



THE
ORPHANED
STARFISH
FOUNDATION

ORPHANED STARFISH
FOUNDATION, INC.
(A Not-For-Profit Corporation)

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

For the Year Ended December 31, 2024

MATHESON & ASSOCIATES, LLC

110 S. Jefferson Road
Whippany, NJ 07981
Phone 973-428-8885

**ORPHANED STRAFISH
FOUNDATION, INC.**

December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Orphaned Starfish Foundation

Opinion

We have audited the accompanying financial statements of Orphaned Starfish Foundation, Inc. (a nonprofit organization), which comprise the balance sheet as of December 31, 2024, 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 Orphaned Starfish Foundation, Inc. as of December 31, 2024, and the changes in its net 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Orphaned Starfish Foundation, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Orphaned Starfish Foundation, 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 auditor's 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 Orphaned Starfish Foundation, 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 Orphaned Starfish Foundation, 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.

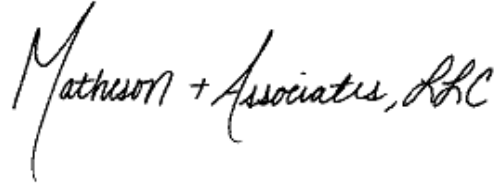
Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 15, 2025, on our consideration of Orphaned Starfish Foundation, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Orphaned Starfish Foundation, Inc.'s internal control over financial reporting and compliance.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 6 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was

derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

A handwritten signature in black ink that reads "Matheson + Associates, LLC". The signature is written in a cursive, flowing style.

CERTIFIED PUBLIC ACCOUNTANTS

Whippany, NJ 07981
July 15, 2025

ORPHANED STARFISH FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2024

ASSETS

	<u>2024</u>
CURRENT ASSETS	
Cash	\$ 2,418,402
Restricted cash	137,344
Investments	685,571
Contributions receivable	<u>27,929</u>
TOTAL CURRENT ASSETS:	<u>3,269,246</u>
TOTAL ASSETS:	<u><u>\$ 3,269,246</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accrued expenses and credit cards	\$ 42,707
Payroll liabilities	2,098
SBA loan	<u>55,750</u>
TOTAL CURRENT LIABILITIES:	100,555
NET ASSETS	
Unrestricted	3,031,347
Temporarily restricted	<u>137,344</u>
TOTAL NET ASSETS:	<u>3,168,691</u>
TOTAL LIABILITIES AND NET ASSETS:	<u><u>\$ 3,269,246</u></u>

ORPHANED STARFISH FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

		<u>2024</u>	
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
SUPPORT, REVENUE AND RELEASES			
Contributions	\$ 1,357,436	\$ 24,156	\$ 1,381,592
Special events (net)	201,029	160,000	361,029
In-kind contributions	271,000	-	271,000
Interest and dividend income	15,644	-	15,644
Net assets released from restriction	<u>97,263</u>	<u>(97,263)</u>	<u>-</u>
TOTAL SUPPORT, REVENUE AND RELEASES:	1,942,372	86,893	2,029,265
 EXPENSES			
Program service expenses	972,673	-	972,673
Scholarships	<u>213,749</u>	<u>-</u>	<u>213,749</u>
Total program expenses	1,186,422	-	1,186,422
In-kind contributions	271,000	-	271,000
General and administrative expenses	222,670	-	222,670
Fundraising expenses	<u>28,950</u>	<u>-</u>	<u>28,950</u>
TOTAL EXPENSES:	1,709,042	-	1,709,042
 CHANGE IN NET ASSETS	233,330	86,893	320,223
 BEGINNING NET ASSETS	2,798,017	50,451	2,848,468
 ENDING NET ASSETS	<u><u>\$ 3,031,347</u></u>	<u><u>\$ 137,344</u></u>	<u><u>\$ 3,168,691</u></u>

ORPHANED STARFISH FOUNDATION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
CHANGE IN NET ASSETS:	\$ 320,223
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
CHANGES IN ASSETS AND LIABILITIES	
Restricted cash	(86,893)
Investments	(254,441)
Contributions receivable	7,945
Accrued expenses	556
Payroll liabilities	(1,119)
	<hr/>
NET CASH USED IN OPERATING ACTIVITIES:	(13,729)
	<hr/>
NET DECREASE IN CASH AND CASH EQUIVALENTS:	(13,729)
	<hr/>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR:	2,432,131
	<hr/>
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR:	<u><u>\$2,418,402</u></u>

