

Return of Organization Exempt From Income Tax

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

2018

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2018 calendar year, or tax year beginning **2018**, and ending **20**

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

C Name of organization **CRY-CHILD RIGHTS AND YOU AMERICA, INC.**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
P.O. BOX 850948
 City or town, state or province, country, and ZIP or foreign postal code
BRAINTREE, MA 02185-0948

D Employer identification number
02-0659244

E Telephone number
(781) 356-1603

G Gross receipts \$ **1,764,390.**

F Name and address of principal officer:
SHEFALI SUNDERLAL CHANDEL, 346 West 84th St, Apt 2R, New York, NY 10024

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)

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

J Website: ▶ **WWW.AMERICA.CRY.ORG**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: **2002** **M** State of legal domicile: **MA**

H(c) Group exemption number ▶

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <i>Cry America restores to children their basic rights to education, healthcare and protection from child labor, child marriage and gender discrimination. With the support of 25,153 donors & 2,000 volunteers, it has impacted the lives of 716,368 underprivileged children living across 3755 villages and slums through support of 80 Projects in India & the USA.</i>		
	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	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	4
	6 Total number of volunteers (estimate if necessary)	6	2,000
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 38	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	1,458,211.	1,473,209.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	403.	302.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,491.	29,123.
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,476,105.	1,502,634.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	877,433.
14 Benefits paid to or for members (Part IX, column (A), line 4)			
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		252,961.	245,706.
16a Professional fundraising fees (Part IX, column (A), line 11e)			
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 230,276.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		270,106.	272,864.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,400,500.	1,446,018.
19 Revenue less expenses. Subtract line 18 from line 12	75,605.	56,616.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	1,241,218.	1,406,023.
	22 Net assets or fund balances. Subtract line 21 from line 20	72,307.	180,496.
		1,168,911.	1,225,527.

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: *S Chandel* Date: **11/8/2019**

Type or print name and title: **SHEFALI SUNDERLAL CHANDEL, PRESIDENT**

Paid Preparer Use Only

Print/Type preparer's name: **GEORGE R VAUGHN, CPA** Preparer's signature: *George Vaughn, CPA* Date: **11/07/2019** Check if self-employed PTIN: **P00703024**

Firm's name ▶ **VAUGHN ASSOCIATES SERVICES INC** Firm's EIN ▶ **46-4637677**

Firm's address ▶ **639 GRANITE STREET, BRAINTREE, MA 02184** Phone no. **(781) 356-1603**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

CRY America's strength lies in its donors, volunteers & project partners who have come together to change the situation of underprivileged children. Supported projects work with children, their parents & communities in rural, tribal and urban socio economically deprived areas.

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

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

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

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

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

4a (Code:) (Expenses \$ 70,000. including grants of \$ 70,000.) (Revenue \$ 0.)

CRY America supports best in class non profits that have a meaningful impact in the lives of children, especially reaching out to the most underserved children in the USA. Supported Projects work on critical issues of child health, child abuse, neglect & protection. They also publish their annual reports & activities on their website. See Attached listing on USA Grants for further details.

4b (Code:) (Expenses \$ 857,448. including grants of \$ 857,448.) (Revenue \$ 0.)

CRY America supports carefully selected grass-roots projects in India that ensure basic rights to underprivileged children, including issues of education healthcare, nutrition, gender equality and protection from child labor, child marriage & child abuse. 203,401 children have been mainstreamed into public schools, 1,220 public schools strengthened, 214,953 children immunized, 118,479 child births have been registered enabling children an identity, 2,525 villages & slums have been made child labor free and 2,439 children's groups are building confidence & leadership skills among thousands of underprivileged children. These achievements have been possible due to the CRY America Grants to India Projects over a 15 year period.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses ▶ 927,448.

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>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	X	
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>		X
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>		X
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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
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>		X
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>		X
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>		X
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>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
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>	X	
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>		X
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>		X
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>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
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>		X
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>	X	
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>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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>	X	
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>	X	
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>		X
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)		X
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>	X	
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>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>	X	

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, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity 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 Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash 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>		X
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 in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

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 in 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 response boxes. Includes questions 2a through 16 regarding employee reporting, 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 in 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 in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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, or 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
7b	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:		
8a	The governing body?	X	
8b	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 in 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	
10b	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?	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in 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	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in 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
16b	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?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► See Part VI, Line 17 stmt
- 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 in Schedule O)
- 19** Describe in 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 ►
 PAUL WU, 639 GRANITE STREET, , BRAINTREE, , MA 02184 (781) 356-1603

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 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 and/or Box 7 of Form 1099-MISC) 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) SHEFALI SUNDERLAL CHANDEL President & Program Director	40.00	X		X			84,000.	0.	0.	
(2) Apoorv Agarwal TREASURER	2.00	X		X			0.	0.	0.	
(3) Edward Remias SECRETARY	3.00	X		X			0.	0.	0.	
(4) Puja Marwaha Trustee	1.00	X					0.	0.	0.	
(5) Anita Bala Sharad Trustee	1.00	X					0.	0.	0.	
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (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)	(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total							84,000.	0.	0.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							84,000.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

	Yes	No
3 Did the organization list any former officer, director, or 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

