 years onward. The children are mostly from tribal groups and often do not speak the state language of Marathi, which is used in schools. The activities include working with children to develop reading skills, nurture reading habits, improve literacy and vocabulary knowledge, learn writing in English and Marathi, provide libraries with books in schools and in the community. Unnati will also work with government systems at village, block, district, state and national level to provide support in developing programmes for strengthening structures and systems in the areas of quality education in a safe and exploitation-free environment.		
Cash Disbursement	Wire to grantees account at State Bank of India		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	9,712	0
Grant	Ar Yong Oo Learning Center, a grant for a new school building, for a school that educates mostly Burmese migrant and refugee children. A badly needed new building was completed, and provides a safe learning environment for 150 children in Myanmar. The new school building eliminates risks posed by termite-damaged columns, cracked flooring, and water leakage. Students and teachers have a structurally sound and hazard-free classroom space. With a properly constructed facility that prevents rainwater intrusion, lessons no longerneed to		

	stop during rainfall. This ensures consistent teaching and improved learning outcomes for the two grade groups and Kaw Saw Naw students. The removal of damaged flooring and infestation-prone areas will reduce exposure to harmful insects and unsafe conditions, creating a healthier environment for all students.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	29,339	0
Grant	DKN School, grant for new building and renovations to existing. This school in Burma has been operating for over 15 years. The existing wooden school building, measuring 60 by 25 feet, currently accommodates a large number of students without any internal classroom partitions. For the current academic year, a total of 156 students from nursery through Grade 8 are attending the school. The teaching staff consists of 11 trained educators serving under a regional faith-based education ministry, all of whom relocated to the village from a major delta region in the country. Because of the central village's critical, highly accessible location relative to other settlements, it naturally serves as an educational hub.The local ethnic education department plans to upgrade the facility into a formal middle school, provided that adequate school infrastructure can be secured. This grant provided new buildings and renovated existing buildings, to provide a safe learning environment for students.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	19,270	0
Grant	Karen State, Burma Primary School, this grant funded the construction and furnishing of a new primary educational facility serving approximately 100 rural students (Nursery to Grade 6). Due to regional instability, a high number of displaced families rely on the local center. Prior to the project, severe termite infestation had structural columns in a dangerous, irrreparable state, forcing students into makeshift auxiliary spaces built without proper flooring or walls, relying instead on temporary plastic sheeting for protection. The grant successfully mitigated these safety risks by constructing a new 144-square-meter, three-classroom school building. The finished structure features a brick foundation, stable concrete floors, metal hollow columns, weather-resistant ceilings, and secure brick and concrete board classroom partitions. The project also completely furnished the new learning spaces with 40 durable student desk sets, 3 teacher desk sets, and 3 instructional whiteboards.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	11,855	0
Grant	Refugee Camp high school, a grant that successfully upgraded critical educational furniture and sanitation infrastructure at a high school in Tak Province, Thailand, directly benefiting 520 students (Grades 1 to 12). Escalating regional instability and forced displacement had caused an influx of new families into the camp, resulting in a severe strain on educational infrastructure. Prior to the project, students used deteriorated bamboo furniture that required constant repair, and the school's limited latrines were structurally compromised and non-functional, creating major health and retention risks for secondary students. The grant fully resolved these facility shortages. It supplied and installed 135 durable, integrated student desk and bench sets (serving 270 middle and high school students), 10 teacher desk and chair sets, and 10 large instructional whiteboards. Additionally, the project constructed a new four-room		

	gender-segregated latrine block.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	9,167	0
Grant	Migrant Learning Center sanitation and facilities upgrades, this grant successfully upgraded critical facilities at an established learning center serving approximately 50 Myanmar migrant children in Chonburi Province, Thailand. Prior to the project, the center's ten-year-old facilities were severely deteriorated; an overflowing latrine located adjacent to the kitchen created an unhygienic environment, hazardous odors, and major food safety concerns during the rainy season. Furthermore, a severe shortage of proper classroom furniture forced young students to sit on the floor during lessons and meal times. The grant fully resolved these health and environmental issues by constructing a new, separate two-room latrine block with an engineered drainage system at the rear of the campus. It also funded the construction of a spacious, standalone 28-square-meter kitchen facility to ensure safe, hygienic food preparation, and provided 20 durable student desk and chair sets,		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	15,580	0
Grant	Sagaing Burma nunnery preschools disaster assistance, this grant funded emergency earthquake recovery and educational reconstruction across five vulnerable monastic nunnery schools in a disaster-affected region of Myanmar. Following a catastrophic earthquake that entirely collapsed existing reinforced concrete facilities, this project restored safe, secure housing and classroom spaces for highly vulnerable student populations, including internally displaced children from neighboring conflict zones. For the primary site, the project financed the construction of an 18-foot by 24-foot, two-story wooden and brick facility built on a salvaged foundation, directly benefiting approximately 58 young students. For four additional impacted partner schools, the grant funded the construction of small, durable lightweight steel-structure residential shelters. This initiative successfully restored immediate access to compulsory basic education and provided safe, climate-protected sanctuaries.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	16,386	0
Grant	Sagaing Burma orphanage and ECCD building, a grant that successfully financed the reconstruction of a permanent school building at an residential monastic orphanage and Early Childhood Care & Development (ECCD) center. Severe seismic activity had completely leveled the institution's primary brick facility, leaving 81 vulnerable primary students (Kindergarten through Grade 6) to study in an unsafe, open-air pavilion exposed to rain, wind, and low temperatures. The grant successfully restored a secure learning environment by constructing a new, one-story lightweight steel structure measuring 70 feet by 30 feet. Built on a durable brick foundation and plinth, the finished facility features three weather-protected classrooms, a six-foot wide front corridor, and an integrated administrative office space. The completed structure is designed for multi-purpose utility, serving as stable, daylight classrooms and as an evening shelter for the residential orphans.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			

