

**CHAR500
Online**For new annual filings,
and amendments**Annual Filing for Charitable Organizations**New York State Office of the Attorney General
Charities Bureau - Registration Section
28 Liberty Street
New York, NY 10005
charitiesnys.com**Open to Public
Inspection**

Filing Type:

 New Filing AmendmentFiling Year: 2023**General Information**

Current Organization Name: Access Justice Brooklyn, Inc. Updated Name: N/A

NY Registration Number: 05-20-67 Registration Category: DUAL

Organization Type: Corporation EIN: 113155182

Current Fiscal Year End: 12/31 Updated Fiscal Year End: N/A

Organization Email: heidi@accessjusticebk.org Organization's Phone: 718-624-5446

Tax Exempt Status: 501(c)(3) Website: www.accessjusticebrooklyn.org

Organization Address

Mailing Address	Principal Address	NY State Address
44 COURT STREET, SUITE 1206 BROOKLYN NY 11201 UNITED STATES	44 COURT STREET, SUITE 1206 BROOKLYN NY 11201 UNITED STATES	NA

Primary Contact Information

First Name: Heidi Last Name: Henderson Title: President & CEO

Phone: 718-624-5446 Email: heidi@accessjusticebk.org

Organization Type

Type of IRS document filed with IRS: IRS990 Organization Type: Public

Third Party Preparer Information

First Name: Jennifer Last Name: Coates Title: Partner

Firm Name: Lutz and Carr, CPAs LLP Phone: 212-697-2299 Email: jcoates@lutzandcarr.com

Third Party Address

Street: 551 Fifth Avenue, Suite 400

City: New York State: NY

Zip: 10176 Country: United States

Registration Category

1. Does the organization conduct activity in New York State other than soliciting? This may include, but is **not limited to**, maintaining an office, having employees or staff, or running a program.
 Yes No
2. Does the organization have assets in New York State?
 Yes No
3. Is the organization incorporated or formed in New York State?
 Yes No
4. Has the organization received more than \$25,000 in total contributions from New York State residents, foundations, corporations or government agencies or other entities in the period covered by this filing?
 Yes No
5. Does the organization plan to receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, government agencies or other entities?
 Yes No
6. Does the organization use a professional fundraiser or fundraising counsel?
 Yes No

Based on your responses to the above questions, this organization's registration category remains as DUAL

Contribution Information

1. Did the organization solicit or receive contributions during the fiscal year in New York State?
 Yes No
3. Choose the total contributions in New York State this fiscal year: \$1,000,000-\$4,999,999

Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?
 Yes No N/A
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?
 Yes No N/A
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?
 Yes No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS IRS990 Organization's total revenue: 2,155,217
 Organization's total contributions: 2,073,412 Organization's total assets: N/A
 Organization's net assets: 1,581,428 Organization's total revenue and contributions: N/A
 Organization's total liabilities: N/A Organization's total assets/worth: N/A
 Organization's total income: N/A

For this filing year, does your organization plan to complete any of the following with the New York State Charities Bureau?

Closing Withdrawing Dissolving None

Is this your final filing with New York State? Yes No N/A

Filing Information

Did your organization use a professional fundraiser or fundraising counsel for fundraising activity in New York State?

Yes No

General Information	Description of Services	Description of Compensation
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Reg Number: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Registration ID: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Did the organization receive government grants during this fiscal year?

Yes No

Government Grant Agency	Grant Amount
NEW YORK STATE UNIFIED COURT SYSTEM (JCLS)	\$518,136.00
IOLA FUND OF THE STATE OF NEW YORK	\$278,518.00
NYS OFFICE OF THE ATTORNEY GENERAL (HOPP)	\$270,032.00
CENTER FOR NEW YORK CITY NEIGHBORHOODS (CNYCN)	\$118,125.00
	To be continued in Appendix page 2

Documents

Attached organization's required documents:


- IRS document
- Certified Public Accountant's Audit Report
- Certified Public Accountant's Review Report
- Complete Certificate of Amendment or other document amending the name
- Other documents

Signatures

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


Role	First Name	Last Name	Email
President	Heidi	Henderson	heidi@accessjusticebk.org
Treasurer	Lisa	Braun	lisa.j.braun@pwc.com

Signature of
President

Signed by:

02FDB66B4B4243F...

Date: 11/7/2024

Signature of
Treasurer

Signed by:

3E30034C0533430...

Date: 11/8/2024

ACCESS JUSTICE BROOKLYN, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022



LUTZ AND GARR

CERTIFIED PUBLIC ACCOUNTANTS, LLP

551 FIFTH AVENUE - SUITE 400, NEW YORK, NY 10176

212-697-2299 FAX: 212-949-1768

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Access Justice Brooklyn, Inc.

Opinion

We have audited the accompanying financial statements of Access Justice Brooklyn, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Access Justice Brooklyn, Inc. as of December 31, 2023, and the changes in its assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Access Justice Brooklyn, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Period Financial Statements

The financial statements of Access Justice Brooklyn, Inc. as of December 31, 2022 were audited by other auditors whose report dated November 10, 2023 expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Access Justice Brooklyn, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Access Justice Brooklyn, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Access Justice Brooklyn, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

New York, New York
October 8, 2024

ACCESS JUSTICE BROOKLYN, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Assets		
Cash and cash equivalents	\$ 339,781	\$ 451,181
New York State funding receivable	329,458	265,663
Contributions receivable	138,023	168,997
Prepaid expenses and other assets	39,647	31,565
Investments	832,867	800,111
Security deposit	31,412	31,412
Operating lease right of use asset	180,485	369,853
Property and equipment, net of accumulated depreciation	<u>61,090</u>	<u>87,957</u>
Total Assets	<u><u>\$1,952,763</u></u>	<u><u>\$2,206,739</u></u>
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 52,816	\$ 70,815
Refundable advances	130,203	90,000
Operating lease liability	188,316	380,542
Total Liabilities	<u>371,335</u>	<u>541,357</u>
Net Assets		
Without donor restrictions	1,296,797	1,497,495
With donor restrictions	<u>284,631</u>	<u>167,887</u>
Total Net Assets	<u>1,581,428</u>	<u>1,665,382</u>
Total Liabilities and Net Assets	<u><u>\$1,952,763</u></u>	<u><u>\$2,206,739</u></u>

See notes to financial statements.

ACCESS JUSTICE BROOKLYN, INC.

STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support						
Public Support:						
New York State funding	\$ 1,263,133	\$ -	\$1,263,133	\$ 1,059,437	\$ -	\$1,059,437
Contributions and grants	284,576	245,465	530,041	203,213	10,000	213,213
Donated services	2,912,964	-	2,912,964	2,541,040	-	2,541,040
Special events, net of direct costs of \$148,795 and \$171,470, respectively	280,238	-	280,238	358,371	-	358,371
Investment income (loss)	78,063	5,462	83,525	(121,743)	(6,963)	(128,706)
Other income	6,281	-	6,281	-	-	-
Net assets released from restrictions	134,183	(134,183)	-	134,650	(134,650)	-
Total Revenue and Support	4,959,438	116,744	5,076,182	4,174,968	(131,613)	4,043,355
Expenses						
Program	4,486,289	-	4,486,289	3,941,912	-	3,941,912
General and administrative	139,570	-	139,570	160,611	-	160,611
Fundraising	534,277	-	534,277	501,908	-	501,908
Total Expenses	5,160,136	-	5,160,136	4,604,431	-	4,604,431
Increase (decrease) in net assets	(200,698)	116,744	(83,954)	(429,463)	(131,613)	(561,076)
Net assets, beginning of year	1,497,495	167,887	1,665,382	1,926,958	299,500	2,226,458
Net Assets, End of Year	\$ 1,296,797	\$ 284,631	\$1,581,428	\$ 1,497,495	\$ 167,887	\$1,665,382

See notes to financial statements.