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 ▶

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	897,916.			
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	575,293.			
	g Noncash contributions included in lines 1a-1f: \$		841.			
	h Total. Add lines 1a-1f		▶ 1,473,209.			
Program Service Revenue	2a _____ 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)		▶ 302.	302.	0.	0.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)		▶			
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)		▶			
	8a Gross income from fundraising events (not including \$ 897,916. of contributions reported on line 1c). See Part IV, line 18	a	290,835.			
	b Less: direct expenses	b	261,756.			
	c Net income or (loss) from fundraising events . ▶		29,079.		0.	29,079.
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
c Net income or (loss) from gaming activities . . ▶						
10a Gross sales of inventory, less returns and allowances	a	44.				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory . . ▶		44.	44.	0.	0.	
Miscellaneous Revenue		Business Code				
11a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d		▶				
12 Total revenue. See instructions		▶	1,502,634.	346.	0.	29,079.

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	70,000.	70,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	857,448.	857,448.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	84,000.	0.	84,000.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	106,080.	0.	44,000.	62,080.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	36,656.	0.	27,833.	8,823.
10 Payroll taxes	18,970.	0.	11,382.	7,588.
11 Fees for services (non-employees):				
a Management				
b Legal	4,511.	0.	4,511.	0.
c Accounting	51,965.	0.	51,965.	0.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	960.	0.	0.	960.
12 Advertising and promotion	20,493.	0.	0.	20,493.
13 Office expenses	12,400.	0.	10,431.	1,969.
14 Information technology	19,959.	0.	0.	19,959.
15 Royalties				
16 Occupancy				
17 Travel	21,706.	0.	3,116.	18,590.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	20,075.	0.	17,575.	2,500.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LICENSE & REGISTRATION FEES	9,406.	0.	9,406.	0.
b MARKETING	92,175.	0.	14,771.	77,404.
c BANK SERVICE CHARGES	1,139.	0.	1,139.	0.
d _____				
e All other expenses	18,075.	0.	8,165.	9,910.
25 Total functional expenses. Add lines 1 through 24e	1,446,018.	927,448.	288,294.	230,276.
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) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	350,600.	1	978,079.
	2 Savings and temporary cash investments	836,190.	2	386,311.
	3 Pledges and grants receivable, net	44,809.	3	17,692.
	4 Accounts receivable, net	0.	4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	328.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	9,619.	9	23,613.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,654.		
	b Less: accumulated depreciation	10b 5,654.	10c	0.
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,241,218.	16	1,406,023.	
Liabilities	17 Accounts payable and accrued expenses	14,874.	17	23,048.
	18 Grants payable	57,433.	18	157,448.
	19 Deferred revenue		19	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		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	72,307.	26	180,496.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,168,911.	27	1,225,527.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,168,911.	33	1,225,527.	
34 Total liabilities and net assets/fund balances	1,241,218.	34	1,406,023.	

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	1,502,634.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,446,018.
3	Revenue less expenses. Subtract line 2 from line 1	3	56,616.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,168,911.
5	Net unrealized gains (losses) on investments	5	
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 in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,225,527.

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 in 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 in 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 Single Audit Act and OMB Circular A-133?		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 in Schedule O and describe any steps taken to undergo such audits.		

Additional information from your Form 990: Return of Organization Exempt from Income Tax

Form 990: Return of Organization Exempt from Income Tax

Part VI, Line 17 (continued)

Continuation Statement

States Where Copy of Return is Required
MA
CA
NJ
NC
MI
PA
MD
IL
CT

SCHEDULE A
(Form 990 or 990-EZ)

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

2018

Open to Public Inspection

Name of the organization CRY-CHILD RIGHTS AND YOU AMERICA, INC.	Employer identification number 02-0659244
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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 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii)**. (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 33¹/₃% 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 33¹/₃% 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 in 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).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,310,647.	1,312,755.	1,332,502.	1,475,702.	1,502,331.	6,933,937.
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	1,310,647.	1,312,755.	1,332,502.	1,475,702.	1,502,331.	6,933,937.
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						6,933,937.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	1,310,647.	1,312,755.	1,332,502.	1,475,702.	1,502,331.	6,933,937.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	386.	289.	355.	403.	302.	1,735.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		0.				0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						6,935,672.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.97%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.97%
16a 33 1/3% support test—2018. 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		<input checked="" type="checkbox"/>
b 33 1/3% support test—2017. 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		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2018. 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		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2017. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 in 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 five 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%
19a 33 1/3% support tests—2018. 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 <input type="checkbox"/>		
b 33 1/3% support tests—2017. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) below.</i>		
3b	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>		
3c	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 12a or 12b in Part I, answer (b) and (c) below.</i>		
4b	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>		
4c	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 (b) and (c) 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>		
5b	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?		
5c	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 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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>		
9b	Did one or more disqualified persons (as defined in 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>		
9c	Did a disqualified person (as defined in 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 10b below.</i>		
10b	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 in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 in (2), 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 government entity (see instructions).			
2 Activities Test. Answer (a) and (b) 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 in (a) 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 (a) and (b) 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? 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 1-1/2% 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 .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 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).			

