

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public
Inspection

A For the 2023 calendar year, or tax year beginning and ending																												
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization AVINA AMERICAS, INC.</td> <td rowspan="4">D Employer identification number 26-3525897</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td>1300 I STREET NW, PMB-500104</td> <td>400E</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20005</td> <td>E Telephone number 410-707-4926</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: VALERIA SCORZA SAME AS C ABOVE</td> <td>G Gross receipts \$ 10,898,341.</td> </tr> <tr> <td colspan="2">I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527</td> <td>H(a) Is this a group return for subordinates? ☐ Yes ☒ No</td> </tr> <tr> <td colspan="2">J Website: WWW.AVINA.NET</td> <td>H(b) Are all subordinates included? ☐ Yes ☐ No</td> </tr> <tr> <td colspan="2">K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other</td> <td>H(c) Group exemption number</td> </tr> <tr> <td colspan="2">L Year of formation: 2008</td> <td>M State of legal domicile: DE</td> </tr> </table>	C Name of organization AVINA AMERICAS, INC.		D Employer identification number 26-3525897	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	1300 I STREET NW, PMB-500104	400E	City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20005		E Telephone number 410-707-4926	F Name and address of principal officer: VALERIA SCORZA SAME AS C ABOVE		G Gross receipts \$ 10,898,341.	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		H(a) Is this a group return for subordinates? ☐ Yes ☒ No	J Website: WWW.AVINA.NET		H(b) Are all subordinates included? ☐ Yes ☐ No	K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		H(c) Group exemption number	L Year of formation: 2008		M State of legal domicile: DE
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Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE PART III, LINE 1.																								
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.																								
	3 Number of voting members of the governing body (Part VI, line 1a) 3 5																								
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 3																								
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 3																								
	6 Total number of volunteers (estimate if necessary) 6 3																								
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.																								
b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.																									
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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	VALERIA SCORZA, CHAIR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	RICHARD J. LOCASTRO, CPA	<i>Richard J. Locastro</i>	7/23/2024		P00288314
	Firm's name	Firm's EIN		Phone no.	
	GELMAN, ROSENBERG & FREEDMAN	52-1392008		301-951-9090	
	Firm's address				
	4550 MONTGOMERY AVE SUITE 800N BETHESDA, MD 20814-2930				

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:

TO PROMOTE THE COMMON GOOD FOR PRESENT AND FUTURE GENERATIONS IN THE AMERICAS THROUGH REGIONAL AND CROSS-BORDER COLLABORATION.

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 \$ 2,126,126. including grants of \$ 2,077,507.) (Revenue \$)

RECYCLING: THERE ARE MILLIONS OF LATIN AMERICANS WHO MAKE THEIR LIVING BY RECYCLING. DESPITE THEIR HISTORY OF ENVIRONMENTAL AND PRODUCTIVE CONTRIBUTIONS TO SOCIETY, THEY CONTINUE TO LIVE IN SOCIAL EXCLUSION AND WORK INFORMALLY, SUFFERING ECONOMIC EXPLOITATION. TO ACHIEVE A VISION FOR INCLUSIVE RECYCLING, AVINA WORKS TO PROMOTE SEPARATION AND DIFFERENTIATED COLLECTION, TO FORMALIZE THE WORK OF RECYCLERS THROUGH THE RECOGNITION AND RESTITUTION OF LABOR, SOCIAL, AND HUMAN RIGHTS, AND TO ENSURE FAIR COMPENSATION FOR THE SERVICE THAT RECYCLERS PROVIDE.

4b (Code:) (Expenses \$ 1,499,511. including grants of \$ 1,424,721.) (Revenue \$)

INNOVATION FOR DEMOCRACY: AVINA AMERICAS JOINED FORCES WITH OPEN SOCIETY FOUNDATIONS, LUMINATE, FORD FOUNDATION, HEWLETT FOUNDATION AND FUNDACION AVINA, TO INCREASE CITIZEN PARTICIPATION, CO-CONSTRUCTION PRACTICES, AND PUBLIC-COMMUNITY PARTNERSHIPS THROUGH THE USE OF CIVIC TECHNOLOGIES AND OPEN DATA IN ORDER TO ACCELERATE SOCIAL CHANGE IN LATIN AMERICA AND TO ACHIEVE THE SUSTAINABLE DEVELOPMENT GOALS. FURTHERMORE, AVINA IS SUPPORTING THE REGIONAL INITIATIVE (INDELA) TO STRENGTHEN DIGITAL RIGHTS AND PULSANTE, WHICH SUPPORTS THE EMPOWERMENT OF THE CITIZENS.