ORPHANED STARFISH FOUNDATION, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - PROGRAM SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>2024</u>
PROGRAM SERVICE EXPENSES	
Brazil	\$ 161,296
Paraguay	126,458
Colombia	90,179
Panama	59,915
Mexico	55,625
United States	45,813
Honduras	30,582
Cambodia	27,070
Guatemala	23,237
Peru	23,126
Philippines	21,873
American Samoa, United States	21,520
Romania	21,218
Puerto Rico, United States	19,344
Costa Rica	19,253
Haiti	17,464
Ethiopia	17,028
Kenya	16,535
Chile	16,084
El Salvador	15,785
Uruguay	15,160
Dominican Republic	14,799
Tanzania	14,531
Bolivia	13,341
Ecuador	13,241
Jamaica	12,948
Trinidad	9,185
Nepal	7,681
Barbados	2,820
Argentina	1,221
Suriname	643
Development and travel	37,701
TOTAL PROGRAM SERVICE EXPENSES:	<u><u>\$ 972,673</u></u>

ORPHANED STARFISH FOUNDATION, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - SCHOLARSHIPS
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>2024</u>
SCHOLARSHIPS	
Panama	\$ 60,398
Haiti	42,788
Nicaragua	26,280
Chile	20,400
Cuba	18,371
Brazil	12,110
Honduras	9,300
Mexico	8,533
Paraguay	7,650
Costa Rica	4,800
El Salvador	1,940
American Samoa, United States	685
Colombia	494
TOTAL SCHOLARSHIPS:	<u><u>\$ 213,749</u></u>

ORPHANED STARFISH FOUNDATION, INC.
SCHEDULE OF FUNCTIONAL EXPENSES - SUPPORTING SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>2024</u>	
	<u>General and Administrative</u>	<u>Fundraising</u>
<u>SUPPORTING SERVICES</u>		
Salaries	\$ 94,039	\$ -
Bank and merchant fees	41,119	-
Health insurance	28,769	-
Legal and professional	15,159	28,950
Gala administration	12,726	-
Rent	8,762	-
Payroll taxes	7,456	-
Business insurance	6,515	-
Computer and internet expenses	3,626	-
Utilities and telephone expenses	2,500	-
Office supplies	990	-
Advertising	789	-
Postage and delivery	220	-
	<hr/>	<hr/>
<u>TOTAL SUPPORTING SERVICES:</u>	<u>\$ 222,670</u>	<u>\$ 28,950</u>

ORPHANED STARFISH FOUNDATION, INC.
SCHEDULE OF SPECIAL EVENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

		<u>2024</u>	
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>
SPECIAL EVENTS REVENUE			
Contributions and ticket sales	\$ 595,196	\$ -	\$ 595,196
Auction income	25,000	-	25,000
In-kind contributions	98,000	-	98,000
Scholarships	<u>-</u>	<u>160,000</u>	<u>160,000</u>
TOTAL SPECIAL EVENTS REVENUE:	718,196	160,000	878,196
 SPECIAL EVENTS EXPENSES			
Direct expenses	314,556	-	314,556
Direct - donated/in-kind expenses	98,000	-	98,000
Indirect expenses	<u>104,611</u>	<u>-</u>	<u>104,611</u>
TOTAL SPECIAL EVENTS EXPENSES:	<u>517,167</u>	<u>-</u>	<u>517,167</u>
 NET INCOME FROM SPECIAL EVENTS:	 <u><u>\$ 201,029</u></u>	 <u><u>\$ 160,000</u></u>	 <u><u>\$ 361,029</u></u>

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

NOTE 1 – ORGANIZATION AND PURPOSE

Founded in 2001, Orphaned Starfish Foundation, Inc. (OSF) is dedicated to working with over 18,000 orphans and disadvantaged children throughout Latin America and the rest of the world. The goal is to foster lasting change in the lives of these children by giving them the opportunity to develop vocational skills that will enable them to overcome the cycle of poverty and abuse. The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Organization's main source of revenue is from contributions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

a. Accrual Basis Financial Statements

The accompanying financial statements have been prepared on the accrual basis and conform to accounting principles generally accepted in the United States of America and in accordance with the principles of not-for-profit accounting.

b. Net Assets

The net assets of the Orphaned Starfish Foundation and changes therein are classified and reported as follows:

- Unrestricted net assets include all resources that are not subject to donor-imposed restrictions of a more specific nature than those that only obligate the Organization to utilize funds in furtherance of its mission.
- Temporarily restricted net assets carry specific, donor-imposed restrictions on the expenditure or other use of contributed funds. Temporary restrictions may expire either because certain actions are taken by the Organization that fulfill the restrictions or because of the passage of time. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed), are reported as reclassifications between the applicable classes of net assets.

b. Cash and Cash Equivalents

Cash and cash equivalents include checking, savings and money market accounts, and all highly liquid investments with an initial maturity of three months or less.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

c. Contributions Receivable

Contributions receivable are recognized as income in the year in which the contribution is pledged. Contributions to be received within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their future estimated cash flows. Conditional promises to give are not included as support until the conditions are substantially met.

d. Contributions

Contributions are recorded as revenue upon receipt of cash or unconditional promises to give (pledges). Contributions are considered available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are not included as support until the conditions are substantially met.

e. Expense Allocations

Direct identifiable expenses are charged to programs and supporting services. General and administrative expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support of the Organization.

f. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from their estimates.

NOTE 3 – CONCENTRATION OF RISK

Orphaned Starfish banking accounts are maintained at one institution and at times could exceed the federal insured limits for those accounts.

NOTE 4 – INVESTMENTS

The Organization began investing during 2019 through the use of a certificate of deposit, and another account which invests in an index fund. During March of 2019, a certificate of deposit account in the amount of \$750,000 was opened with Chase which has an interest rate of 0.1%, and the principal is rolled over every 9 months. The second investment account was opened due to the donations of stock, of which some have been sold and converted into a money market account with Fidelity Investments, and some securities remain in the account. The investments incur dividend income and as of the end of 2024, the account had a value of \$431,130.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

NOTE 5 – GRANTS & CONTRIBUTIONS RECEIVABLE

The Organization has received grants from the EMTA since 2009, and as of December 31, 2024 has a donated balance of \$125,337. Contributions receivable outstanding as of the close of the year ended December 31, 2024 totaled \$27,629. All contributions receivable have been received as of the end of March, 2025.

NOTE 6 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets of \$137,344 are designated for scholarships and other donor-advised funds. The balance of \$2,798,017 is unrestricted for other programs and general and administrative expenses necessary to operate the Organization.

NOTE 7 – OPERATING LEASE

The Organization entered an operating lease to rent office desk space for a period of one-year beginning in July of 2013. The lease payments cover the rent and utilities expenses for the space. OSF renewed the lease at the beginning July 2024 at \$739 per month, and lease payments totaled \$8,762 during 2024.

NOTE 8 – OFFICER COMPENSATION

During 2012, the Organization began compensating the Executive Chairman/President, Andrew B. Stein, for the various professional services which he performs throughout the year. During 2024, Mr. Stein received compensation in the amount of \$193,000. This expenditure is split between program expenses and fundraising expenses in the amounts of \$164,050 and \$28,950 respectively.

NOTE 9 – SUBSEQUENT EVENTS

There have not been any subsequent events that would materially affect any of the information contained in these financial statements as of the date of this report.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

THE PROGRAMS WHICH ORPHANED STARFISH FOUNDATION SUPPORTS

Since 2001, Orphaned Starfish programs address the challenges facing orphans, victims of abuse and at-risk youth by providing them with technology training. OSF funds the construction and operation of vocational training facilities, including funding for furnishings, purchasing required equipment, teacher salaries, job placement services and scholarships for higher education. OSF also provides English language software & classes, a Life-Skills Program, Scholarships & helps with job placement whenever possible.

The programs which the Orphaned Starfish Foundation has supported include:

Dywa Center, Pago Pago, American Samoa

DYWA Center is a community youth center that provides Sports & Education as part of the Fa'aSamoa Initiative, a program created by the Troy & Theodora Polamalu Foundation. Initially, this program only offered sports and in 2015 integrated additional sports and educational advanced training programs.

Pacific Island Foundation, Ottoville, American Samoa

Pacific Island Foundation is an organization dedicated to uplifting impoverished children and young adults of American Samoa and other Pacific Island Nations by advancing their academic education and offering additional opportunities. They are also deeply dedicated to reviving traditional arts of the Samoan people.

Manu'a High School, Luma, American Samoa

Manu'a High School is the only high school on Manu'a Island, whose population is 873 people. Access to technology, internet and other resources is very limited on the island.