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

2018

Open to Public Inspection

Name of the organization: CRY-CHILD RIGHTS AND YOU AMERICA, INC. Employer identification number: 02-0659244

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 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements.

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

Form with multiple rows for questions 1-9 regarding conservation easements, including checkboxes and a table for line 2.

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.

Form with rows for questions 1a, 1b, 2, 2a, 2b regarding art and historical treasures, including dollar amounts.

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 are a 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 programs
 - 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 on 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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 ▶%
- c** Temporarily restricted endowment ▶%

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:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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	0.	0.		0.
b Buildings				
c Leasehold improvements				
d Equipment		5,654.	5,654.	0.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 0.

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. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

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. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

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)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2018

Open to Public Inspection

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

CRY-CHILD RIGHTS AND YOU AMERICA, INC.

Employer identification number

02-0659244

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

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) South Asia	0	0	Grants to Projects for Children		857,448.
(2) South Asia	0	0	Data Entry		14,876.
(3) South Asia	0	0	Shipping		6,446.
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal	0	0			878,770.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	0	0			878,770.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			South Asia	SEE ATTACHED					
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

3 Enter total number of other organizations or entities **1**

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Pt I Line 2: The Projects CRY America supports in India work at the grassroots level to restore basic rights to underprivileged children. Project planning, monitoring and evaluation systems include quarterly field visits, analysis of financial reports and grant distributions based on program reviews. An annual evaluation is conducted at the site which is done along with the Project Partner and the community, where achievements for the review period are assessed and plans for the next grant period are finalized. CRY has developed well-recognized impact parameters used in reviewing and planning processes that enables the organization and it grantess to set clearly defined measurable goals.

**SCHEDULE G
(Form 990 or 990-EZ)**

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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.

2018

Open to Public Inspection

Name of the organization

CRY-CHILD RIGHTS AND YOU AMERICA, INC.

Employer identification number

02-0659244

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
- 2a** 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			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
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.

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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	(d) Total events
		CRY WALKS (event type)	DINNERS (event type)	HOLI EVENTS (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	88,380.	522,185.	88,927.	699,492.
	2 Less: Contributions	69,670.	427,712.	7,794.	505,176.
	3 Gross income (line 1 minus line 2)	18,710.	94,473.	81,133.	194,316.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	9,178.	118,007.	7,794.	134,979.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				134,979.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				59,337.

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: _____

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990.

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

Name of the organization

Employer identification number

CRY-CHILD RIGHTS AND YOU AMERICA, INC.

02-0659244

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Children's Rights, Inc. 330 7th Ave. 4th FLR New York NY 10001	13-3801864		20,000.				See Schedule
(2) Child Welfare League of America 2345 Crystal Drive #250 Arlington VA 22202	13-1641066		20,000.				See Schedule
(3) Boys & Girls Club of America 1275 Peachtree St. NE Atlanta GA 30309	13-5562976		20,000.				See Schedule
(4) Friends of Youth Inc. 13116 NE 132nd Street Kirkland WA 98034	91-0672501		10,000.				See Schedule
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 3

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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

Schedule I (Form 990) (2018)

**SCHEDULE O
(Form 990 or 990-EZ)**

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 990-EZ.

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

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization

CRY-CHILD RIGHTS AND YOU AMERICA, INC.

Employer identification number

02-0659244

Pt VI, Line 19: The Annual Audited Financial Statements are posted on the website:

america.cry.org

Governing documents are available

upon request

Pt VI, Line 11b: The 990 is reviewed with the President and Board of Directors

Pt VI, Line 15a: Compensation determined by market analysis, comparison and

board decision

Pt VI, Line 15b: Compensation determined by market analysis, comparison and

board decision

Pt VI, Line 12c: Conflict of Interest Policy reviewed with Board of Directors

annually

Pt VI, Section C, Line 17:

State: CA

State: NJ

State: NC

State: MI

State: PA

State: MD

State: IL

State: CT

Pt IX, Line 24e:

Description: DUES & SUBSCRIPTIONS

Total: \$706

Program services: \$0

Management and general: \$706

Fundraising: \$0

Name of the organization CRY-CHILD RIGHTS AND YOU AMERICA, INC.	Employer identification number 02-0659244
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Description: POSTAGE

Total: \$8,669

Program services: \$0

Management and general: \$2,223

Fundraising: \$6,446

Description: UTILITIES

Total: \$378

Program services: \$0

Management and general: \$378

Fundraising: \$0

Description: TELEPHONE & INTERNET

Total: \$4,478

Program services: \$0

Management and general: \$3,385

Fundraising: \$1,093

Description: WORKMEN'S COMPENSATION INSURANCE

Total: \$390

Program services: \$0

Management and general: \$234

Fundraising: \$156

Description: PAYROLL PROCESSING FEE

Total: \$2,065

Program services: \$0

Management and general: \$1,239

Fundraising: \$826

Description: CHECK PROCESSING FEE

Total: \$1,389

Name of the organization

Employer identification number

CRY-CHILD RIGHTS AND YOU AMERICA, INC.