ACCESS JUSTICE BROOKLYN, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023				2022			
	Program Services	General and Administrative	Fundraising	Total Expenses	Program Services	General and Administrative	Fundraising	Total Expenses
Payroll and payroll taxes	\$1,043,450	\$ 89,439	\$ 357,754	\$1,490,643	\$ 872,643	\$ 104,196	\$ 325,613	\$1,302,452
Employee benefits	102,258	8,766	35,060	146,084	88,002	10,508	32,835	131,345
Legal services (Note 10)	2,912,964	-	-	2,912,964	2,541,040	-	-	2,541,040
Christopher Slattery Award	1,000	-	-	1,000	1,000	-	-	1,000
Occupancy	151,261	12,965	51,861	216,087	141,102	16,846	52,643	210,591
Program expenses	14,018	-	-	14,018	50,636	-	-	50,636
Information technology	37,133	3,183	12,732	53,048	38,488	4,596	14,361	57,445
Office expense	36,364	3,117	12,467	51,948	44,359	5,330	16,662	66,351
Professional fees	140,418	12,035	48,144	200,597	96,194	11,487	35,894	143,575
Telephone	8,510	729	2,917	12,156	7,931	947	2,960	11,838
Recruitment and recognition	4,286	367	1,470	6,123	11,431	1,365	4,266	17,062
Insurance	6,992	599	2,397	9,988	6,556	783	2,447	9,786
Repairs and maintenance	3,074	264	1,054	4,392	3,921	468	1,463	5,852
Bad debt expense	-	6,000	-	6,000	4,400	-	-	4,400
Depreciation	24,561	2,106	8,421	35,088	34,209	4,085	12,764	51,058
Total Expenses	<u>\$4,486,289</u>	<u>\$ 139,570</u>	<u>\$ 534,277</u>	<u>\$5,160,136</u>	<u>\$3,941,912</u>	<u>\$ 160,611</u>	<u>\$ 501,908</u>	<u>\$4,604,431</u>

See notes to financial statements.

ACCESS JUSTICE BROOKLYN, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities		
Decrease in net assets	\$ (83,954)	\$(561,076)
Adjustments to reconcile decrease in net assets to net cash used by operating activities:		
Net realized and unrealized (gain) loss on investments	(67,296)	137,583
Depreciation	35,088	51,058
Non-cash lease expense	189,368	182,043
Bad debt expense	6,000	4,400
(Increase) decrease in:		
New York State funding receivable	(63,795)	(70,669)
Contributions receivable	24,974	24,103
Prepaid expenses and other assets	(8,082)	(4,893)
Increase (decrease) in:		
Accounts payable and accrued expenses	(17,999)	29,413
Refundable advances	40,203	63,967
Operating lease liability	<u>(192,226)</u>	<u>(178,963)</u>
Net Cash Used By Operating Activities	<u>(137,719)</u>	<u>(323,034)</u>
 Cash Flows From Investing Activities		
Purchase of investments	(499,087)	(565,690)
Proceeds from sale of investments	533,627	622,358
Purchase of property and equipment	<u>(8,221)</u>	<u>(15,648)</u>
Net Cash Provided By Investing Activities	<u>26,319</u>	<u>41,020</u>
 Net decrease in cash and cash equivalents	(111,400)	(282,014)
Cash and cash equivalents, beginning of year	<u>451,181</u>	<u>733,195</u>
 Cash and Cash Equivalents, End of Year	 <u><u>\$339,781</u></u>	 <u><u>\$ 451,181</u></u>
 Supplemental Disclosure		
Operating lease right-of-use asset obtained in exchange for lease liability	 <u><u>\$ -</u></u>	 <u><u>\$ 551,896</u></u>

See notes to financial statements.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 1 - Organization and Nature of Activities

Access Justice Brooklyn, Inc. ("Access Justice Brooklyn") was incorporated under the laws of the State of New York. The Internal Revenue Service has determined that Access Justice Brooklyn is exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code.

Every day in Brooklyn, people with low incomes, especially in marginalized communities, face legal challenges alone. While the borough has a strong network of legal and social service organizations, there is a persistent gap between legal resources available and the need for support.

Access Justice Brooklyn partners with compassionate pro bono attorneys to provide high-quality, civil legal services that help ensure equal access to the legal system. Founded in 1990 as the Brooklyn Bar Association Volunteer Lawyers Project, Access Justice Brooklyn is an independent nonprofit organization that offers free legal advice and representation to people who cannot afford it. Through direct services, education, and outreach, the organization supports individuals in the borough while simultaneously dismantling systemic barriers to justice.

The Access Justice Brooklyn approach prioritizes the most basic, essential elements and experiences of human life, including housing, family stability, and subsistence income. In all of its programs, Access Justice Brooklyn works collaboratively to discover unmet needs among self-represented individuals to ensure an equitable administration of justice and to lessen the pressure on limited judicial resources. The proven pro bono model, recruit, train, supervise, and support, also provides flexibility to address new legal issues as they emerge.

No one should be denied access to justice due to income, disability, or identity, yet barriers to representation and affordable support complicate an already unbalanced system. Access Justice Brooklyn believes that broad, sustainable systemic change requires a holistic approach. Everyone, whether an attorney or not, has a role to play in expanding access to justice.

Note 2 - Summary of Significant Accounting Policies

a - Basis of presentation

The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 2 - Summary of Significant Accounting Policies (continued)

a - Basis of Presentation (continued)

Net assets, revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Without Donor Restrictions

Net assets without donor restrictions are available for use at the discretion of the Board of Directors and/or management for general operating purposes. The Board may designate a portion of these net assets for a specific purpose which makes them unavailable for use at management's discretion. At December 31, 2023 and 2022, there were no net assets with Board designations.

With Donor Restrictions

Net assets with donor restrictions result from contributions and other inflows of assets subject to donor-imposed restrictions that either expire by the passage of time or can be fulfilled and removed by the actions pursuant to the restrictions. When a donor restriction expires, that is, when a time restriction ends or purpose restriction is accomplished, the donor-restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

b - Use of Estimates

The preparation of financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

c - Cash and Cash Equivalents

Access Justice Brooklyn considers all highly liquid investments with original maturities of three months or less when purchased to be cash equivalents.

Access Justice Brooklyn maintains cash in multiple bank accounts which, at times, may exceed federally insured limits. As of December 31, 2023 and 2022, cash and cash equivalents with one financial institution exceeded Federal Deposit Insurance Corporation limits of \$250,000 per institution. As of December 31, 2023 and 2022, the total uninsured cash balance was approximately \$76,000 and \$88,000, respectively. Access Justice Brooklyn has not experienced any losses in such accounts.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 2 - Summary of Significant Accounting Policies (continued)

d - Contributions and Contributions Receivable

Contributions are recognized when a donor makes a promise to give that is, in substance, unconditional. Promises to give are considered conditional if they contain (1) a measurable, performance-related or other barrier and (2) a right of return of assets transferred or a release of a promisor's obligation to transfer assets in the future. Conditional promises to give are not recognized until the conditions upon which they depend have been met.

Access Justice Brooklyn reports unconditional gifts of cash and other assets as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated cash or other assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. However, the receipt of any contributions with donor restrictions whose restrictions expire or are otherwise satisfied within the period of receipt are reported as increases in net assets without donor restrictions in the statement of activities.

Contributions received from members of Access Justice Brooklyn's Board of Directors totaled approximately \$119,000 and \$113,000 for the years ended December 31, 2023 and 2022, respectively. One donor accounted for approximately 25% of total contributions and grants for the year ended December 31, 2023.

Contributions receivable expected to be collected within one year are recorded at net realizable value. Contributions receivable expected to be collected in future years are recorded at the present value of their estimated future cash flows discounted to fair value using an appropriate interest rate applicable to the years in which the promises are received. Amortization of the discount on long-term contributions receivable is included in contribution revenue.