4c (Code:) (Expenses \$ 1,309,465. including grants of \$ 1,207,068.) (Revenue \$)

MIGRATION: AVINA AMERICAS JOINED FORCES WITH OPEN SOCIETY FOUNDATIONS, WALMART FOUNDATION AND FUNDACION AVINA TO PROMOTE PROGRAMS THAT WILL FACILITATE STRENGTHENING THE LABOR MIGRATION SYSTEM IN THE AGRICULTURAL SUPPLY CHAIN IN MEXICO AND THE UNITED STATES. THIS INCLUDES IDENTIFYING OPPORTUNITIES AND CHALLENGES INVOLVED IN ADVANCING FAIR WORK ISSUES IN THE REGION, AS WELL AS SUCCESSFUL STRATEGIES, ACTORS, AND MOVEMENT BUILDING OPPORTUNITIES.

4d Other program services (Describe on Schedule O.)(Expenses \$ 1,550,529. including grants of \$ 1,360,670.) (Revenue \$)**4e** Total program service expenses 6,485,631.

Form 990 (2023)

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>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2 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>	3	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>	4	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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	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>	6	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>	7	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>	8	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>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	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>	11a 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>	11b	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>	11c	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>	11d	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>	11e	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>	11f 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>	12a 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>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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>	14b 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>	15 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>	16 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. See instructions</i>	17	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>	18	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>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 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>	22 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>	23 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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	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>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	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>	33	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>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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>	35b	
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>	36	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>	37	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 13	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

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

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

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

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

☒**Section A. Governing Body and Management**

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

RAFAEL BLANCO - (410) 707-4926

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Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

[illegible]

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

1

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

the organization report compensation for the calendar year ending with or within the organization's tax year.		
(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		
0		

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	10,713,850.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		10,713,850.			
Program Service Revenue				Business Code			
	2 a						
	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)			183,733.		183,733.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses ...	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code			
	11 a	MISCELLANEOUS		900099	758.		758.
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d			758.		
12	Total revenue. See instructions			10,898,341.	0.	0.	184,491.

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 ...	316,965.	316,965.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	86,142.	86,142.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	5,666,859.	5,666,859.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	140,604.	89,149.	51,455.	
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	171,381.	53,066.	64,432.	53,883.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,018.	1,581.	2,658.	1,779.
9 Other employee benefits	44,075.	19,930.	16,430.	7,715.
10 Payroll taxes	21,763.	9,841.	8,113.	3,809.
11 Fees for services (nonemployees):				
a Management				
b Legal	3,050.		3,050.	
c Accounting	33,130.		33,130.	
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 Sch O.)	214,305.	207,758.	6,547.	
12 Advertising and promotion				
13 Office expenses	20,935.	16,013.	4,922.	
14 Information technology	21,000.		21,000.	
15 Royalties				
16 Occupancy	6,191.		6,191.	
17 Travel	18,645.	2,981.	6,748.	8,916.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	14,644.	2,341.	5,300.	7,003.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,101.		4,101.	
23 Insurance	15,028.		15,028.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEMBERSHIPS	13,005.	13,005.		
b COMMUNICATIONS	11,941.		11,941.	
c BUSINESS FILINGS	1,787.		1,787.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	6,831,569.	6,485,631.	262,833.	83,105.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck 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	114,639.	1	375,988.
	2 Savings and temporary cash investments	4,626,970.	2	7,575,349.
	3 Pledges and grants receivable, net		3	870,000.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,651.		
	b Less: accumulated depreciation	10b 23,068.	10c 4,685.	1,583.
	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 33)	4,746,294.	16	8,822,920.	
Liabilities	17 Accounts payable and accrued expenses	30,660.	17	40,514.
	18 Grants payable		18	
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	30,660.	26	40,514.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	536,613.	27	790,202.
	28 Net assets with donor restrictions	4,179,021.	28	7,992,204.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,715,634.	32	8,782,406.
	33 Total liabilities and net assets/fund balances	4,746,294.	33	8,822,920.