Instituto Parroquial Santa María Madre del Pueblo, Buenos Aires, Argentina

Instituto Parroquial Santa María Madre del Pueblo serves the teenagers of shantytown Villa 1-11-14 in Bajo Flores, Buenos Aires—known as the most dangerous slum in Buenos Aires due to high volumes of drug traffickers and organized criminal gangs.

Nightingale Children's Village & Marina Brewster Centers at Farris, Cheapside, Barbados

Nightingale Children's Village & Farris are two very few orphanages on the island of Barbados. Collectively they serve 100 children that range birth to 16 years old. These facilities are overseen by the Child Care Board (CCB), one of a number of social services agencies, under the umbrella of the Ministry of People Empowerment and Elder Affairs (MPEA).

Proyecto Horizonte Ushpa Ushpa Centro Comunitario, Cochabamba, Bolivia

Proyecto Horizonte Ushpa Ushpa Centro Comunitario is a community center where the children come from nearby zones due to lack of technological resources.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

Unidad Educativa: Colegio Rene Barrientos Ortuño, Cochabamba, Bolivia

Colegio Rene Barrientos Ortuño is a school for over 1,000 children from a rural part of Cochabamba. Their mission is to provide quality education to these children while maintaining their unique cultural traditions.

CDI Monte Sinai, Cochabamba, Bolivia

CDI Monte Sinai serves children of low economic resources from rural Cochabamba.

Unidad Educativa: Verdad y Vida, Cochabamba, Bolivia

Unidad Educativa: Verdad y Vida is a school committed to bringing resources such as technology to children from the zone. CDI Monte Sinai, Cochabamba, Bolivia CDI Monte Sinai serves children of low economic resources from rural Cochabamba.

Associação de Assistência Criança Surda (AACS), Rio de Janeiro, Brazil

AACS assists children with hearing deficiencies and/or speaking and learning disabilities from ages 0 to 18.

Associação Jesus de Nazaré (AJN), Rio de Janeiro, Brazil

AJN is a home for approximately 80 children and young adults, with seven separate social and educational programs designed to improve the lives of children. Formerly known as ISEC.

Fundação Américo de Viveiros, Rio de Janeiro, Brazil

Fundação Américo de Viveiros is an organization that provides education as well as vocational training for children living in Favela Turano.

Redes de Maré, Rio de Janeiro, Brazil

Redes Da Maré was founded by the inhabitants of Favela Maré to improve their impoverished conditions through access to culture, technology, and other influences otherwise not available to local residents.

Pequena Cruzada, Rio de Janeiro, Brazil

The Educational Center of Pequena Cruzada was inaugurated in 2002 to serve the community of the region with quality education.

Projeto Uerê, Rio de Janeiro, Brazil

Projeto Uerê is a nonprofit organization focused on teaching at-risk children and youth living in a permanent state of conflict.

Associação Vida Jovem, São Paulo, Brazil

Vida Jovem dedicates itself to preparing the teens from the surrounding impoverished communities to enter the job market.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

Il Sorriso Dei Mieì Bimbi*, Rio de Janeiro, Brazil

Il Sorriso dei Mieì Bimbi promotes child education and youth training projects in the heart of Rocinha, the largest favela in South America.

Grupo Conexão Cidadania LGBT de Moradores de Favelas, Rio de Janeiro, Brazil

Grupo Conexão G de Cidadania LGBT de Favelas has been working since 2006 with a mission to promote, implement and integrate public policies on health, education, and public safety for LGBT population living in favelas.

AFESIP, Phnom Penh, Cambodia

Together1Heart's works to care for and secure the rights of young women and girls who are victims, or at-risk of being victims, of slavery and to successfully recover, educate, train, and reintegrate them into mainstream society through financial independence in a sustainable and innovative manner.

Akwesasne Boys & Girls Club, Quebec, Canada

The Akwesasne Boys & Girls serves families of the St. Regis Mohawk Reservation in efforts to combat economical, educational, and social disadvantages.

Fundación Acompaña, Santiago, Chile

Fundación Acompaña (formerly Hogar San Francisco founded in 1889) is dedicated to providing shelter, guidance, and education for sexually abused girls ranging from ages 10 to 18 years old. This was OSF's first computer center.

Fundamor, Cali, Colombia

Founded in 1992, Fundamor initially provided housing, nutrition, health care, and education to children living with HIV/AIDS and the most at-risk children of the community. Today, they have transitioned to providing day-care to families of low economic resources.