Access Justice Brooklyn uses the allowance method to determine uncollectible contributions receivable. The allowance, when necessary, is based on prior years' experience and management's analysis of specific promises made.

e - Investments and Fair Value Measurements

Investments are reported at their fair values in the statements of financial position. Investment income, including realized and unrealized gains and losses on investments, is reflected in the statement of activities as increases and decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Dividends are recorded on the ex-dividend date and interest income is accrued as earned.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 2 - Summary of Significant Accounting Policies (continued)

e - Investments and Fair Value Measurements (continued)

Access Justice Brooklyn follows the accounting standards for fair value measurement and disclosures for financial assets and liabilities which clarify the definition of fair value, prescribe methods for measuring fair value, establish a fair value hierarchy based on the inputs used to measure fair value and expand disclosure about the use of fair value measurements. Fair value measurements are categorized into three levels as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, and inputs that are observable for the assets or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following is a description of the valuation methodologies used for assets measured at fair value:

Common Stocks: Valued at the unadjusted closing price reported on the active market on which the individual securities are trades.

Fixed Income: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by Access Justice Brooklyn are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by Access Justice Brooklyn are deemed to be actively traded.

f - Property and Equipment

Property and equipment are stated at cost. Depreciation is recorded using the straight-line method over the estimated useful lives of the related assets. Renewals and betterments that materially extend the life of the assets are capitalized.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 2 - Summary of Significant Accounting Policies (continued)

g - Operating Lease Right-of-Use Asset and Operating Lease Liability

For leases with an initial term greater than twelve months, Access Justice Brooklyn's lease liability is initially recorded at the present value of the unpaid lease payments at the lease commencement date. Access Justice Brooklyn's operating lease right-of-use asset is initially recorded at the carrying amount of the lease liability adjusted for initial direct costs, prepayments and lease incentives, if any. Lease cost is recognized on a straight-line basis over the lease term.

h - Refundable Advances

Access Justice Brooklyn receives funding from multiple state assistance programs that supplement its traditional funding sources. These grants specify certain conditions to be met. Accordingly, Access Justice Brooklyn recognizes these contributions when the conditions are fulfilled. Amounts received prior to the conditions being met are recorded as refundable advances on the accompanying statement of financial position.

i - In-Kind Contributions

In-kind contributions for services or the use of equipment, materials or facilities at less than fair value are recorded at their fair value in accordance with U.S. GAAP, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Access Justice Brooklyn. In-kind contributed goods and materials are recorded at their fair value.

j - Functional Expenses

Expenses directly attributable to specific functions of Access Justice Brooklyn are reported as expense of those functional areas. The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include rent, maintenance, depreciation, telephone and office expenses, which are allocated on the basis of office space utilization estimates, information technology based on the beneficiaries of such costs, as well as salaries, payroll taxes and employee benefits, which are allocated on the basis of estimates of time and effort.

k - Subsequent Events

Access Justice Brooklyn has evaluated subsequent events through October 8, 2024, the date that the financial statements are considered available to be issued.

l - Prior Year Information

For comparability, certain 2022 amounts have been reclassified, where appropriate, to conform to the financial statement presentation used in 2023.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 3 - Information Regarding Liquidity and Availability

Access Justice Brooklyn's assets as of December 31 available to meet cash needs for general expenditures within one year are as follows:

	<u>2023</u>	<u>2022</u>
Financial Assets at Year End:		
Cash and cash equivalents	\$ 339,781	\$ 451,181
New York State funding receivable	329,458	265,663
Contributions receivable	138,023	168,997
Investments	<u>832,867</u>	<u>800,111</u>
Total Financial Assets	1,640,129	1,685,952
Less: Amounts not Available to be Used within One Year:		
Restricted by donors in perpetuity	(28,652)	(23,772)
Restricted by donors with purpose/time restrictions	(255,979)	(144,115)
Plus: Net assets with donor restrictions expected to be met in less than one year	<u>183,509</u>	<u>144,115</u>
Financial Assets Available to Meet General Expenditure within One Year	<u>\$1,539,007</u>	<u>\$1,662,180</u>

Access Justice Brooklyn structures its financial assets to be available as its general expenditures, liabilities and other obligations become due. As part of its liquidity management, Access Justice Brooklyn operates within a board approved budget and relies on contributions, grants and donated services to fund its operations and program activities.

Note 4 - Contributions Receivable

Contributions receivable consist of the following at December 31, 2023:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Due within one year	\$42,567	\$ 55,000	\$ 97,567
Due in one to five years	-	<u>45,000</u>	<u>45,000</u>
	<u>42,567</u>	100,000	142,567
Less: Discount to present value	-	<u>(4,544)</u>	<u>(4,544)</u>
	<u>\$42,567</u>	<u>\$ 95,456</u>	<u>\$138,023</u>

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 4 - Contributions Receivable (continued)

Contributions receivable at December 31, 2022 are without donor restrictions and due within one year.

Contributions receivable due after one year are discounted to net present value using a discount rate of 4.3%. Uncollectible contributions are expected to be insignificant.

As of December 31, 2023, approximately 65% of contributions receivable are due from one donor.

Note 5 - Investments

Investments consist of the following at December 31:

	<u>2023</u>			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Common stocks	\$399,328	\$399,328	\$ -	\$ -
Fixed income	372,508	-	372,508	-
Mutual funds - fixed income	<u>61,031</u>	<u>61,031</u>	<u>-</u>	<u>-</u>
	<u>\$832,867</u>	<u>\$460,359</u>	<u>\$372,508</u>	<u>\$ -</u>
	<u>2022</u>			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Common stocks	\$482,709	\$482,709	\$ -	\$ -
Fixed income	228,357	-	228,357	-
Mutual funds - fixed income	<u>89,045</u>	<u>89,045</u>	<u>-</u>	<u>-</u>
	<u>\$800,111</u>	<u>\$571,754</u>	<u>\$228,357</u>	<u>\$ -</u>

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 5 - Investments (continued)

As of December 31, 2023 and 2022, no security represents more than 10% of investments. Investment income for the year ended December 31 is summarized as follows:

	<u>2023</u>	<u>2022</u>
Interest and dividend income	\$24,435	\$ 18,223
Net realized gains	51,089	63,732
Net unrealized gains (losses)	16,207	(201,315)
Investment management fees	<u>(8,206)</u>	<u>(9,346)</u>
Total Investment Income (Loss)	<u>\$83,525</u>	<u>\$(128,706)</u>

Note 6 - Property and Equipment

Property and equipment consists of the following at December 31:

	<u>Life</u>	<u>2023</u>	<u>2022</u>
Office and computer equipment	5 years	\$125,168	\$116,948
Furniture and fixtures	7-10 years	130,032	130,032
Leasehold improvements	Lease term	<u>133,256</u>	<u>133,256</u>
		388,456	380,236
Less: accumulated depreciation		<u>(327,366)</u>	<u>(292,279)</u>
		<u>\$ 61,090</u>	<u>\$ 87,957</u>

Note 7 - Operating Lease Liability

Access Justice Brooklyn leases its office space in Brooklyn under a non-cancelable operating lease, expiring in November 2024. The lease requires monthly payments of rent which increase by 3% annually. The lease also requires Access Justice Brooklyn to pay escalations for real estate taxes and utilities. As of December 31, 2023, the remaining lease term is eleven months and the discount rate is 3.96%.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 7 - Operating Lease Liability (continued)

The maturities of Access Justice Brooklyn's operating lease liability as of December 31, 2023 are as follows:

Lease payments through November 2024	\$192,081
Less: amount attributable to interest	<u>(3,765)</u>
Total Operating Lease Liability	<u>\$188,316</u>

Lease cost for the year ended December 31, 2023 was \$201,147. In June 2024, Access Justice Brooklyn signed a lease for a new office space for a term of 136 months with the option to extend for one period of five years. The lease calls for monthly rental payments ranging from \$32,106 to \$35,239 over the life of the lease. In addition, the lease requires Access Justice Brooklyn to pay escalations for real estate taxes and utilities.

