

## Friends of Lesotho

4110 Denfeld Ave.  
Kensington, MD 20895  
Tel (301) 942-2751

<http://friendsoflesotho.org>  
Email: [zapdoodat@erols.com](mailto:zapdoodat@erols.com)



April 21, 2009

To: Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0027

Re: Friends of Lesotho Tax Filing for 2008

Dear Sir/Madam,

The following items are attached for your review:

- 1) Completed and signed IRS Form 990ez.
- 2) 990ez attachment - Listing project expenses and descriptions, per Part III, line 31a.
- 3) Completed Schedule A
- 4) Completed Schedule B

Please contact me (addresses above) if you have any questions or need additional information. Thanks.

A handwritten signature in black ink, appearing to read "John Hollister". The signature is fluid and cursive.

John Hollister  
Treasurer

attachments

cc: MD Secretary of State

1950  
1951  
1952  
1953  
1954  
1955  
1956  
1957  
1958  
1959  
1960

1961

1962  
1963  
1964  
1965  
1966  
1967  
1968  
1969  
1970

1971

1972

1973

1974  
1975  
1976  
1977  
1978  
1979  
1980

1981  
1982  
1983  
1984  
1985  
1986  
1987  
1988  
1989  
1990

1991  
1992

1993

1994  
1995  
1996  
1997  
1998  
1999  
2000

2001  
2002  
2003  
2004  
2005  
2006  
2007  
2008  
2009  
2010

2008

Open to Public Inspection

Form 990-EZ

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury Internal Revenue Service

A For the 2008 calendar year, or tax year beginning January 1, 2008, and ending December 31, 20 08

- B Check if applicable: Address change, Name change, Initial return, Termination, Amended return, Application pending

C Name of organization: Friends of Lesotho. Number and street (or P.O. box, if mail is not delivered to street address): 4110 Denfeld Ave. City or town, state or country, and ZIP + 4: Kensington, MD 20895-1513

D Employer identification number: 52 1544063. E Telephone number: (240) 777-7707. F Group Exemption Number: n/a

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: [X] Cash [ ] Accrual. Other (specify):

I Website: http://friendsoflesotho.org

H Check [ ] if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Organization type (check only one) - [X] 501(c) ( 3 ) (insert no.) [ ] 4947(a)(1) or [ ] 527

K Check [ ] if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 49,438.51

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include Revenue (1-9), Expenses (10-17), and Net Assets (18-21).

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

Table with 3 columns: Description, (A) Beginning of year, (B) End of year. Rows include 22 Cash, savings, and investments; 23 Land and buildings; 24 Other assets; 25 Total assets; 26 Total liabilities; 27 Net assets or fund balances.



**Part V Other Information** (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
37b	b Did the organization file Form 1120-POL for this year?		
38a	38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
38b	b If "Yes," complete Schedule L, Part II and enter the total amount involved ▶ 38b n/a		
39	39 Section 501(c)(7) organizations. Enter:		
39a	a Initiation fees and capital contributions included on line 9 ▶ 39a n/a		
39b	b Gross receipts, included on line 9, for public use of club facilities ▶ 39b n/a		
40a	40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ n/a ; section 4912 ▶ n/a ; section 4955 ▶ n/a		
40b	b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I		✓
40c	c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ n/a		
40d	d Enter amount of tax on line 40c reimbursed by the organization ▶ n/a		
40e	e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	41 List the states with which a copy of this return is filed. ▶ MD		
42a	42a The books are in care of ▶ John Hollister, Treasurer (home # here, work on p1) Telephone no. ▶ (301) 942-2751 Located at ▶ 4110 Denfeld Ave., Kensington, MD ZIP + 4 ▶ 20895-1513		
42b	b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ n/a See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	Yes	No
42c	c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶ n/a		✓
43	43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 n/a		
44	44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	Yes	No
45	45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- |   |     | Yes                      | No                                  |
|---|-----|--------------------------|-------------------------------------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . | 46  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   | 47  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   | 48  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .   | 49a | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," was the related organization(s) a section 527 organization? . . . . .  | 49b | <input type="checkbox"/> | <input type="checkbox"/>            |

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ▶				

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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** ▶ *John Hollister* Signature of officer      Date 4/21/09  
 ▶ **John Hollister, Treasurer** Type or print name and title.