Nuevo Futuro, Bogota, Colombia

Nuevo Futuro is a "Home of Opportunity," that actively engages children and adolescents in structuring their lives. Recognized for its comprehensive approach to protect children, Nuevo Futuro is supported by the Colombian Family Welfare Institute (ICBF).

Casa de La Chinca, Medellín, Colombia

Casa de la Chinca provides a safe living environment for abused girls. They are provided educational assistance, food and clothing, social and ethical training, and psychological and social support.

Center Saint Joseph, The Democratic Republic of Congo

Center Saint Joseph is a program that seeks to help poor boys and girls from 12 to 17 years of age who do not have basic resources for secondary education. These children want to improve themselves through education since they live in a very poor post-conflict area of the country.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

Nuevas Oportunidades, San Rafael, Heredia, Costa Rica

The Nuevas Oportunidades project was created to provide computer training to children and young adults.

La Posada de Belen, La Garita, Alajuela, Costa Rica

La Posada de Belen is a home for girls between the ages of nine and eighteen, who have children of their own.

Centro de Formación y Capacitación, Cabarete, Dominican Republic

In 2007, the Roman Catholic Diocese of Puerto Plata established a vocational training center in the township of Cabarete. Centro de Formación y Capacitación offers courses, at no cost, to at-risk children and youth, in various subject areas including information technology.

Juventud de Hoy, La Romana, Dominican Republic

Juventud de Hoy focuses on the formation and development of children, adolescents and young adults invulnerable situations, through training technical and comprehensive education, job search, technological skills, and humanitarian aid, among others.

Orfanato Niños y Niñas de Cristo, La Romana, Dominican Republic

Orfanato Niños y Niñas de Cristo is a safe home that provides a support system and an education to vulnerable children of La Romana and helps prepares them for adulthood.

Colegio San Felipe Apóstol, Puerto Plata, Dominican Republic

Colegio San Felipe Apóstol is a high school equivalent educational facility with low resources that serves students from the Puerto Plata area.

Fundación Familias Trabajadoras “Felices Por El Cambio,” Quito, Ecuador

This school has developed and maintained supportive and formational programs for working children, as well as for their entire families.

Merced Para Crecer, La Libertad, San Salvador, El Salvador

Merced Para Crecer is a community center that provides computer training to children and young adults.

Ethiopian’s Children Fund (ECF Village), Aleltu, Addis Ababa, Ethiopia

ECF's Village is a non-governmental organization dedicated to helping those most vulnerable and least able to help themselves, primarily children without parents. ECF provides an integrated community-oriented solution through basic health, nutrition, and educational services.

La Alianza, Guatemala City, Guatemala

La Alianza is a home and school for girls who are survivors of trafficking and abuse. Many are adolescent mothers.

ORPHANED STARFISH FOUNDATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2024

La Alianza – San Juan del Obispo, Antigua, Guatemala

La Alianza – San Juan del Obispo is a home and school for young boys who are survivors of trafficking and abuse.

HELO Haiti, Les Cayes, Haiti

Founded in 2007, HELO Haiti is an orphanage that provide three meals a day, a lot of love, medical care, and quality education to children from Les Cayes.

L'Ecole La Redemption, Leogane, Haiti

La Redemption is a school that serves over 600 children between the ages of 6 to 14 years.

Sociedad Amigos de Los Niños, Tegucigalpa, Honduras

Sociedad Amigos de lo Niños provides homes and protection for at-risk street children in, as well as balanced meals, educational opportunities, psychological and medical care.

Hogar Jerico, Tegucigalpa, Honduras

Sociedad Amigos de lo Niños provides homes and protection for at-risk street children in, as well as balanced meals, educational opportunities, psychological and medical care.

Homestead Place of Safety, Kingston, Jamaica

Homestead's mission is to create a stable, supportive, and nurturing environment for girls who have experienced trauma in their lives by providing intervention and rehabilitation.

Maroon Village, Charles Town, Jamaica

The Charles Town Maroon Council is dedicated to preserving and teaching the culture of the native Maroon population in Jamaica. Through the community center developed in partnership with Orphaned Starfish, the CTMC is teaching computing, life skills, and job skills as well as the Maroon culture to the youth of the Maroon community throughout Jamaica.