02-0659244

Program services: \$0

Management and general: \$0

Fundraising: \$1,389

CRY AMERICA - 2018 GRANTS TO INDIA PROJECTS		
India Grant / Project Name	2018 Grant in USD	2018 Grant Review - Objectives & Achievements
1 Comprehensive Health and Rural Development Society [CHARDS]	19,408	Project Objectives: To provide community access to primary health care, reduce child & maternal mortality & morbidity; strengthen health institutions & reduce the number of malnutrition cases. Project Review: 1,984 children & 538 pregnant women immunized, 62% increase in institutional deliveries & no maternal deaths reported; 210 women benefited from safe motherhood scheme; 21 Severely Acute Malnourished (SAM) children provided treatment & 9 recovered; 5 Village Health Nutrition & Sanitization Days (VHSND) organized; Adolescent girls oriented on reproductive health & hygiene.
2 Development Education and Environment Program [DEEP]	25,866	Project Objectives: To ensure 100% enrolment of 3- 6 years children in ICDS; 6-14 yrs children to be enrolled & retained in schools, to reduce child labor & child marriage. Project Review: 291 children (3-6 years) enrolled in Anganwadis & 100% attendance in 6; 234 children re-enrolled in schools; 38 girls enrolled in residential schools; 20 drop out children enrolled in Special Training Center; 67 child labor enrolled in school; 250 enrolled in children's groups; 126 girls supported in retention centres; 3 child marriages prevented; 145 families linked to social protection schemes.
3 Samagra Seva	18,277	Project Objectives: To reduce child labor in 2 blocks of Jamui district; reduce malnutrition among children, pregnant women & lactating mothers. Project Review: 33 Protection Committees formed; 63 child labors mainstreamed; 296 children & 296 mothers immunized; 199 children ensured colostrum feeding; 2,013 children mapped on Growth Monitoring Chart; Hand wash practise ensured in 6 ICDS; 40 severely malnourished (SAM) children referred to Nutrition Rehab Center (NRC).
4 Adarsh Seva Sansthan [ASES]	22,972	Project Objectives: To ensure 100% underprivileged children are enrolled & retained in schools, reduction in child labor & prevention of child marriage Project Review: Community sensitized on the importance of pre-school education; boundary wall, kitchen & toilet constructed in 4 schools; School attendance in elementaries increased to 85%; 7 meetings with children collectives; labor cards provided to parents; 5 child-marriages stopped & 14 child labors re-enrolled in schools.
5 Society for Advancement in Tribes, Health,	31,333	Project Objectives: To provide primary healthcare to the community & ensuring 100% children are enrolled into Anganwadi centers & schools

	Education, Environment [SATHEE]		
			Project Review: 1,000 caregivers trained; development tracking started for children in ICDS; Teacher training module helped reduce drop out by 20%; 8 School Management Committees trained on School Development Plan (SDP); 520 children participated in Adolescent Summit; 3 new ICDS & 6 new Anganwadi workers approved.
	6 New Era Environmental & Dev Society [NEEDS]	21,492	Project Objectives: Enhanced implementation of policies and laws pertaining to ICPS and JAA, POCSO and Trafficking in Chandel district
			Project Review: 150 members VLCPC's oriented on Integrated Child Protection Scheme; children in 5 villages mapped; 2,553 children & 80 teachers took part in child rights awareness program; Life skills training conducted for project staff, teachers and non-teaching staff; 2 meetings held for formation of child-friendly police stations.
	7 Chale Chalo	18,834	Project Objectives: To provide access to health care, reduce child malnutrition & ensure proper functioning of children's collectives
			Project Review: 162 children immunized; 98% increase in antenatal care; 54% increase in postnatal care; 97% of children given colostrum feeding; 168 institutional child births ensured; Growth monitoring done for 949 children; 6 Severely Acute Malnourished children referred to Nutrition Rehabilitation Centers; 7 new adolescent girls groups formed; 126 children orientated on Life Skills Education.
	8 Sikshasandhan	20,984	Project Objectives: To ensure 100% enrolment & retention of children in pre-school & primary schools.
			Project Review: Pre-school education handbook developed; 415 children enrolled in pre-school & 172 children regularly received hot meals; 100% enrolment of 6-14 years children & 100% retention of 11-14 years children; 110 School Management Committee members trained on right to education and child rights; 52 learning outcome competencies developed & 385 children from grade 1 to 3 assessed
	10 Sanlaap	23,339	Project Objectives: To ensure retention in schools and form youth group for a safe neighbourhood, change children's perception about Police, and develop a learning platform on trafficking.
			Project Review: 10 children rescued from trafficking; 7 children assisted for 10 th & 12 th grade exams; 4 children admitted in boarding schools; 19 child sexual abuse cases attended; 15 child labor, 9 child marriage & 2 child trafficking prevented; training on online applications for help from duty bearers; 7 trafficked children re-integrated.
	11 Diksha	15,015	Project Objectives: Reduce child abuse, substance abuse, child