Note 8 - Net Assets With Donor Restrictions and Endowment Fund

Net assets with donor restrictions are restricted for the following at December 31:

	<u>2023</u>	<u>2022</u>
The Christopher Slattery Endowment Fund:		
Earnings available for appropriation	\$ 10,514	\$ 10,932
Restricted in perpetuity	<u>28,652</u>	<u>23,772</u>
	39,166	34,704
Specific purposes:	15,009	123,183
Future periods	<u>230,456</u>	<u>10,000</u>
	<u>\$284,631</u>	<u>\$167,887</u>

The Christopher Slattery Endowment Fund is a memorial fund created in memory and in honor of the son of former Access Justice Brooklyn President James Slattery, who died on September 11, 2001. Investment income earned in the fund is available for an annual grant to be awarded to a young attorney who has demonstrated outstanding commitment to provide pro bono representation of the indigent. Each year, \$1,000 is paid to the recipient of the award.

The Christopher Slattery Endowment Fund is a donor-restricted endowment fund. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported on the existence or absence of donor-imposed restrictions.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 8 - Net Assets With Donor Restrictions and Endowment Fund (continued)

The Board of Directors of Access Justice Brooklyn has interpreted the New York Prudent Management of Institutional Funds Act (“NYPMIFA”) as requiring the preservation of the fair value of the original gift donor-restricted gift, absent explicit donor stipulations to the contrary.

Access Justice Brooklyn classifies the principal amount of the original gift, plus cumulative unrealized gains or losses, as net assets with donor restrictions in perpetuity. Investment income from the donor-restricted endowment is classified as net assets with donor restrictions available for appropriation until those amounts are appropriated for expenditure by Access Justice Brooklyn in a manner consistent with the donor-stipulated purpose within the standard of prudence prescribed by NYPMIFA.

In accordance with NYPMIFA, Access Justice Brooklyn considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purpose of Access Justice Brooklyn and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation or deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources of Access Justice Brooklyn;
- (7) Where appropriate and circumstances would otherwise warrant, alternative to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have had on Access Justice Brooklyn; and
- (8) The investment policy of Access Justice Brooklyn

Changes in endowment net assets with donor restrictions for the year ended December 31 are as follows:

	2023		
	<u>Available for Appropriation</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Endowment net assets, beginning of year	<u>\$10,932</u>	<u>\$23,772</u>	<u>\$34,704</u>
Investment Return:			
Investment income	582	-	582
Net appreciation (realized and unrealized)	<u>-</u>	<u>4,880</u>	<u>4,880</u>
Total Investment Return	<u>582</u>	<u>4,880</u>	<u>5,462</u>
Appropriation of endowment for expenditure	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>
Endowment net assets, End of Year	<u>\$10,514</u>	<u>\$28,652</u>	<u>\$39,166</u>

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 8 - Net Assets With Donor Restrictions and Endowment Fund (continued)

	<u>2022</u>		
	<u>Available for Appropriation</u>	<u>Restricted in Perpetuity</u>	<u>Total</u>
Endowment net assets, beginning of year	<u>\$10,147</u>	<u>\$32,520</u>	<u>\$42,667</u>
Investment Return (Loss):			
Investment income	1,785	-	1,785
Net depreciation (realized and unrealized)	<u>-</u>	<u>(8,748)</u>	<u>(8,748)</u>
Total Investment Return (Loss)	<u>1,785</u>	<u>(8,748)</u>	<u>(6,963)</u>
Appropriation of endowment for expenditure	<u>(1,000)</u>	<u>-</u>	<u>(1,000)</u>
Endowment net assets, End of Year	<u>\$10,932</u>	<u>\$23,772</u>	<u>\$34,704</u>

Note 9 - Conditional Grants

During 2023, Access Justice Brooklyn received cost-remimbursable grants totaling approximately \$1,452,000 from various New York State agencies. As of December 31, 2023, revenue totaling approximately \$686,000 remains to be recognized under these grants as approved expenses are incurred.

Note 10 - Donated Services

Access Justice Brooklyn receives donated services from unpaid volunteers, which include lawyers, law students and others. For the year ended December 31, 2023 and 2022, the number of volunteer hours received totaled 5,658 and 5,524, respectively. All donated services were provided directly to clients of Access Justice Brooklyn. These donated services did not include any professional services provided directly to Access Justice Brooklyn for its corporate purposes. The value of the donated legal services was obtained from the volunteers when possible. Otherwise, the value was estimated based on similar work performed by other volunteers on behalf of Access Justice Brooklyn. Total donated services for the year ended December 31, 2023 and 2022 amounted to \$2,912,964 and \$2,541,040, respectively.

ACCESS JUSTICE BROOKLYN, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

Note 11 - Employee Benefit Plan

Access Justice Brooklyn maintains a 401(k) Profit Sharing Plan (the "Plan"), covering all employees who have completed three consecutive months of eligibility service beginning on the employee's date of hire. The Plan matches the participant's contribution up to 4% of their compensation for the plan year, as defined in the Plan. Access Justice Brooklyn made matching contributions of approximately \$42,700 and \$38,000 during the year ended December 31, 2023 and 2022, respectively.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2023

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ACCESS JUSTICE BROOKLYN, INC.		D Employer identification number 11-3155182
	Doing business as		E Telephone number (718) 624-5446
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	44 COURT STREET, SUITE 1206		G Gross receipts \$ 2,786,550.
	City or town, state or province, country, and ZIP or foreign postal code BROOKLYN, NY 11201		
F Name and address of principal officer: HEIDI LEE HENDERSON SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> 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.ACCESSJUSTICEBROOKLYN.ORG**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1990** **M** State of legal domicile: **NY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE HELP ENSURE A MORE ACCESSIBLE LEGAL SYSTEM AND EQUITABLE BROOKLYN.
	2 Check this box <input type="checkbox"/> 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 26
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 25
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 15
	6 Total number of volunteers (estimate if necessary) 6 300
	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.	
Revenue	8 Contributions and grants (Part VIII, line 1h) 1,741,066. Prior Year 2,073,412. Current Year
	9 Program service revenue (Part VIII, line 2g) 0. 0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 81,955. 75,524.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) -110,045. 6,281.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,712,976. 2,155,217.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 1,000. 1,000.
	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) 1,433,798. 1,636,727.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) 534,277.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 637,939. 617,651.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 2,072,737. 2,255,378.	
19 Revenue less expenses. Subtract line 18 from line 12 -359,761. -100,161.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 2,206,739. Beginning of Current Year 1,952,763. End of Year
	21 Total liabilities (Part X, line 26) 541,357. 371,335.
	22 Net assets or fund balances. Subtract line 21 from line 20 1,665,382. 1,581,428.

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		
	LISA BRAUN, TREASURER		Type or print name and title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	JENNIFER COATES				P02247728
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	LUTZ AND CARR, CPAS LLP	13-1655065		212-697-2299	
	Firm's address				
	551 FIFTH AVENUE, SUITE 400				
	NEW YORK, NY 10176				

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 [X]

1 Briefly describe the organization's mission: SEE SCHEDULE O

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 461,240. including grants of \$) (Revenue \$) CONSUMER DEBT PROGRAM: IN THE PAST YEAR, AJB HANDLED 4,548 CONSUMER DEBT CASES, BENEFITING APPROXIMATELY 10,491 INDIVIDUALS AND FAMILIES.