Many Hopes, Kikambala, Mtwapa, Kenya

Many Hopes rescues children from extreme poverty and abuse and raises them with an imagination for justice and the tools to act on it. They educate local children to solve the problems that charity alone cannot. The Many Hopes Justice Framework is a template for sustainable, replicable justice globally.

Children's Garden Home, Nairobi, Kenya

Since 2001, Children's Garden Home has been a community-based, non-governmental, non-profit charitable organization for orphans, abandoned, abused, desperate, and neglected street children regardless of religion, sex, color, or tribe. Through parental love, spiritual care, rehabilitation, and non-formal education, they are nurtured to unleash their full potential towards living a good life based on self-reliance.

Ole Sere Primary School, Maasai Mara, Kenya

Ole Sere is a primary school that educates over 600 children in the Maasai Mara.

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Asilo Primavera, Mexico City, Mexico

Asilo Primavera focuses on providing shelter, housing, food, and education for more than 100 abandoned, impoverished, or parentless children ages 6-18.

La Ciudad de Los Niños, La Paz, Baja California Sur, Mexico

Ciudad de los Niños, a foster home, provides a safe haven for 150 abused and abandoned children.

El Pozo de Vida, Mexico City, Mexico

El Pozo de Vida fights human trafficking and modern-day slavery. OSF provides the computer center in El Pozo De Vida.

Antonio de Mendoza A.C., Mexico City, Mexico

Antonio de Mendoza is an assistance institution that has contributed to helpless abandoned children since 1948. The children supported come from vulnerable situations—children with limited economic resources, daughters of single mothers or fathers, at risk of street, and orphans. They offer comprehensive development, providing them with housing, food, clothing, academic training, emotional support, ethical-spiritual training, so that in the future, having already acquired solid foundations, they can build their insertion into society. Annually they serve 95 girls ages 3 to 18.

Atisha Primary School, Kathmandu, Nepal

Atisha Primary School, supported by the Snow Lion Foundation, is a primary school that looks after the health, education, and social welfare of Tibetan refugees in Nepal.

Namgyal Middle School, Kathmandu, Nepal

Namgyal Middle School, supported by the Snow Lion Foundation, is a middle school that looks after the health, education, and social welfare of Tibetan refugees in Nepal.

Druk Amitabha, Kathmandu, Nepal

The Amitabha Monastery sits on top of Druk Amitabha Mountain overlooking the Kathmandu valley. It is a center for spiritual practice and for humanitarian causes. This monastery is also home to Nepal's only female order that practices the deadly martial art of Kung-Fu. They are known as the Kung-Fu Nuns.

Casa Hogar Madre Albertina, Granada, Nicaragua

A home for social orphans ran by an order of nuns called Madre Albertina.

Asilo Malambo, Arraijan, Panama

Asilo Malambo fosters children and young adults from all backgrounds but mostly orphans.

Hogar San Vicente, Colon, Panama

Hogar San Vicente provides care for 45 girls ranging in age from 6 to 16 by providing shelter, food, clothing, healthcare, and education.

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Primaria Parroquia De Fatima, Chorillo, Panama

Primaria Parroquiade Fatima provides a multitude of services, including a nursery for working mothers, a primary school for all the children in the neighborhood, and an orphanage for children in need.

Hogar Monte Carmelo, Bejuco, Panama

Founded in February 2004, Hogar Monte Carmelo provides temporary housing for teenagers that have the aspiration to complete their studies.

Hogar Infantil Santa Elena (HISE), Ciudad Del Este, Paraguay

The Hogar Infantil Santa Elena (HISE) provides shelter to defenseless children suffering from homelessness, domestic violence, physical and psychological abuse.

Institución Educativa Parroquial: Virgen del Rosario, Manchay, Peru

Virgen Del Rosario is an educational school that serves 240 students and their families who contend with varying degrees of poverty.

Niños del Arco Iris, Urubamba, Peru

Fundación Niños del Arco Iris is a private non-profit organization whose goal is to provide health and education services to deprived people in Urubamba, Cusco.

Hiyas Ng Maynila, Gawad Kalinga, Manila, Philippines

Hiyas Ng Maynila is a community center that supports impoverished children from the Gawad Kalinga community, a community filled with crime, drugs, gangs, and lack of resources. At the center, children are given an education in computer literacy with the intentions of preparing them for a better future and inspire them to uplift the community from their hazardous generational cycles.