			labor & child marriage & to ensure Juvenile Justice systems are fully functional in 2 operational wards
			Project Review: 152 children attended sessions on child labor, child marriage, substance abuse & child protection; group counselling for 31 children; 7 child abuse victims & 2 substance abusers counselled; 2 child labors rescued; 15 child marriages prevented & 6 guardians agreed not to get their wards married off ; 2 girls received stipend to complete schooling.
12	People's Action for People in Need [PAPN]	26,071	Project Objectives: Increase enrolment & retention among 6-14 years children; Ensure government programs for 14-18 years children is effectively implemented.
			Project Review: 65 children enrolled in the ICDS; 40 drop out children mainstreamed; digital education initiated for 15-18 years children; regular meeting conducted for 4 newly formed children's groups, 3 adolescent groups & 2 women's group; 14-18 years tracked & 2 drop out from Activity Centers (CAC) linked to open school for board exams; status of early childhood education & list of never been to school kids & drop outs initiated.
13	Vikas Samvad Samity	34,002	Project Objectives: To ensure the availability of quality health services & prevent and protect children from becoming Severely Acute Malnourished (SAM).
			Project Review: Growth monitoring initiated in 10 villages; 234 families linked to the Public Distribution Services; 243 adolescent girls counselled on menstrual hygiene & nutrition; Village Health and Nutrition Day organized; Nutri-corners started at 5 villages; 10 children with TB given treatment & 6 recovered; 23 severely underweight children referred to the Nutrition Rehab Centers.
14	Kotra Adivasi Sansthan	44,081	Project Objectives: To strengthen community monitoring mechanisms; provide quality education & career counselling
			Project Review: Community monitoring mechanism strengthened; 73 children mainstreamed; 5 learning centers set up; 29 dropouts, 155 never been to school & 12 child labor linked to learning centers; 3 subject teachers appointed; library corners established; life skill training given to 28 children; 7 children linked with vocational courses.
15	Prayatn Sansthan	42,707	Project Objectives: To ensure access to proper health care, nutrition & food security for women & children; facilitate safe deliveries.
			Project Review: 427 adolescent girls got sanitary napkins & 11 villages given chlorine tablets; 221 institutional deliveries ensured; 120 pregnant women received Mother & Child Health Cards & 149 women received safe motherhood benefits; 36 children referred to malnutrition treatment centre; 2,303 children enrolled in Anganwadi; 2 teachers appointed; 149 children got birth certificates.
16	Doaba Vikas Evam Utthan Samiti	50,952	Project Objectives: To improve the health status of children; enhance livelihood opportunities to improve nutrition status of

	[DVEUS]		children.
			Project Review: Counselling for 206 adolescent girls; 37 high risk mothers provided medical checkups; 785 members provided medicines; 6,600 households counselled on health practices for young children; 3 child marriage stopped; 696 pregnant women registered at ICDS & given Mother and Child protection Card; 152 High Risk Group mothers had safe delivery; 700 mothers received essential rations.
17	Dr. Sambhunath Singh Research Foundation [SSRF]	33,017	Project Objectives: To empower children to influence decision making on issues that affect them. Empower family members & community to stop child marriage. Ensure access & quality education for children.
			Project Review: 351 people attended community awareness meetings; 3 victims of child marriage rescued along with their daughters; 19 potential cases of child marriage identified & 11 cases stopped; 48 children enrolled in schools; 70 child labor identified & 14 enrolled in schools; Digital learning center established; Repair & maintenance done in 3 primary schools.
18	Kriti Shodh Sansthan [KSS]	18,514	Project Objectives: Improve community understanding on issues of child health, nutrition, & parenting practices; strengthen institutions related to health and nutrition; reduce malnutrition among children by improving livelihoods and food security.
			Project Review: 99% of deliveries were institutional compared to 76% from last year; 58 high risk mothers identified & 29 referred to hospital for check-ups; 2 ICDS buildings approved; 12 children referred to NRC for treatment; 16 children referred to hospital; 37 children with severe malnutrition profiled; 309 households initiated kitchen gardens; 141 households linked with the food security scheme.
19	Compassionate Rural Association for Social Action [CRASA]	15,242	Project Objectives: Ensure reduction of child labor & school dropouts & reduce instances of child marriage in project area .
			Project Review: 36 child labor & 57 drop outs mainstreamed; 337 families sensitized; 164 migrant children admitted into seasonal hostels; 120 children received social security entitlements; 9 school management committees (SMCs) revived; 120 children enrolled to upper primary from primary school; 5 boys enrolled for open schooling & 35 children joined vocational courses; 99 children enrolled into hostels; 5 marriages prevented; 11 adolescent groups created.
20	People's Organisation for Rural Development [PORD]	38,067	Project Objectives: Reduce child labor & school dropouts; reduce instances of child marriage & strengthen child collectives.