Form 990 (2023)

Part XI Reconciliation of Net AssetsCheck 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	10,898,341.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,831,569.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,066,772.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,715,634.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,782,406.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	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: ☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2023)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

AVINA AMERICAS, INC.

Employer identification number	
--------------------------------	--

26-3525897

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
---------------	---

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization 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).

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		
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2195324.	8494450.	6069014.	3883224.	10713850.	31355862.
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	2195324.	8494450.	6069014.	3883224.	10713850.	31355862.
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)						21142736.
6 Public support. Subtract line 5 from line 4.						10213126.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	2195324.	8494450.	6069014.	3883224.	10713850.	31355862.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7,373.	2,301.	1,822.	23,711.	183,733.	218,940.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)			450.		758.	1,208.
11 Total support. Add lines 7 through 10						31576010.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	32.34	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	29.06	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☐
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☐
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☒
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			☐

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule A (Form 990) 2023

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

PART II, SECTION C, LINE 17A, FACTS AND CIRCUMSTANCES TEST:

AVINA AMERICAS QUALIFIES AS A "PUBLICLY SUPPORTED" ORGANIZATION UNDER IRC 170(B)(1)(A)(VI) BECAUSE IT SATISFIES THE "FACTS AND CIRCUMSTANCES" TEST SET FORTH IN TREAS. REG. 1.170A-9(F)(3). AVINA AMERICAS NORMALLY RECEIVES AT LEAST 10% OF ITS SUPPORT FROM THE GENERAL PUBLIC AND IT CARRIES ON A CONTINUOUS AND BONA FIDE PROGRAM OF SOLICITATION OF PUBLIC SUPPORT. MOREOVER, AVINA AMERICAS MEETS THE FOLLOWING FACTORS ENUMERATED IN THE TREASURY REGULATIONS AS BEING INDICATIVE OF PUBLIC SUPPORT:

1. PERCENTAGE OF FINANCIAL SUPPORT. TREAS. REG. 1.170A-9(F)(3)(III)(A).

DURING THE FIVE-YEAR PERIOD ENDING ON DECEMBER 31, 2023, THE PORTION OF AVINA AMERICAS' SUPPORT THAT QUALIFIES AS ELIGIBLE PUBLIC SUPPORT IS 32.34% (SEE SCHEDULE A), SUBSTANTIALLY IN EXCESS OF THE 10% THRESHOLD.

2. SOURCES OF SUPPORT. TREAS. REG. 1.170A-9(F)(3)(III)(B).

AVINA AMERICAS RECEIVES CONTRIBUTIONS FROM A WIDE RANGE OF DONORS. DURING THE PAST FIVE TAX YEARS, AVINA AMERICAS HAS RECEIVED GENEROUS SUPPORT FROM ORGANIZATIONS INCLUDING:

- OMIDYAR NETWORK
- OPEN SOCIETY FOUNDATIONS
- THE COCA-COLA FOUNDATION
- FORD FOUNDATION
- XYLEM WATERMARK
- PORTICUS LATIN AMERICA

Part VI**Supplemental Information.**

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

- PEPSICO, INC.

- W.K. KELLOGG FOUNDATION

- CAF AMERICA

- LUMINATE GROUP

- DOW COMPANY FOUNDATION

- HUMANITY UNITED

- TARGET FOUNDATION

- TRUE COST INITIATIVE

- WALLACE GLOBAL FUND

- WALMART FOUNDATION

- WELLSPRING PHILANTHROPIC FUND

- CITI LATIN AMERICA

-SKOLL FOUNDATIO-THE WILLIMA & FLORA HEWLETT FOUNDATION

-NTEN

-PANORAMA GLOBAL

-MERCADO LIBRE

-COMMUNITY FOUNDATION FOR SOUTHEAST MICHIGAN

THE ORGANIZATION ALSO COLLABORATES WIDELY WITH ACADEMIC, CIVIL SOCIETY, GOVERNMENT AND DEVELOPMENT ORGANIZATIONS IN THE US FOCUSED ON SUSTAINABLE DEVELOPMENT IN THE AMERICAS, INCLUDING THE INTER-AMERICAN DIALOGUE, INTER-AMERICAN DEVELOPMENT BANK, INTER-AMERICAN FOUNDATION, AND AMERICAS SOCIETY, AMONG OTHERS.