**Paid Preparer's Use Only** ▶ Preparer's signature      Date      Check if self-employed       Preparer's Identifying Number (See instructions)  
 Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ n/a      EIN ▶      Phone no. ▶ ( )

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

Pe-  
Line 3/a

**2008 Summary of Friends of Lesotho Project Expenses (cash only):**

<b>Project Name</b>	<b>Grants</b>	<b>Justgive.org Service Fees</b>	<b>Bank Wire Fees</b>	<b>Total Expenses</b>
PCV VAC Undesignated Fund	\$2,803.50	\$24.90	\$20.00	\$2,848.40
Tuition Assistance Program (TAP) Fund	\$9,000.00	\$20.40	\$20.00	\$9,040.40
HIV/AIDS Fund	\$600.00	\$0.00	\$0.00	\$600.00
Orphanages Fund	\$756.50	\$3.30	\$0.00	\$759.80
Pachela School (NGO)	\$8,500.00	\$0.00	\$40.00	\$8,540.00
Memorial Scholarship Fund	\$0.00	\$21.00	\$0.00	\$21.00
Village Hope Project (PCV)	\$2,678.00	\$0.00	\$0.00	\$2,678.00
LCCU (Lesotho Child Counseling Unit)	\$2,858.91	\$0.00	\$40.00	\$2,898.91
<b>Totals:</b>	<b>\$27,196.91</b>	<b>\$69.60</b>	<b>\$120.00</b>	<b>\$27,386.51</b>

1998-1999 Annual Report of the Board of Directors

Account	1998	1999	Change	Description
01-0000	00.00	00.00	00.00	Administrative
02-0000	00.00	00.00	00.00	Capital Assets
03-0000	00.00	00.00	00.00	Debt
04-0000	00.00	00.00	00.00	Equity
05-0000	00.00	00.00	00.00	Grants
06-0000	00.00	00.00	00.00	Income
07-0000	00.00	00.00	00.00	Other
08-0000	00.00	00.00	00.00	Reserves
09-0000	00.00	00.00	00.00	Unassigned
10-0000	00.00	00.00	00.00	Total

Re: Line 3/a

## Information on Peace Corps Lesotho

### Peace Corps Lesotho -

<http://www.peacecorps.gov/index.cfm?shell=learn.wherepc.africa.lesotho>

About 100 Peace Corps volunteers (PCVs) per year concentrate in the sectors of

- Community health
- Education
- Rural community development
- Agriculture (eliminated in 2000)

Approximately 1,888 volunteers have served in Lesotho since 1966.

Friends of Lesotho (FOL) supports the following PCV projects in Lesotho using the following standing funds:

### Tuition Assistance Program (TAP)

FOL funds scholarships to Primary and Secondary school students in Lesotho.

Recipients are selected via an application process managed by the TAP Committee (consisting of current Peace Corps Volunteers).

The Donations/Distributions Committee works with the Treasurer to determine what funds are available for TAP. The Committee works with TAP/Lesotho to determine the needs of TAP and a schedule of distributions of financial resources to this group.

### Background Information:

- About 65% of Basotho children attend Primary School, but only about 30% are able to attend Secondary school.
- Starting in 2000, Basotho children have had access to free elementary education. Numbers attending school have dramatically increased, but only in primary levels.
- As a result of free schooling, many students who have been orphaned by HIV/AIDS, have begun attending again.
- Oftentimes, schools offer breakfast and lunch, so tuition assistance not only helps children receive an education but also makes it possible for children to receive nutritious food.

### Volunteer Advisory Committee (VAC)

FOL provides grants to current Peace Corps Volunteers in Lesotho for small projects. The Donations/Distributions Committee works with the Treasurer to determine the funds available for the VAC and a schedule of distributions of financial resources to this group.

VAC funds projects which would otherwise be too small to be considered by major donor NGOs. Projects have included supplies for classrooms and HIV awareness education, and small business & craft co-op start-up materials. In general, projects which receive funds also require an input of local resources or labor.

**Other Funded Projects (breakout of "Other Projects" on IRS form).**

**Orphans**

When FOL receives donations specified for Orphans, the Donations/Distributions Committee finds orphanages to send that money to. In 2008, Orphanage related funds were routed through projects administered by PCVs in cooperation with the VAC in Lesotho.

**HIV/AIDS Education**

Donors also make donations specifically for HIV/AIDS. The Donations/Distributions Committee then sends the money to the VAC and asks them to make sure it gets used for an HIV/AIDS project. In these cases, the Committee gives VAC some general guidelines about how some of the money should be spent.

**Memorial Scholarship Fund**

This fund allows Friends of Lesotho members to make donations in memory of deceased persons for use in scholarship funds in Lesotho.

**Village Hope Project (PCV)**

This organization is set up to assist residents in a rural mountain village cope with the impacts of HIV/AIDS by providing support for income generating projects.