			Project Review: 29 child labor & 41 dropouts mainstreamed; 49 child marriages averted; 144 families & 3 religious leaders sensitized on child marriage issues; 31 children collectives strengthened; leadership skills promoted among 26 girls & 35 boys; 2 role models promoted who averted child marriages.
21	Pragati	38,583	Project Objectives: Reduce school dropout and improve retention. Reduce child labor & instances of child marriages in the project area.
			Project Review: Renovation of 2 boy's hostels approved; 6 intermediate & 20 secondary failed children passed; 17 new teachers appointed; 1053 families sensitized on child labor & drop out issues; 126 families counselled on importance of girl education; 35 child labor & drop outs mainstreamed; 33 child marriages prevented; 46 girls admitted into social welfare hostels.
22	Society for Rural Agriculturalists and Mass Awareness (SRAMA)	23,036	Project Objectives: Reduce child labor, dropouts, instances of child marriages, and strengthen child collectives.
			Project Review: 213 children enrolled in 10th grade out of which 211 passed exams; 4,710 community members & 376 families sensitized on the importance of girl education; 14 dropouts & 7 child labor mainstreamed; Additional classrooms constructed in 2 schools; 37 schools monitored; 38 child marriages averted; 246 families sensitized on child marriage; 8 adolescent groups strengthened & 12 formed.
23	Margadarshi	24,518	Project Objectives: Build a protective environment in 14 hamlets to ensure girl children are protected from violence, abuse and exploitation manifested by child marriages.
			Project Review: 1,299 families sensitized about child marriage and its negative effects; District level campaign organized on girl child protection which received media coverage; 3 new ICDS centers approved; 2 schools upgraded; 15 children selected for residential school with full scholarship; 3 child marriages averted; 8 adolescent girl's collectives & 6 children's collectives formed.
24	Rural Workers Development Society [RWDS]	29,996	Project Objectives: Reduce and prevent child labor in 52 villages, create a protective environment for migrant children, and improve school retention.
			Project Review: 152 members attended meetings; Anti Child Labor day organized; 4 dropouts re-enrolled; 3 mothers, 6 children & 4 elders got treatment & 1 infant immunized; Enrolment campaign conducted for 16 villages which ensured 3695 children are in school; 62 children re-enrolled; 6 children re-appeared for secondary exam; Life skill training organized for 306 adolescent children & 43 child labor; Adolescent girls' collective formed.
25	Shramik Vikas Kendram [SVK]	42,567	Project Objectives: Ensure reduction of children in child labor & reduction of school dropouts in project area

			Project Review: Awareness programs conducted; 10 dropouts & 16 child labors mainstreamed; 108 child labors received health counselling; 6 teachers & 69 Education Volunteers appointed; 462 children passed grade 10 exams; 295 children passed Intermediate exam; 17 girls gained admission into government welfare hostels; 11 families cancelled child marriages; 13 Adolescent Groups formed.
26	Gram Mitra Samaj Sevi Sansthan [GMSSS]	17,035	Project Objectives: Ensure children from 16 villages receive quality pre-primary education; Right to Education norms implemented in 4 schools and all Anganwadis provide supplementary food and other services.
			Project Review: Construction of Anganwadi building completed; 322 children (3-6 years) enrolled in Anganwadi; 8 Anganwadis implementing Early Childhood Care and Education; 953 children (6-14 years) enrolled & retained in school; 449 children (15-18 years) and 9 drop out re-enrolled in schools; 18 SMCs strengthened, 22 Anganwadis developed kitchen gardens; 16 Severely Malnourished (SAM) children moved up to Moderately Malnourished (MAM); 48 MAM children moved to normal health.
27	Gramya Vikas Trust [GVT]	13,704	Project Objectives: Ensure enrolment of children in age group; retention of children in school & implementation of Right To Education norms
			Project Review: 476 children enrolled in ICDS centers; 8 Anganwadi Centers (AWC) activated; 3 children freed from child labor; 10 support classes organized for 98 children; 91 irregular children made regular; 17 children received free bus pass, 3 girls received bicycles, and 11 children got scholarship for continuing school; 3 School Management Committees activated; 5 monitoring committees formed.
28	Sankalp Manav Vikas Sansthan [SMVS]	18,041	Project Objectives: Ensure 100% enrolment and retention of children aged 6-18 & reduction in child labor & child marriages in 20 villages.
			Project Review: 203 children from 80 families continued education; 212 families prevented from migration; 55 vulnerable families linked with government schemes; sensitization of 262 adolescent girls to stop school dropouts; 98 children benefited from support classes; 224 girls mapped as vulnerable to child marriage; 16 village level cadre trained & appointed as child protection persons.
29	Sadhana - Society for Action in Disability and Health Awareness	17,955	Project Objectives: To secure access to free primary health care services, reduce malnutrition & facilitate children to understand age appropriate growth & development.
			Project Review: 71 mothers registered in ICDS & 162 got Mother and Child Protection cards; 456 children received health cards; 66 adolescent girls started kitchen gardens & 65 followed hygiene practices during menstruation; 4 Severely Acute Malnourished children referred to Nutrition Rehabilitation

			Center; annual tournament organised to encourage play, sports and exercise.
30	CRY India - Grant for Capacity Building of Projects	37,280	Project Objectives: Grant to CRY India for capacity building of Projects
			Project Review: CRY America supports Projects in India that are selected on the basis of their track record, the issues they work with & impact on the communities. Supported Projects are provided with financial & capacity building support. Capacity building efforts includes program development & trainings for the project staff, teachers & community workers in the areas of education, healthcare, child labor, child marriage etc. CRY America utilizes the expertise of it's partner CRY India to ensure that all grants to India Projects are effectively utilized & their capacities enhanced towards achieving their goals.
31	CRY India - Grant Management Services	74,560	Project Objectives: Grant Management Services provided by CRY India
			Review: CRY America utilizes CRY India's grant management services to ensure effective utilization of grants & enhanced capacities of supported Projects towards achieving their goals. CRY's Project planning, monitoring, & evaluation systems include regular field visits, financial reporting, annual planning, financial reviews. CRY's team of professionals monitor achievements against key indicators. CRY has developed well-recognized impact parameters used in reviewing & planning processes that enables CRY & its grantees to set clearly defined & measurable goals. Project impact is consistently reported to donors through newsletters, social media & our website
	Total	857,448	