FUNDRAISING IS LED BY THE EXECUTIVE DIRECTOR AND GENERALLY TAKES THE FORM OF WRITTEN GRANT REQUESTS FOLLOWING PERSONAL CONTACTS WITH POTENTIAL FUNDERS.

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

(C) REPRESENTATIVE GOVERNING BODY. TREAS. REG. 1.170A-9(F)(3)(III)(C).

AVINA AMERICAS' GOVERNING BODY REPRESENTS BROAD PUBLIC INTERESTS, RATHER THAN THE PERSONAL OR PRIVATE INTERESTS OF A LIMITED NUMBER OF DONORS. THE BOARD OF DIRECTORS INCLUDES REPRESENTATIVES FROM SEVERAL DIFFERENT ORGANIZATIONS AND INCLUDES:

SEAN MCKAUGHAN, CHAIR OF THE BOARD

MR. MCKAUGHAN HAS BEEN WITH AVINA SINCE 1998, AND LED AVINA'S EXECUTIVE TEAM FOR TEN YEARS. HE BECAME CHIEF OPERATING OFFICER IN 2006 AND WAS TAPPED AS CHIEF EXECUTIVE OFFICER AND BOARD MEMBER IN 2007. DURING HIS TIME AT AVINA, MR. MCKAUGHAN HAS BEEN A CHAMPION AND GLOBAL ADVOCATE FOR INCLUSIVE BUSINESS, EFFORTS TO COMBAT DEFORESTATION, SOCIAL INNOVATION NETWORKS, AND THE PROMOTION OF SUSTAINABILITY IN LATIN AMERICA AND THROUGHOUT THE WORLD. HE WAS ONE OF THE MAIN ARCHITECTS OF THE STRATEGY AND IMPLEMENTATION OF AVINA PROGRAMS IN BRAZIL.

MR. MCKAUGHAN HOLDS MASTER'S DEGREES IN URBAN PLANNING AND IN LATIN AMERICAN STUDIES FROM THE UNIVERSITY OF TEXAS AT AUSTIN. BEFORE BEGINNING HIS WORK WITH AVINA, HE COLLABORATED WITH INSTITUTIONS SUCH AS BRAZIL'S INSTITUTE OF APPLIED ECONOMIC RESEARCH (IPEA), THE LYNDON B. JOHNSON SCHOOL OF PUBLIC AFFAIRS, THE HOUSTON ADVANCED RESEARCH CENTER (HARC), MEXICO'S MONTERREY INSTITUTE OF TECHNOLOGY AND HIGHER EDUCATION, THE TEXAS WORKFORCE COMMISSION, AND THE CENTER FOR THE STUDY OF WESTERN HEMISPHERIC TRADE.

Part VI

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

KATHERINE MARSHALL, BOARD MEMBER

KATHERINE MARSHALL HAS WORKED FOR OVER FOUR DECADES ON INTERNATIONAL DEVELOPMENT, FOCUSING ON THE WORLD'S POOREST COUNTRIES. A SENIOR FELLOW AT GEORGETOWN UNIVERSITY'S BERKLEY CENTER FOR RELIGION, PEACE AND WORLD AFFAIRS AND PROFESSOR OF THE PRACTICE OF DEVELOPMENT, RELIGION, AND CONFLICT IN THE SCHOOL OF FOREIGN SERVICE, SHE IS THE EXECUTIVE DIRECTOR OF THE WORLD FAITHS DEVELOPMENT DIALOGUE (WFDD), A NON-GOVERNMENTAL ORGANIZATION BORN IN THE WORLD BANK. WFDD'S MISSION (AND CENTER OF MARSHALL'S CURRENT WORK) IS TO BRIDGE GULFS SEPARATING THE WORLDS OF DEVELOPMENT AND RELIGION. DURING HER CAREER AT THE WORLD BANK SHE HELD LEADERSHIP ASSIGNMENTS FOR AFRICA, LATIN AMERICA, AND EAST ASIA AND WAS COUNSELOR TO THE BANK'S PRESIDENT ON ETHICS, VALUES, AND FAITH IN DEVELOPMENT. BOARD POSITIONS INCLUDE AVINA AMERICAS, THE OPUS PRIZE FOUNDATION, THE INTERNATIONAL SHINTO FOUNDATION, AND THE INTERNATIONAL ANTI-CORRUPTION CONFERENCE ADVISORY BOARD; SHE SERVED AS A TRUSTEE OF PRINCETON UNIVERSITY AND OF THE WASHINGTON NATIONAL CATHEDRAL FOUNDATION. A MEMBER OF THE COUNCIL ON FOREIGN RELATIONS SHE IS VISITING PROFESSOR AT THE UNIVERSITY OF CAMBODIA. SHE IS THE AUTHOR OF SEVERAL BOOKS AND MANY ARTICLES, MOST RECENTLY GLOBAL INSTITUTIONS OF RELIGION: ANCIENT MOVERS, MODERN SHAKERS, PUBLISHED BY ROUTLEDGE IN 2013 AND (COEDITED WITH SUSAN HAYWARD) WOMEN, RELIGION, AND PEACEBUILDING: ILLUMINATING THE UNSEEN.