Region	East Asia and the Pacific	44,514	0
Grant	Special Education facility, a grant successfully funded the relocation and comprehensive construction of a specialized educational facility serving approximately 50 Myanmar migrant children with severe physical and cognitive disabilities (including Autism, ADHD, Down Syndrome, and Cerebral Palsy). The new structure utilizes a flexible, weather-resistant steel-and-frame build on elevated concrete footing columns to prevent seasonal water accumulation. The layout delivers two specialized classrooms, a multi-purpose assembly hall, an administrative store room, an integrated water supply system, and a custom two-room accessible latrine block. The facility was fully furnished with specialized classroom furniture and features a newly cleared, sand-filled accessible outdoor therapeutic playground. Project oversight, local monitoring, and legal protection were coordinated alongside registered border education committees and foundational welfare groups.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	27,325	0
Grant	Migrant Learning Center, Tak Province Thailand, this grant successfully funded the relocation and construction of a semi-permanent educational facility serving approximately 200 displaced Myanmar migrant students (Nursery to Grade 9). Political instability in the region had caused an influx of families to the border area, doubling enrollment and leaving the previous facility overcrowded. Furthermore, the old site was situated on low-lying ground and suffered severe, chronic flooding that repeatedly halted classes and destroyed resources. To secure an uninterrupted education, the school was successfully moved to a higher-ground, flood-free plot. The grant fully delivered a new 280-square-meter steel-frame structure partitioned into 5 ventilated classrooms with concrete flooring. It also completed a new 4-room gender-segregated latrine block and fully equipped the space with 40 student desk sets, 5 teacher desk sets, and essential learning supplies.		
Cash Disbursement	Wire to PBF Country Director who disbursed funds		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	6,822	0
Grant	Chedi Kho Migrant Learning Center sanitation, this grant funded an urgent sanitation infrastructure and health restoration project. This learning center is near Mae Sot, Tak Province, Thailand, along the Myanmar border. The center provides basic education, medical referrals, and nutrition programs to 180 vulnerable children (grades 1-6). The previous system had been damaged by flooding and had become unsafe. The completed project financed the total demolition of the failed infrastructure and the construction of a new, durable five-room sanitation block. To optimize resources, the new latrines were built on the existing footprint with upgraded, deep-pit septic tanks. Two rooms were equipped with specialized shower fixtures to serve the orphaned children residing in the onsite dormitory. Supported by local volunteer labor from the migrant community for demolition and site clearance, the project successfully delivered a safe, dignified, and hygienic learning environment.		
Cash Disbursement	Wire to PBF Country director, disbursements by school representative		
Desc. of Non-Cash Asst.			
Valuation			
Region	East Asia and the Pacific	8,000	0
Grant	Preschool in Myitkyina, Burma, this grant funded construction of a new building		

	for a Preschool (Early Childhood Care and Development - ECCD) project in Myitkyina. The completed project provided a brand-new, safe educational facility dedicated to early childhood education for regional children and families displaced by war. Expenditures were made by local school representative fore materials, labor and logistics. This project was a collaboration with New Life Villages, which PBF has worked with on previous projects. Receipts, operational expense logs, and photographic documentation verify proper use of funds and full project completion.
Cash Disbursement	Wire PBF Country director, disbursed by grantree's local rep
Desc. of Non-Cash Asst.	
Valuation	

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
PARTNERS FOR BETTER FUTURES	82-2274818

Form 990, Part V, Line 3b - Short term investment accounts earned 3,962. Included in Column A, revenue, and in Column D: Revenue excluded from tax under sections 512. 513 or 514.

Form 990, Part VI, Section A, Line 9 - Daniel Kipp, Treasurer, 421 Hadley Ct, Lincoln CA 95648; Joyce McKinney, Board Member, 1801 Wedemeyer St. Unit 524, San Francisco CA 94129; Robert Cornwell, Vice President, 31 Fair Oaks St. San Francisco CA; Mark Kirchen, Secretary, 3402 Punta Alla Unit B, Laguna Woods CA 92637

Form 990, Part VI, Section B, Line 11b - The Treasurer prepares a draft version of the 990 form and posts to the "Slack" system, with a notification to all board members, for their review. This includes board members who manage the three programs - so particular attention to the information about their respective programs, including grants. After the review process, the Treasurer then submits the report to the IRS (and also prepares and submits the report for the State of California.) The Treasurer then posts the final reports to the Slack system, and uploads it the the PBF website.

Form 990, Part VI, Section C, Line 19 - Documents including 990 Forms and 1023 filings are made available on the organization's website www.partnersforbetterfutures.org. Websites for the 2 largest programs also linked back to the PBF website, making these documents available to interested parties. The program websites are www.buildachoolinindia.org, and www.buildaschoolinburma.org.

Form 990, Part XI, Line 9 - Rounding difference

Activity Or Mission Description

Description

There are three programs within PBF: Build a School in Burma (BSB), Build a School in India (BSI), and APC School - Philippines (APC). Prior to the PBF's founding these programs had each operated for several years through "fiscal sponsors." In 2018 these operations joined together in a shared purpose, to help produce better futures for under-served people around the world.

Mission Description

Description

made grants for new buildings for several schools, and made grants for projects including water and sanitation systems, and solar lighting systems. BSI made grants to support education for underserved children in India. APC made grants to the APC School in the Philippines.