Virlanie Foundation, Manila, Philippines

The Virlanie Foundation is a community program that houses marginalized street children and focuses on 7 pillars—community, street efforts, residential, social services, health, education, and integration—that aims to advocate and empower its beneficiaries to self-actualization, self-reliance, self-sustainability, as a way to help them reach their full potential and reintegrate into society.

Instituto Santa Ana, Adjuntas, Puerto Rico, United States

A non-profit organization which serves girls and young victims of abuse and/or negligence between the ages of 5-14 years old.

Hogar Fatima, Bayamon, Puerto Rico, United States

Hogar Fatima is a non-profit residential home, which serves young girls who are victims of abuse and/or neglect, and girls who have behavioral issues.

Juan Ponce de Leon, Caparra, Puerto Rico, United States

Juan Ponce de Leon is a school of 400+ indigent children in the heart of Puerto Rico.

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Vida Plena, Cupey, Puerto Rico, United States

Vida Plena is a community center that serves the disadvantaged of the community.

Estancia Corazón, Mayaguez, Puerto Rico, United States

Estancia Corazón was developed as a welcoming response to the number of children infected and/or affected by HIV/AIDS, from birth to 12 years of age, who were abandoned and deprived of family, as well as of a suitable home.

The Barron School, Moengo, Suriname

The Barron School provides vocationally oriented education. The technology center is currently serving 141 students daily.

Atjoni School, Pokigron, Suriname

Atjoni School serves 115 vulnerable students with lower educational levels from the nearby communities.

Zanzibar Learning for Life Foundation, Zanzibar, Tanzania

Zanzibar Learning 4 Life Foundation (ZL4LF) is an NGO supporting young people in Zanzibar transform what may seem to be impossible into the achievable, emphasizing excellence in communication and development of personal qualities such as perseverance. The Foundation was formed in 2006 helping disadvantaged children and young people (Aged 8-22) to reach their full potential. Since opening more than 250 students are now taking courses at ZL4LF.

Living Water Community: Marian House, Port of Spain, Trinidad

LWC-Marian House today accommodates newborn infants to older children who have been abandoned or abused and brought in by social workers or community police.

Living Water Community: Refugee School, Port of Spain, Trinidad

LWC-Refugee School works with the United Nations High Commission for Refugees (UNHCR) in the resettling of very poor and displaced asylum seekers who come to Trinidad looking for a safe haven from the grips of civil wars and famines in their native countries.

White Earth Reservation: Mahnomen Boys & Girls Club, Minnesota, United States

The Mahnomen Boys and Girls Club provides youth from the county of Mahnomen at the White Earth Reservation with programming such as health, physical activity engagement in efforts to combat the high health issues associated with the economic disadvantages on the reservation.

White Earth Reservation: Rice Lake Boys & Girls Club, Minnesota, United States

The Rice Lake Boys and Girls Club, one of eight B&GC on the reservation, provides youth from the county of Barron with wellness, youth development and leadership programming in efforts to combat the high health issues & drug abuse associated with the economic disadvantages on the reservation.

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Leech Lake Reservation: Cass Lake Boys & Girls Club, Minnesota, United States

The Cass Lake Boys and Girls Club serves children that live in extreme poverty. The club encourages students to further their education in efforts to combat the reservation's high rates of alcoholism and drug use.

Boys & Girls Club of the Prairie Band Potawatomi Nation, Kansas, United States

The Boys and Girls Club of the Prairie Band Potawatomi Nation serves native youth, one of eight B&GC on the reservation, and provides youth from the county of Barron with wellness, youth development and leadership programming in efforts to combat the high health issues & drug abuse associated with the economic disadvantages on the reservation.

Akwesasne Boys & Girls Club, Mohawk, New York, United States

The Akwesasne Boys & Girls serves families of the St. Regis Mohawk Reservation in efforts to combat economical, educational, and social disadvantages.

St. Mary's Healthcare System for Children, Bayside, New York, United States

St. Mary's Healthcare System is one of only a handful of organizations around the country that is dedicated to providing intensive rehabilitation, specialized care, and education to children with special needs and life-limiting conditions.

Pueblo of Acoma, New Mexico, United States

Serves youth on the Pueblo of Acoma reservation that are struggling from generational poverty. Their goal is to preserve and maintain their traditions alive, and aim to capture and document their culture through the OSF technology/media center.

Colegio Don Bosco (Fundación Sophia), Montevideo, Uruguay

This program for adolescents works with 60 teenagers between ages 12 and 15. Most of the teens are from low to middle class households, which in most cases lack a male role model.



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