ACCESS JUSTICE BROOKLYN OPERATES TWO PROGRAMS IN KINGS COUNTY CIVIL COURT TO ASSIST UNREPRESENTED CONSUMER CREDIT LITIGANTS. THE CIVIL LEGAL ADVICE AND RESOURCE OFFICE (CLARO) PROGRAM IS A FREE WEEKLY CLINIC WHERE ACCESS JUSTICE BROOKLYN STAFF AND VOLUNTEERS PROVIDE LITIGANTS WITH IMPORTANT INFORMATION ABOUT DEBT COLLECTION AND THEIR OPTIONS FOR DEFENSE, REPRESENTING A CRITICAL RESOURCE FOR INDIVIDUALS WITHOUT COUNSEL. THROUGH THE VOLUNTEER LAWYER FOR A DAY (VLFD) ACCESS TO JUSTICE PROGRAM, AN ACCESS JUSTICE BROOKLYN ATTORNEY IS PRESENT FOUR DAYS PER WEEK IN KINGS COUNTY CIVIL COURT AND WORKS WITH PRO BONO

4b (Code:) (Expenses \$ 458,550. including grants of \$) (Revenue \$) HOMEOWNER ASSISTANCE PROGRAM: IN THE PAST YEAR, THE ORGANIZATION HANDLED 442 FORECLOSURE MATTERS, DEPARTMENT OF BUILDINGS VIOLATIONS, AND OTHER ISSUES IMPACTING BROOKLYN HOMEOWNERS, BENEFITING APPROXIMATELY 1,271 INDIVIDUALS AND FAMILIES.

ACCESS JUSTICE BROOKLYN'S SERVICES TO HOMEOWNERS ENCOMPASS A RANGE OF SERVICES THAT INCLUDE FORECLOSURE INTERVENTION AND PREVENTION, ASSISTANCE WITH DEED THEFT AND OTHER SCAMS, AND REPRESENTATION IN ADMINISTRATIVE HEARINGS THAT CONCERN DEPARTMENT OF BUILDINGS (DOB) VIOLATIONS. FOR HOMEOWNERS AT RISK OF LOSING THEIR HOMES DUE TO FORECLOSURE, WE PROVIDE ADVICE, BRIEF SERVICES, AND FULL LEGAL REPRESENTATION - INCLUDING FORECLOSURE MOTION PRACTICE, BAD FAITH

4c (Code:) (Expenses \$ 391,314. including grants of \$) (Revenue \$) FAMILY STABILIZATION PROGRAM: IN THE PAST YEAR, THE ORGANIZATION HANDLED 424 FAMILY LAW CASES, BENEFITING APPROXIMATELY 888 INDIVIDUALS AND FAMILIES.

ACCESS JUSTICE BROOKLYN WORKS TO STABILIZE BROOKLYN FAMILIES BY HELPING TO RESOLVE DISPUTES IN FAMILY COURT RELATED TO CUSTODY, VISITATION, AND CHILD AND SPOUSAL SUPPORT FOR BOTH CUSTODIAL AND NON-CUSTODIAL PARENTS TO ENSURE FAIRNESS AND EQUITY IN SUPPORT ORDERS ISSUED BY THE KINGS COUNTY FAMILY COURT. WE ALSO HAVE A ROBUST PRO SE UNCONTESTED DIVORCE PROGRAM THROUGH WHICH WE DRAFT DIVORCE PLEADINGS FOR CLIENTS SEEKING LEGAL SEPARATION FROM A PARTNER. IN ADDITION, WE PROVIDE ADVICE AND REPRESENTATION IN ARTICLE 17A GUARDIANSHIP MATTERS TO DESIGNATE TRUSTED

4d Other program services (Describe on Schedule O.) (Expenses \$ 262,221. including grants of \$ 1,000.) (Revenue \$)

4e Total program service expenses 1,573,325.

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)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IX</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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)? <i>If "Yes," complete Schedule D, Part X</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Note: All Form 990 filers are required to complete Schedule O

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		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 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.		
	1a 26		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 25		
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?		X
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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
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		X

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?		X
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?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
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	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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 NY
- 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
HEIDI LEE HENDERSON - 718-624-5446
44 COURT STREET, 1206, BROOKLYN, NY 11201

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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HEIDI LEE HENDERSON PRESIDENT & CEO	40.00	X		X				186,819.	0.	9,577.
(2) LYNN E. JUDELL CHAIR	2.00	X		X				0.	0.	0.
(3) STEPHEN Z. WILLIAMSON VICE CHAIR	2.00	X		X				0.	0.	0.
(4) MICHAEL WATSON SECRETARY	2.00	X		X				0.	0.	0.
(5) SCOTTYE LINDSEY TREASURER	2.00	X		X				0.	0.	0.
(6) JACK ALDRICH BOARD MEMBER	1.00	X						0.	0.	0.
(7) DANIEL ANGEL BOARD MEMBER	1.00	X						0.	0.	0.
(8) ELENA BONIFACIO BOARD MEMBER	1.00	X						0.	0.	0.
(9) LISA BRAUN BOARD MEMBER	1.00	X						0.	0.	0.
(10) CAROLINE CONWAY BOARD MEMBER	1.00	X						0.	0.	0.
(11) AKSHAY DHIMAN BOARD MEMBER	1.00	X						0.	0.	0.
(12) BRIAN FYRD BOARD MEMBER	1.00	X						0.	0.	0.
(13) ADAM B. GILBERT BOARD MEMBER	1.00	X						0.	0.	0.
(14) JEFFREY GEWIRTZ BOARD MEMBER	1.00	X						0.	0.	0.
(15) ALEXANDER KAPLAN BOARD MEMBER	1.00	X						0.	0.	0.
(16) COLIN KELLY BOARD MEMBER	1.00	X						0.	0.	0.
(17) MELANIE KOTLER BOARD MEMBER	1.00	X						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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MARK LANDE BOARD MEMBER	1.00	X						0.	0.	0.
(19) PATRICIA LILLEY BOARD MEMBER	1.00	X						0.	0.	0.
(20) SAMUEL O. MADUEGBUNA BOARD MEMBER	1.00	X						0.	0.	0.
(21) THANYA POLNIO-JONES BOARD MEMBER	1.00	X						0.	0.	0.
(22) LEE POPKIN BOARD MEMBER	1.00	X						0.	0.	0.
(23) LYDIA KEANEY REYNOLDS BOARD MEMBER	1.00	X						0.	0.	0.
(24) ADAM SHEPHERD BOARD MEMBER	1.00	X						0.	0.	0.
(25) WILLIAM ZICHAWO BOARD MEMBER	1.00	X						0.	0.	0.
(26) LAUREN ZIMMERMAN BOARD MEMBER	1.00	X						0.	0.	0.
1b Subtotal								186,819.	0.	9,577.
c Total from continuation sheets to Part VII, Section A								626,336.	0.	58,793.
d Total (add lines 1b and 1c)								813,155.	0.	68,370.

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 **6**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
YOUR PART TIME CONTROLLER, 1333 BROADWAY SUITE 720, NEW YORK CITY, NY 10018	ACCOUNTING SERVICES	115,990.

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 **1**

SEE PART VII, SECTION A CONTINUATION SHEETS

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 line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) LAWRENCE F. DIGIOVANNA BOARD MEMBER (TO 3/2023)	1.00	X						0.	0.	0.
(28) ELIZABETH DANK BOARD MEMBER (TO 10/2023)	1.00	X						0.	0.	0.
(29) STEVEN L. ZELKOWITZ BOARD MEMBER (TO 3/2023)	1.00	X						0.	0.	0.
(30) MELISSA A. STARR SR DIR OF DEV/STRATEGIC INITIATIVES	40.00				X			159,569.	0.	14,659.
(31) SIDNEY CHERUBIN DIRECTOR OF LEGAL SERVICES	40.00				X			131,075.	0.	15,115.
(32) TERESA DALY DIRECTOR OF INSTITUTIONAL GIVING	40.00				X			115,394.	0.	12,036.
(33) ANNE O'GRADY PRO BONO DIRECTOR	40.00				X			115,394.	0.	4,732.
(34) PETER SHELTON WHITE SUPERVISING ATTORNEY	40.00				X			104,904.	0.	12,251.
Total to Part VII, Section A, line 1c								626,336.		58,793.