CHRISTIAN SAGEL, SECRETARY

MR. SAGEL HAS BEEN WITH AVINA SINCE 2014. HE IS RESPONSIBLE FOR THE LEGAL AREA, WITH HEADQUARTERS IN PANAMA, AND COLLABORATES WITH THE CFO OF THE

Part VI

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

ORGANIZATION IN POTENTIAL CRISIS MANAGEMENT AND ELABORATION OF POLICIES.

HIS EXPERTISE INCLUDES CORPORATE LAW, CONFLICTS CONCILIATION, AND LAW ECONOMICS MANAGEMENT.

MR. SAGEL HOLDS A MASTER'S DEGREE IN LAW ECONOMICS FROM THE UNIVERSITY OF BUENOS AIRES IN ARGENTINA. HE ALSO HOLDS A DEGREE IN LAW AND POLITICAL SCIENCES FROM THE CATHOLIC UNIVERSITY SANTA MAR A LA ANTIGUA IN PANAMA.

MR. SAGEL HAS PARTICIPATED AS A VOLUNTEER IN SEVERAL SOCIAL SERVICE ACTIVITIES IN RURAL AREAS OF PANAMA.

MELAT TESFAYE, BOARD MEMBER

MELAT TESFAYE HAS EXTENSIVE EXPERIENCE IN FINANCIAL PLANNING AND STRATEGY WITHIN THE NOT-FOR-PROFIT AND BANKING SECTORS. SHE CURRENTLY SERVES AS THE DIRECTOR OF FINANCIAL PLANNING & ANALYSIS FOR THE AMERICAN RED CROSS, FOCUSING ON MULTIYEAR STRATEGIC PLANNING TO IMPROVE THE ORGANIZATION'S LONG TERM FINANCIAL PERFORMANCE AND CASH MANAGEMENT. EARLIER IN HER CAREER MELAT WORKED WITH SOFITEL CAPITAL IN AFRICA AND THE MIDDLE EAST. SHE HOLDS A BACHELOR OF SCIENCE DEGREE IN ECONOMICS FROM FLORIDA INTERNATIONAL UNIVERSITY. ORIGINALLY FROM ETHIOPIA, MELAT NOW LIVES IN COLORADO WITH HER PARTNER AND THEIR DAUGHTER.

EDITH ASIBEY, BOARD MEMBER

EDITH IS AN ADVOCACY AND COMMUNICATION STRATEGIST, BEHAVIOR DESIGNER, AND TINY HABITS COACH. MULTICULTURAL SINCE BIRTH, EDITH HAS LIVED AND WORKED IN SEVERAL COUNTRIES AND IS FLUENT IN FOUR LANGUAGES. EDITH LEADS ASIBEY CONSULTING, A FIRM THAT PARTNERS WITH ORGANIZATIONS TO IMPROVE HOW THEY TAKE AUDIENCES FROM INTENTION TO ACTION. DURING HER TIME AS A HUMANITARIAN

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

WORKER WITH UNICEF, EDITH WAS STATIONED IN BRAZIL. SHE AND HER TEAM
DESIGNED CUTTING-EDGE DIGITAL STRATEGIES THAT SUCCESSFULLY MOBILIZED
MILLIONS OF PEOPLE IN OVER 150 COUNTRIES IN SUPPORT OF CHILDREN'S RIGHTS.
EDITH ALSO BROUGHT STRATEGIC THINKING TO HER ROLE AS CHIEF COMMUNICATIONS
OFFICER AT THE ATLANTIC PHILANTHROPIES IN NEW YORK, THE LARGEST
LIMITED-LIFE FOUNDATION IN THE WORLD, BEFORE COMPLETING ITS GRANT MAKING
IN 2016 AND CLOSING ITS DOORS IN 2020. EDITH IS A TRUSTEE OF THE
POPULATION COUNCIL AND SERVES ON ITS DEVELOPMENT AND ENGAGEMENT COMMITTEE.