**CRY – Child Rights and You America, Inc.
2018**

The name, addresses and titles of the Organization's current officers and trustees are as follows:

<u>Officers</u>	Residential Address	Business Address
President	Shefali Sunderlal 346 W 84 th St, Apt #2R New York, NY 10024	639 Granite Street #408 Braintree, MA 02184
Secretary	Edward Remias 17181 Monterey Ridge Way San Diego, CA 92127	C/O Vaughn Associates Services, Inc 639 Granite Street #408 Braintree, MA 02184
Treasurer	Apoorv Agarwal 10 Rockwall Gardenway Durham, NC 27713	C/O Vaughn Associates Services, Inc 639 Granite Street #408 Braintree, MA 02184

Directors

Shefali Sunderlal 346 W 84 th St, Apt #2R New York, NY 10024	639 Granite Street #408 Braintree, MA 02184
Edward Remias 17181 Monterey Ridge Way San Diego, CA 92127	C/O Vaughn Associates Services, Inc 639 Granite Street #408 Braintree, MA 02184
Apoorv Agarwal 10 Rockwall Gardenway Durham, NC 27713	C/O Vaughn Associates Services, Inc 639 Granite Street #408 Braintree, MA 02184
Puja Marwaha 189/1 Anand Estate Mumbai, India 400011	C/O Vaughn Associates Services, Inc 639 Granite Street #408 Braintree, MA 02184
Vatsala Mamgain 632, Lane No.3, Westend Marg New Delhi, India 110030	C/O Vaughn Associates Services, Inc 639 Granite Street #408 Braintree, MA 02184

CRY – CHILD RIGHTS AND YOU AMERICA, INC.

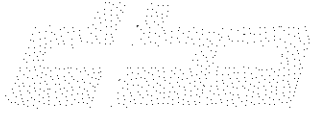
FINANCIAL STATEMENTS

DECEMBER 31, 2018

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

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DePaola, Begg & Associates, P.C.
Certified Public Accountants

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Frank A. Mello, C.P.A., C.F.P.
M. Christopher Murphy, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
CRY - Child Rights and You America, Inc.

We have audited the accompanying financial statements of CRY - Child Rights and You America, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CRY - Child Rights and You America, Inc. as of December 31, 2018, 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.

DePaola Begg & Assoc. P.C.

Hyannis, Massachusetts
October 29, 2019

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2018

	<u>2018</u>
<u>ASSETS</u>	
CURRENT ASSETS:	
Cash	\$ 1,363,128
Accounts receivable	19,282
Prepaid expenses	23,613
Total Current Assets	<u>1,406,023</u>
FIXED ASSETS:	
Office equipment	5,654
Less accumulated depreciation	<u>(5,654)</u>
Total Property and Equipment	<u>-</u>
TOTAL ASSETS	<u>\$ 1,406,023</u>
<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES:	
Accounts payable	\$ 10,048
Grants payable	157,448
Accrued expenses	13,000
Total Current Liabilities	<u>180,496</u>
NET ASSETS:	
Without donor restrictions	<u>1,225,527</u>
Total Net Assets	<u>1,225,527</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,406,023</u>

See independent auditor's report and notes to financial statements



CRY - CHILD RIGHTS AND YOU AMERICA, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Without Donor Restrictions</u>
REVENUES AND SUPPORT:	
Contributions	\$ 575,337
Fundraising events	
Revenue raised	1,188,751
Expenses incurred	<u>(261,756)</u>
Net Fundraising Event Revenue	<u>926,995</u>
Interest Income	<u>302</u>
Total Revenues and Other Support	<u>1,502,634</u>
EXPENSES:	
Program/grant services	927,448
Fundraising	229,316
Administrative	<u>289,254</u>
Total Expenses	<u>1,446,018</u>
CHANGE IN NET ASSETS	56,616
NET ASSETS - BEGINNING OF YEAR	<u>1,168,911</u>
NET ASSETS - END OF YEAR	<u><u>\$ 1,225,527</u></u>

See independent auditor's report and notes to financial statements

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>2018</u>
Program/Grant Expenses:	
India projects	\$ 857,448
US projects	<u>70,000</u>
Total Program/Grant Expenses	<u>\$ 927,448</u>
Fundraising Expenses:	
Marketing	\$ 222,870
Postage	<u>6,446</u>
Total Fundraising Expenses	<u>\$ 229,316</u>
Administrative Expenses:	
Payroll	\$ 160,234
Professional services	57,436
Travel and seminar/conference	30,580
Rent	9,665
Insurance	8,454
License and registration fees	9,406
Service charges	6,020
Telephone and internet services	3,385
Postage	2,223
Dues	706
Electricity	379
Office supplies	<u>766</u>
Total Administrative Expenses	<u>\$ 289,254</u>