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	280,238.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,263,134.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	530,040.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		2,073,412.				
	Program Service Revenue	2 a	Business Code				
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		24,435.			24,435.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	533,627.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	482,538.				
	c Gain or (loss)	7c	51,089.				
d Net gain or (loss)		51,089.			51,089.		
8 a Gross income from fundraising events (not including \$ 280,238. of contributions reported on line 1c). See Part IV, line 18	8a		148,795.				
			148,795.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			0.				
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a 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	11 a OTHER INCOME	Business Code	900099	6,281.		6,281.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			6,281.			
12 Total revenue. See instructions			2,155,217.	0.	0.	81,805.	

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,000.	1,000.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	196,396.	108,018.	49,099.	39,279.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,187,530.	859,293.	35,757.	292,480.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	35,239.	25,788.	695.	8,756.
9 Other employee benefits	101,267.	71,203.	5,676.	24,388.
10 Payroll taxes	116,295.	81,406.	6,978.	27,911.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	148,117.	103,682.	8,887.	35,548.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	8,206.		8,206.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	52,480.	36,736.	3,148.	12,596.
12 Advertising and promotion				
13 Office expenses	64,104.	44,874.	3,846.	15,384.
14 Information technology	53,048.	37,133.	3,183.	12,732.
15 Royalties				
16 Occupancy	216,087.	151,261.	12,965.	51,861.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	35,088.	24,561.	2,106.	8,421.
23 Insurance	9,988.	6,992.	599.	2,397.
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 PROGRAM EXPENSES	14,018.	14,018.		
b RECRUITMENT AND RECOGNI	6,123.	4,286.	367.	1,470.
c BAD DEBT EXPENSE	6,000.		6,000.	
d REPAIRS AND MAINTENANCE	4,392.	3,074.	264.	1,054.
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	2,255,378.	1,573,325.	147,776.	534,277.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	337,550.	1	339,781.
	2 Savings and temporary cash investments	113,631.	2	
	3 Pledges and grants receivable, net	434,660.	3	467,481.
	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	31,565.	9	39,647.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 388,456.		
	b Less: accumulated depreciation	10b 327,366.		
	11 Investments - publicly traded securities	87,957.	10c	61,090.
	12 Investments - other securities. See Part IV, line 11	800,111.	11	832,867.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	401,265.	15	211,897.	
	2,206,739.	16	1,952,763.	
Liabilities	17 Accounts payable and accrued expenses	70,815.	17	52,816.
	18 Grants payable		18	
	19 Deferred revenue	90,000.	19	130,203.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	380,542.	26	188,316.
	541,357.		371,335.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,497,495.	27	1,296,797.
	28 Net assets with donor restrictions	167,887.	28	284,631.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,665,382.	32	1,581,428.
33 Total liabilities and net assets/fund balances	2,206,739.	33	1,952,763.	

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	2,155,217.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,255,378.
3	Revenue less expenses. Subtract line 2 from line 1	3	-100,161.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,665,382.
5	Net unrealized gains (losses) on investments	5	16,207.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,581,428.

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: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

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

2023

Open to Public Inspection

Name of the organization: ACCESS JUSTICE BROOKLYN, INC. Employer identification number: 11-3155182

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 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B.
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C.
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E.
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1402605.	1629154.	1815405.	1741066.	2073412.	8661642.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1402605.	1629154.	1815405.	1741066.	2073412.	8661642.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						8661642.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1402605.	1629154.	1815405.	1741066.	2073412.	8661642.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	19,010.	20,810.	17,406.	18,223.	24,435.	99,884.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	110,518.	5,478.	10,847.	61,425.	6,281.	194,549.
11 Total support. Add lines 7 through 10						8956075.
12 Gross receipts from related activities, etc. (see instructions)					12	

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	96.71 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	94.76 %

16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2022. If the organization did not check a box on 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 - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. 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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in 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).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
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 and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
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 - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Part VI

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

Multiple horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: ACCESS JUSTICE BROOKLYN, INC. Employer identification number: 11-3155182

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, number of easements, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	34,704.	42,667.	38,607.	34,929.	29,575.
b Contributions					
c Net investment earnings, gains, and losses	5,462.	-6,963.	5,060.	4,178.	5,854.
d Grants or scholarships	1,000.	1,000.	1,000.	500.	500.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	39,166.	34,704.	42,667.	38,607.	34,929.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment 73.1550 %
 - c Term endowment 26.8450 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------------------------|-------------------------------------|
| (i) Unrelated organizations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		315,573.	262,803.	52,770.
e Other		72,883.	64,563.	8,320.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				61,090.

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) RIGHT-OF-USE ASSET	180,485.
(2) SECURITY DEPOSIT	31,412.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	211,897.

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	188,316.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	188,316.

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1	Total revenue, gains, and other support per audited financial statements		1	5,076,182.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a 16,207.		
b	Donated services and use of facilities	2b 2,912,964.		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	2,929,171.
3	Subtract line 2e from line 1		3	2,147,011.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a 8,206.		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	8,206.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,155,217.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

1	Total expenses and losses per audited financial statements		1	5,160,136.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a 2,912,964.		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	2,912,964.
3	Subtract line 2e from line 1		3	2,247,172.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a 8,206.		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	8,206.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,255,378.

Part XIII Supplemental Information

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

PART V, LINE 4:

THE FUND WILL AWARD AN ANNUAL GRANT TO AN ATTORNEY WHO HAS DEMONSTRATED OUTSTANDING PRO BONO COMMITMENT TO SERVING THE BROOKLYN COMMUNITY.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization: **ACCESS JUSTICE BROOKLYN, INC.** Employer identification number: **11-3155182**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
 - a Mail solicitations
 - b Internet and email solicitations
 - c Phone solicitations
 - d In-person solicitations
 - e Solicitation of non-government grants
 - f Solicitation of government grants
 - g Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		ANNUAL GALA (event type)	(event type)	(total number)	
Revenue	1	Gross receipts	429,033.		429,033.
	2	Less: Contributions	280,238.		280,238.
	3	Gross income (line 1 minus line 2)	148,795.		148,795.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	55,221.		55,221.
	8	Entertainment			
	9	Other direct expenses	93,574.		93,574.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			148,795.
11	Net income summary. Subtract line 10 from line 3, column (d)			0.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____
 Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____
 Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV Supplemental Information *(continued)*

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **ACCESS JUSTICE BROOKLYN, INC.** Employer identification number **11-3155182**

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2023

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) HEIDI LEE HENDERSON PRESIDENT & CEO	(i)	186,819.	0.	0.	7,473.	2,104.	196,396.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MELISSA A. STARR SR DIR OF DEV/STRATEGIC INITIATIVES	(i)	159,569.	0.	0.	4,787.	9,872.	174,228.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

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 the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

ACCESS JUSTICE BROOKLYN, INC.

Employer identification number

11-3155182

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FOUNDED IN 1990, ACCESS JUSTICE BROOKLYN (AJB) IS AN INDEPENDENT
501(C)(3) ORGANIZATION THAT PROVIDES HIGH-QUALITY, PRO BONO LEGAL
SERVICES AND COMMUNITY EDUCATION TO OUR NEIGHBORS IN NEED. USING THE
COLLECTIVE TALENTS OF OUR DEDICATED STAFF AND VOLUNTEERS, WE HELP
ENSURE A MORE ACCESSIBLE LEGAL SYSTEM AND EQUITABLE BROOKLYN. AJB
SERVES BROOKLYN RESIDENTS, BOROUGH-WIDE, WHO ARE LOW-INCOME AND NEED
HELP WITH CIVIL LEGAL ISSUES IN ANY OF OUR PRACTICE AREAS: ADVANCED
LIFE PLANNING AND LEGAL ASSISTANCE FOR OLDER ADULTS; FAMILY
STABILIZATION MATTERS, SUCH AS CUSTODY, VISITATION, CHILD AND SPOUSAL
SUPPORT, AND UNCONTESTED DIVORCE; HOMEOWNER ASSISTANCE, INCLUDING
FORECLOSURE INTERVENTION AND PREVENTION; AND CHAPTER 7 BANKRUPTCY AND
CONSUMER DEBT LITIGATION AND ADVOCACY.