CONTINUATION OF "FACTS AND CIRCUMSTANCES"

HILDA VEGA, BOARD MEMBER

PHILANTHROPIC ADVISOR WITH 20 YEARS OF EXPERIENCE WORKING WITH CIVIL
SOCIETY AND PHILANTHROPIC ORGANIZATIONS IN THE US AND GLOBALLY TO
ADVANCE THEIR ORGANIZATIONAL GOALS.

SPECIALTIES: GRANT-MAKING STRATEGY DEVELOPMENT, IMPLEMENTATION AND
EVALUATION. SUSTAINABLE DEVELOPMENT, PARTICULARLY IN LATIN AMERICA.

RESOURCE DEVELOPMENT (INDIVIDUALS AND FOUNDATIONS). ISSUE AREA

EXPERTISE (FOR U.S. AND LATIN AMERICA) IN HUMAN RIGHTS, WOMEN'S RIGHTS,
SOCIAL ENTREPRENEURSHIP, DRUG POLICY REFORM, ENVIRONMENTAL
SUSTAINABILITY AND ECONOMIC AND SOCIAL DEVELOPMENT. BROWN UNIVERSITY.
BOARD ACLU OF ILLINOIS. BASED IN CHICAGO.

(D) PUBLIC PARTICIPATION IN PROGRAMS OR POLICIES. TREAS. REG.

1.170A-9(F)(3)(III)(D).

FINALLY, AVINA AMERICAS' CHARITABLE MISSION AND PROGRAMS ARE DIRECTLY

Part VI

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

FOR THE BENEFIT OF THE GENERAL PUBLIC ON A CONTINUING BASIS. ITS CHARITABLE MISSION IS FOCUSED ON CONTRIBUTING TO THE SUSTAINABLE DEVELOPMENT OF LATIN AMERICA.

AVINA AMERICAS HAS AN ACTIVE GRANTMAKING PROGRAM THROUGH WHICH IT SUPPORTS AND PARTNERS WITH CHARITABLE ORGANIZATIONS BOTH IN AND OUTSIDE THE UNITED STATES. SINCE 2008, AVINA AMERICAS HAS DONATED OVER \$65 MILLION IN GRANTS TO SUPPORT THE WORK OF OVER 100 ALLIES BASED IN 17 COUNTRIES THROUGHOUT THE HEMISPHERE AND BEYOND. THESE ALLIES ARE FOCUSED ON THE FOLLOWING ISSUES OF PUBLIC INTEREST ACROSS THE AMERICAS:

MIGRATION: EVEN THOUGH MIGRATION HAS MADE CONTRIBUTIONS TO DEVELOPMENT IN LATIN AMERICA, THE FOCUS ON SECURITY BY RECEIVING COUNTRIES AND THE LACK OF ECONOMIC OPPORTUNITIES IN COUNTRIES OF ORIGIN HAVE CREATED ONE OF THE WORST HUMANITARIAN CRISES ON THE CONTINENT, PARTICULARLY FOR MIGRANTS IN MEXICO AND CENTRAL AMERICA. AVINA IS WORKING TO CREATE COLLABORATIVE LINKAGES BETWEEN DIFFERENT SECTORS OF SOCIETY AT BOTH THE LOCAL AND GLOBAL LEVELS AND TO CHANNEL EFFORTS TOWARD A REGULATORY, INSTITUTIONAL, AND ETHICAL FRAMEWORK FOR HUMAN MOBILITY THAT IS DIGNIFIED, FORMAL, DEMOCRATIC, SUPPORTIVE, AND SUSTAINABLE.