See independent auditor's report and notes to financial statements

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 56,616
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Decrease in accounts receivable	25,527
Increase in prepaid expenses	(13,994)
Increase in accounts payable	9,674
Decrease in accrued expenses	(1,500)
Increase in grants payable	<u>100,015</u>
Net Cash Provided by Operating Activities	<u>176,338</u>
NET INCREASE IN CASH	<u>176,338</u>
CASH - BEGINNING OF YEAR	<u>1,186,790</u>
CASH - END OF YEAR	<u>\$ 1,363,128</u>
Supplemental disclosure:	
Interest paid	\$ <u> -</u>
Taxes paid	\$ <u> -</u>

See independent auditor's report and notes to financial statements

CRY – CHILD RIGHTS AND YOU AMERICA, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization Purpose - CRY – Child Rights and You America, Inc. (the Organization) was established in November 2002 as a Delaware Corporation, and is a not-for-profit organized under Section 501(c)(3) of the Internal Revenue Code. The mission of the Organization is to raise funds for and public awareness of the problems that face underprivileged children, with emphasis on children living in India.

Basis of Accounting - The Organization’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, certain revenues are recognized when earned rather than when cash is received and certain expenses are recognized when the obligation is incurred rather than when the cash is disbursed.

Basis of Presentation - The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 Not-for-Profit Entities dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 Not-for-Profit Entities “Presentation of Financial Statements” was effective January 1, 2018.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

At December 31, 2018, there were no assets with donor restrictions.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash - For the purposes of the statement of cash flows, the Organization considers checking accounts, saving accounts, money market instruments and all highly liquid debt instruments with an original maturity of three months or less to be cash and cash equivalents.

Concentration of credit risk - The Organization maintains bank accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 as of December 31, 2018. The Organization may from time to time hold cash in one institution for more than \$250,000, but does not expect to incur any losses on these accounts and does not consider that a significant credit risk. At December 31, 2018, the Organization had approximately \$514,334 of its cash balance in excess of FDIC limits.

Accounts receivable - The Organization uses the specific write-off method for both book and tax purposes. Under this method, an allowance for doubtful accounts is not maintained, but accounts receivable are written off when they become uncollectible. Generally accepted accounting principles require an allowance for doubtful accounts receivable whenever it can be reasonably estimated and is a material amount. The effect of using the specific write-off method instead of the reserve method is not material to the financial statements taken as a whole.

Fixed Assets - Fixed assets are recorded at cost. When assets are retired or otherwise disposed of, the cost and accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized. Depreciation is provided for using straight-line and accelerated methods over the following estimated useful lives:

<u>Classification</u>	<u>Life</u>
Equipment	5 years

Income Taxes - The Organization is a public charity exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Management believes that the Organization operates in a manner consistent with its tax-exempt status at both the federal and state levels. The Organization annually files IRS Form 990 – *Return of Organization Exempt from Income Tax* reporting various information that the IRS uses to monitor the activities of tax-exempt entities. These tax returns are subject to review of the taxing authorities, generally for three years after they were filed. The federal tax returns for years 2017, 2016, and 2015 remain open for review. The Organization currently has no tax examinations in progress.

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions - All contributions (including pledges receivable) are considered available for unrestricted use, unless specifically restricted by the donor. Donations and membership dues received with donor program restrictions and/or time restrictions are recorded as net assets with restrictions. When a donor restriction expires, that is, when a stipulated time restriction applies or a purpose restriction is accomplished, net assets with restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

Advertising - The Organization expenses advertising costs as they are incurred. The total cost of advertising expenses incurred during the year ended December 31, 2018 was \$43,100.

Functional Allocation of Expenses - The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities and statement of functional expenses.

New Accounting Pronouncement - On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

NOTE 2 - LICENSING AGREEMENT WITH CHILD RELIEF AND YOU, INDIA

The Organization has entered into an agreement, dated July 23, 2004, with Child Relief and You, India (CRY India), a public charity trust of India. The agreement allows the Organization to use the CRY India name, trademark and logo. This agreement also outlines services provided to the Organization by CRY India for the purpose of facilitating grants made to India-based projects. The Organization has also entered into an agreement with CRY India under which CRY India will provide grant management services for all grants made in India. During the year ended December 31, 2018, the Organization made total grants to CRY India in the amount of \$857,448. At December 31, 2018, the balance of grants payable to CRY India amounted to \$157,448.

CRY - CHILD RIGHTS AND YOU AMERICA, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

NOTE 3 - OCCUPANCY

The Organization leases office space in Braintree, Massachusetts on a month to month basis at a monthly rate of \$115 per month. The Organization also leases office space, from the president of the Organization, in New York on a month to month basis at a rate of \$700 per month. Rent expensed and paid for the year ended December 31, 2018 was \$9,665. Rent expense for the year end December 31, 2019 is expected to be \$9,780.

NOTE 4 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$ 1,363,128
Accounts receivable	19,282
Prepaid expenses	23,613
Total	<u>\$ 1,406,023</u>

NOTE 5 - SUBSEQUENT EVENT – DATE OF MANAGEMENT REVIEW

The Organization has evaluated subsequent events through October 29, 2019, the date through which the financial statements were available to be issued and has determined that there are no subsequent events that require disclosure under FASB ASC Topic 855 - Subsequent Events.