CORE TO OUR APPROACH IS OUR PIONEERING PRO BONO MODEL, WHICH ENGAGES
PRIVATE ATTORNEYS AND OTHER VOLUNTEERS TO PROVIDE COMMUNITY SUPPORT -
ALLOWING US TO SERVE FAR MORE PEOPLE THAN WE COULD ALONE. DURING THE
PAST YEAR, WITH THE ASSISTANCE OF PRO BONO ATTORNEYS AND LAW STUDENTS,
ACCESS JUSTICE BROOKLYN PROVIDED DIRECT CIVIL LEGAL SERVICES IN 5,448
MATTERS AFFECTING 12,710 INDIVIDUALS AND FAMILIES. WE REACHED 786
PEOPLE VIA COMMUNITY LEGAL EDUCATION AND OUTREACH EVENTS THROUGHOUT
BROOKLYN, AND PROVIDED PRO SE ASSISTANCE TO AN ADDITIONAL 337
INDIVIDUALS - GIVING THEM THE KNOWLEDGE AND RESOURCES TO BETTER
REPRESENT THEMSELVES IN COURT. FOR MATTERS OUTSIDE OF OUR SCOPE OF
SERVICES, WE PROVIDED 1,291 INDIVIDUALS WITH REFERRALS FOR OTHER LEGAL
AND SOCIAL SERVICE NEEDS.

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization ACCESS JUSTICE BROOKLYN, INC.	Employer identification number 11-3155182
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CENTRAL TO OUR MISSION AND ESSENTIAL TO OUR SERVICE MODEL, ACCESS JUSTICE BROOKLYN RECRUITS, TRAINS AND ACTIVELY SUPERVISES VOLUNTEER LAWYERS AND LAW STUDENTS TO PROVIDE PRO BONO REPRESENTATION, ADVICE, BRIEF LEGAL SERVICES AT COURTHOUSE CLINICS AND IN-OFFICE CLINICS, DAILY ADVICE AND COUNSEL, AND COMMUNITY LEGAL EDUCATION PRESENTATIONS. IN THE LAST YEAR WE DEEPENED OUR RELATIONSHIPS WITH PRIVATE LAW FIRMS, IN-HOUSE COUNSEL, AND LAW SCHOOLS TO PROVIDE PRO BONO ASSISTANCE TO OUR CLIENTS, ENGAGING A TOTAL OF 253 PRO BONO ATTORNEYS, LAW STUDENTS, AND OTHER VOLUNTEERS WHO PROVIDED 5,606 HOURS OF DIRECT LEGAL ASSISTANCE AND COMMUNITY LEGAL EDUCATION FOR THE BENEFIT OF THE BROOKLYN COMMUNITY.

OUR ADVOCACY ALSO HELPED BROOKLYN RESIDENTS SECURE \$3,068,548 IN FINANCIAL BENEFITS AND SAVINGS, IMPROVING THE ECONOMIC SECURITY OF OUR CLIENTS AND THEIR HOUSEHOLDS. AJB CLIENTS OBTAINED \$67,397 IN CHILD AND SPOUSAL SUPPORT AS WELL AS \$5,089 IN MONTHLY CHILD AND SPOUSAL SUPPORT PAYMENTS, OR \$61,068 IN ANNUALIZED BENEFITS; RECOVERED \$36,832 IN DEBT COLLECTION MATTERS; AND OBTAINED \$80,343 IN FORECLOSURE SETTLEMENTS, INCLUDING EMERGENCY FUNDS THAT HELP HOMEOWNERS PAY MORTGAGE ARREARS AND REMAIN IN THEIR HOMES. WE ALSO HELPED CLIENTS SAVE OR RECOVER \$417,563 THROUGH FEDERAL BANKRUPTCY PROTECTION; REDUCE MONTHLY CHILD SUPPORT PAYMENTS BY \$1,000; AND REDUCE OR DISMISS \$235,252 IN DEBT THAT WOULD OTHERWISE BE LEVIED FROM CLIENTS' WAGES; \$2,112,632 IN OTHER FORMS OF DEBT COLLECTION; AND \$101,175 IN FINES IMPOSED BY THE NYC DEPARTMENT OF BUILDINGS, ACHIEVED THROUGH REPRESENTATION BEFORE THE OFFICE OF ADMINISTRATIVE TRIALS AND HEARINGS (OATH). TO ALLEVIATE THE COST BURDEN OF COURT EXPENSES ON OUR CLIENTS, WE ALSO HELPED CLIENTS SAVE \$11,265

Name of the organization ACCESS JUSTICE BROOKLYN, INC.	Employer identification number 11-3155182
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IN FILING FEES IN UNCONTESTED DIVORCE AND BANKRUPTCY CASES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

VOLUNTEER ATTORNEYS, LAW GRADUATES, AND LAW STUDENTS TO PROVIDE LIMITED SCOPE REPRESENTATION TO UNREPRESENTED LITIGANTS ON THE DATE OF THEIR COURT APPEARANCE, INCLUDING CLIENTS REFERRED BY OUR CLARO PROGRAM, TO HELP REDUCE OR DISMISS THEIR DEBT OR OBTAIN AN ADJOURNMENT. FOR INDIVIDUALS SEEKING TO DISCHARGE DEBT AND REORDER THEIR FINANCES, WE ALSO PREPARE BANKRUPTCY PETITIONS AND OFFER REPRESENTATION IN CHAPTER 7 BANKRUPTCY PROCEEDINGS.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

HEARINGS, FORECLOSURE DEFENSE LITIGATION, PREPARING AND NEGOTIATING LOAN MODIFICATIONS, AND ATTENDING SETTLEMENT CONFERENCES. WE ALSO PARTICIPATE IN COURT-BASED WORKSHOPS AND LEGAL CLINICS, SUCH AS THE BIWEEKLY FORECLOSURE LEGAL ASSISTANCE GROUP CLINIC, WHERE WE PROVIDE INFORMATION, ADVICE, AND BRIEF LEGAL SERVICES TO HOMEOWNERS WHO HAVE ATTENDED PRE-SETTLEMENT CONFERENCES; THE FRIEND OF THE COURT PROGRAM FOR EMERGENCY, LIMITED SCOPE REPRESENTATION IN FORECLOSURE CASES; AND A WEEKLY CLINIC HELD EVERY FRIDAY TO ASSIST HOMEOWNERS APPEARING IN KINGS COUNTY SUPREME COURT. IN ADDITION, WE HELP HOMEOWNERS WITH DOB VIOLATIONS BY PROVIDING LIMITED SCOPE, DAY-OF REPRESENTATION BEFORE THE OFFICE OF ADMINISTRATIVE TRIALS AND HEARINGS (OATH), HELPING REDUCE OR DISMISS FINES AND PREVENTING LIENS THAT CAN INCREASE THE LIKELIHOOD OF FORECLOSURE.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

Name of the organization ACCESS JUSTICE BROOKLYN, INC.	Employer identification number 11-3155182
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FRIENDS OR FAMILY MEMBERS TO ACT ON BEHALF OF INDIVIDUALS WHO ARE OVER AGE 18 AND LIVING WITH INTELLECTUAL OR DEVELOPMENTAL DISABILITIES.