INNOVATION FOR DEMOCRACY: AVINA AMERICAS JOINED FORCES WITH OPEN SOCIETY FOUNDATIONS, LUMINATE, FORD FOUNDATION AND FUNDACION AVINA, TO INCREASE CITIZEN PARTICIPATION, CO-CONSTRUCTION PRACTICES, AND PUBLIC-COMMUNITY PARTNERSHIPS THROUGH THE USE OF CIVIC TECHNOLOGIES AND OPEN DATA IN ORDER TO ACCELERATE SOCIAL CHANGE IN LATIN AMERICA AND TO ACHIEVE THE SUSTAINABLE DEVELOPMENT GOALS. FURTHERMORE, AVINA IS

Part VI

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

SUPPORTING THE REGIONAL INITIATIVE (INDELA) TO STRENGTHEN DIGITAL RIGHTS AND PULSANTE, WHICH SUPPORTS THE EMPOWERMENT OF THE CITIZENS.

RECYCLING: THERE ARE MILLIONS OF LATIN AMERICANS WHO MAKE THEIR LIVING BY RECYCLING. DESPITE THEIR HISTORY OF ENVIRONMENTAL AND PRODUCTIVE CONTRIBUTIONS TO SOCIETY, THEY CONTINUE TO LIVE IN SOCIAL EXCLUSION AND WORK INFORMALLY, SUFFERING ECONOMIC EXPLOITATION. TO ACHIEVE A VISION FOR INCLUSIVE RECYCLING, AVINA WORKS TO PROMOTE SEPARATION AND DIFFERENTIATED COLLECTION, TO FORMALIZE THE WORK OF RECYCLERS THROUGH THE RECOGNITION AND RESTITUTION OF LABOR, SOCIAL AND HUMAN RIGHTS, AND TO ENSURE FAIR COMPENSATION FOR THE SERVICE THAT RECYCLERS PROVIDE.

WATER CONSERVATION: AVINA, ALONG WITH A GROWING NUMBER OF ALLIES, WORKED TO ACHIEVE THE VISIBILITY, RECOGNITION, STRENGTHENING, AND ARTICULATION OF COMMUNITY EFFORTS FOR ACCESS TO POTABLE WATER THROUGH THE "INICIATIVA+AGUA". SOCIAL ORGANIZATIONS, BUSINESSES, AND GOVERNMENTS HAVE JOINED THE CAUSE, ALONG WITH HUNDREDS OF LOCAL ALLIES AND THOUSANDS OF COMMUNITY ORGANIZATIONS IN THE REGION, INCLUDING THE RECENTLY FORMED CONFEDERATION OF LATIN AMERICAN COMMUNITY WATER AND SANITATION ORGANIZATIONS. AVINA ALSO AIMS TO STRENGTHEN DEMOCRACY AS A MEANS OF UNDERPINNING SUSTAINABLE DEVELOPMENT IN LATIN AMERICA; FOR THIS REASON, AVINA MAKES AN EFFORT TO INFORM DECISION MAKERS ABOUT THE RELEVANT ROLE THAT COMMUNITY WATER MANAGEMENT PLAYS IN DEVELOPMENT.

FUTURE OF WORK: THIS PROGRAM AREA SEEKS TO ARTICULATE EFFORTS, SOCIAL CAPITAL, AND RESOURCES (FROM PHILANTHROPY, COOPERATIONS, THE PRIVATE SECTOR, CIVIL SOCIETY, ORGANIZATIONS THAT REPRESENT WORKERS, AND OTHER

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

ACTORS), TO IMPACT THE GLOBAL SOUTH IN THE CREATION OF NEW GLOBAL AND LOCAL AGREEMENTS THAT TAKE INTO ACCOUNT THE PERSPECTIVE AND INTERESTS OF WORKERS, COMPANIES, GOVERNMENTS AND OTHER STAKEHOLDERS, IN THE CONSTRUCTION OF RULES OF THE GAME FOR PRODUCTIVE AND LABOR SYSTEMS, WHICH ALLOW THEM TO CONSECRATE A DIGNIFIED LIFE AND CARE FOR THE PLANET IN THE CREATION OF GOODS AND THE PROVISION OF SERVICES.

CLIMATE ACTION: AVINA JOINED FORCES WITH SKOLL FOUNDATION FOR THIS PROGRAM AREA, WHICH WORKS TO ENSURE THAT LATIN AMERICAN COUNTRIES ARE RECOGNIZED FOR THEIR LEADERSHIP AND INNOVATION IN CLIMATE ACTION AND, IN ALLIANCE WITH ALL SECTORS OF SOCIETY, FULFILL THEIR COMMITMENTS UNDER THE PARIS AGREEMENT.