THROUGHOUT THE YEAR, WE HOLD CLINICS WHERE CLIENTS CAN MAKE APPOINTMENTS FOR PRO SE ASSISTANCE RELATED TO UNCONTESTED DIVORCE AS WELL AS ARTICLE 17A GUARDIANSHIP MATTERS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

SENIOR ASSISTANCE AND MISCELLANEOUS MATTERS: IN THE PAST YEAR THE ORGANIZATION HANDLED 34 ELDER LAW-RELATED MATTERS SUCH AS WILLS AND PROBATE ASSISTANCE AS WELL AS OTHER MISCELLANEOUS MATTERS, AFFECTING APPROXIMATELY 60 INDIVIDUALS AND FAMILY MEMBERS.

ACCESS JUSTICE BROOKLYN ADDRESSES END OF LIFE CONCERNS BY HELPING BROOKLYN RESIDENTS PREPARE AND EXECUTE WILLS, HEALTH CARE PROXIES, AND OTHER LIFE PLANNING DOCUMENTS, AS WELL AS BY HANDLING SMALL ESTATE MATTERS FOR ESTATES OF \$50,000 OR LESS. AS PART OF OUR TARGETED OUTREACH PROGRAM FOR OLDER ADULTS - THE NATIONAL GRID FOUNDATION SENIOR LEGAL EDUCATION AND ASSISTANCE PROGRAM - WE HAVE RELATIONSHIPS WITH SENIOR CENTERS, ELECTED OFFICIALS, AND OTHER PARTNERS THROUGHOUT BROOKLYN. THROUGH THIS PROGRAM, WE PROVIDE PREVENTION-ORIENTED LEGAL EDUCATION TO ADDRESS SENIORS' UNIQUE LEGAL CONCERNS - SUCH AS LIVING WILLS AND HEALTH CARE PROXIES, REVERSE MORTGAGES, AND PROPERTY SCAMS AND PREDATORY LENDING PRACTICES.

LEGAL EDUCATION AND OUTREACH

ACCESS JUSTICE BROOKLYN OFFERS INDIVIDUAL LEGAL ASSISTANCE AND COMMUNITY LEGAL EDUCATION IN ALL OF OUR AREAS OF PRACTICE - ADDRESSING CURRENT LEGAL CONCERNS THAT OUR CLIENTS FACE WHILE OFFERING

Name of the organization ACCESS JUSTICE BROOKLYN, INC.	Employer identification number 11-3155182
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PREVENTION-ORIENTED EDUCATION THAT HELPS THEM ACCESS LEGAL HELP BEFORE PROBLEMS CAN ESCALATE. THESE SERVICES ARE NOT ONLY ESSENTIAL TO IMPROVING ACCESS TO THE LEGAL SYSTEM FOR INDIVIDUALS, BUT ALSO CRUCIAL TO DISMANTLING SYSTEMIC BARRIERS TO JUSTICE THAT AFFECT THE LARGER BROOKLYN COMMUNITY. OVER THE LAST YEAR WE PROVIDED LEGAL EDUCATION AND RESOURCES TO 786 INDIVIDUALS THROUGH 24 LEGAL EDUCATION SESSIONS, TABLING EVENTS, AND OTHER OUTREACH EVENTS, GIVING BROOKLYN RESIDENTS ESSENTIAL, PRACTICAL INFORMATION ABOUT THEIR LEGAL RIGHTS AND OPTIONS.

CONTINUING LEGAL EDUCATION (CLE)

CENTRAL TO ACCESS JUSTICE BROOKLYN'S SERVICE MODEL, WE ALSO DESIGN AND PRESENT EXPERT CONTINUING LEGAL EDUCATION (CLE) TRAINING PROGRAMS IN SUBSTANTIVE AREAS OF LAW TO PREPARE BOTH NEW AND EXISTING VOLUNTEERS TO PROVIDE CRITICAL LEGAL ASSISTANCE TO LOW-INCOME BROOKLYN RESIDENTS. WE ENGAGE PRIVATE LAW FIRMS, IN-HOUSE COUNSEL, AND SOLO PRACTITIONERS AND PROVIDE THEM WITH TARGETED CLE PROGRAMS, FREE CLE TRAINING CREDITS, AND PRO BONO CLE CREDITS. ONCE THESE PRO BONO ATTORNEYS TAKE MATTERS FOR REPRESENTATION, ACCESS JUSTICE BROOKLYN STAFF PROVIDE INTENSIVE MENTORING, SUPERVISION, AND SUPPORT THROUGHOUT THE DURATION OF THE CASES UNTIL THE MATTERS ARE CLOSED. TO COMPLEMENT CLE TRAINING, WE ALSO OFFER WRITTEN MATERIALS WITH RELEVANT CASE LAW, STATUTES, AND FORMS, AND MATCH VOLUNTEERS WITH EXPERIENCED PRACTITIONERS AND MENTORS TO FACILITATE LEARNING. IN THE LAST YEAR WE HELD OR PARTICIPATED IN 16 CLES AND OTHER TRAININGS FOR A TOTAL OF 646 ATTENDEES, WHICH INCLUDED LEGAL AREAS SUCH AS THE UNCONTESTED DIVORCE PROCESS, REPRESENTATION IN CONSUMER CREDIT MATTERS, UNDERSTANDING CHILD SUPPORT ORDERS, AND PREPARATION OF WILLS AND LIFE PLANNING DOCUMENTS.

EXPENSES \$ 262,221. INCLUDING GRANTS OF \$ 1,000. REVENUE \$ 0.

Name of the organization ACCESS JUSTICE BROOKLYN, INC.	Employer identification number 11-3155182
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FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION'S AUDIT COMMITTEE AND PRESIDENT/CEO REVIEW AND APPROVE THE FORM 990. IT IS THEN SENT TO THE ENTIRE BOARD OF DIRECTORS FOR REVIEW PRIOR TO SUBMISSION.

FORM 990, PART VI, SECTION B, LINE 12C:

THE AUDIT COMMITTEE IS RESPONSIBLE FOR MONITORING ANY CONFLICTS OF INTEREST. EACH BOARD MEMBER AND OFFICER MUST REPORT ANY CONFLICTS TO THE AUDIT COMMITTEE, AND BOARD MEMBERS AND OFFICERS MUST COMPLETE AN ANNUAL DISCLOSURE QUESTIONNAIRE TO LIST ANY POTENTIAL TO LIST ANY POTENTIAL CONFLICTS OF INTEREST. THE AUDIT COMMITTEE REVIEWS THE QUESTIONNAIRE AND MONITORS ANY CONFLICTS THAT MAY ARISE AND INVESTIGATES PURSUANT TO THE CONFLICT OF INTEREST POLICY.

FORM 990, PART VI, SECTION B, LINE 15:

THE PRESIDENT & CEO'S COMPENSATION WAS DETERMINED AND APPROVED BY THE BOARD OF DIRECTORS, USING INFORMATION FROM 990S OF OTHER ORGANIZATIONS AS WELL AS COMPENSATION SURVEYS, AND THEN DOCUMENTED APPROPRIATELY. ON AN ANNUAL BASIS, THE BOARD APPROVES COMPENSATION INCREASES AS PART OF THE ANNUAL BUDGETING PROCESS.

THE PROCESS FOR DETERMINING COMPENSATION OF THE ORGANIZATION'S OFFICERS AND KEY EMPLOYEES IS SET BY THE PRESIDENT & CEO USING SALARY SURVEYS AND INDUSTRY STANDARDDS AND INCLUDES THE USE OF AN HR/COMPENSATIN PROFESSIONAL. THE PRESIDENT & CEO THEN MAKES THE RECOMMENDATIONS TO THE BOARD AS PART OF THE BUDGETING PROCESS THEN THE BOARD APPROVES THEM AS PART OF THE BUDGET.