TO FOSTER STRONG RELATIONSHIPS AND GREATER IMPACT, AVINA AMERICAS PERIODICALLY VISITS ALLIES IN THE FIELD AND WORKS WITH THEM TO SUPPORT THEIR EFFORTS AND OUTREACH IN THE U.S. CURRENT SUB-GRANTEES INCLUDE THE FOLLOWING PUBLIC CHARITIES IN THE UNITED STATES, IN ADDITION TO DOZENS OF PUBLIC CHARITY EQUIVALENTS WORKING ACROSS LATIN AMERICA:

- VERITE
- CIERTO
- CENTER FOR ECONOMIC AND SOCIAL RIGHTS
- CENTRO DE LOS DERECHOS DEL MIGRANTE, INC.
- NEW VENTURE FUND

THE TREASURY REGULATIONS PROVIDE THAT "THE MAINTENANCE OF A DEFINITIVE PROGRAM BY AN ORGANIZATION TO ACCOMPLISH ITS CHARITABLE WORK IN THE

Part VI

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

COMMUNITY, SUCH AS COMBATING COMMUNITY DETERIORATION IN AN ECONOMICALLY
DEPRESSED AREA" IS A FACTOR THAT IS CONSIDERED EVIDENCE THAT AN
ORGANIZATION IS "PUBLICLY SUPPORTED." AVINA AMERICAS' SUPPORTED
PROJECTS, WHICH HAVE BROAD SOCIAL IMPACT, FIT PRECISELY INTO THIS KIND
OF COMMUNITY DEVELOPMENT, AND PROVIDE FURTHER EVIDENCE THAT THE
ORGANIZATION IS "PUBLICLY SUPPORTED."

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

AVINA AMERICAS, INC.

Employer identification number

26-3525897

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☒
- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2023)

Name of organization

Employer identification number

AVINA AMERICAS, INC.

26-3525897

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>1,795,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>1,650,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>1,500,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>1,000,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>1,000,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>1,000,000.</u>	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

AVINA AMERICAS, INC.**26-3525897****Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 757,172.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8		\$ 394,471.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9		\$ 300,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

26-3525897

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 	 	\$ 	

Name of organization

Employer identification number

AVINA AMERICAS, INC.**26-3525897****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

AVINA AMERICAS, INC.

Employer identification number

26-3525897

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
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 Term 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? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐ Yes ☐ No

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		24,651.	23,068.	1,583.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,583.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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, line 25, col. (B))	

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

Schedule D (Form 990) 2023

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

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

1	Total revenue, gains, and other support per audited financial statements	1	10,956,598.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	58,257.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	58,257.
3	Subtract line 2e from line 1	3	10,898,341.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	10,898,341.

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

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

1	Total expenses and losses per audited financial statements	1	6,889,826.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	58,257.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	58,257.
3	Subtract line 2e from line 1	3	6,831,569.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,831,569.

Part XIII Supplemental Information

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

PART X, LINE 2:

THE ORGANIZATION RECOGNIZES AND MEASURES TAX POSITIONS BASED ON THEIR TECHNICAL MERIT AND ASSESSES THE LIKELIHOOD THAT THE POSITIONS WILL BE SUSTAINED UPON EXAMINATION BASED ON THE FACTS, CIRCUMSTANCES AND INFORMATION AVAILABLE AT THE END OF EACH PERIOD. INTEREST AND PENALTIES ON TAX LIABILITIES, IF ANY, WOULD BE RECORDED IN INTEREST EXPENSE AND OTHER NON-INTEREST EXPENSE, RESPECTIVELY. NO UNCERTAIN TAX POSITIONS WERE IDENTIFIED BY THE ORGANIZATION AS OF DECEMBER 31, 2023 AND 2022.

**SCHEDULE F
(Form 990)**Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

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

Attach to Form 990.

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

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

AVINA AMERICAS, INC.

Employer identification number

26-3525897

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
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		3,075,280.
EUROPE	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		243,502.
NORTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		777,848.
SOUTH AMERICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		1,360,729.
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		84,000.
SUB-SAHARAN AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN THE REGION		125,500.
3 a Subtotal	0	0			5,666,859.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			5,666,859.

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

Schedule F (Form 990) 2023

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)
		CENTRAL AMERICA AND THE CARIBBEAN	BIOMES	46,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	CLIMATE ACTION	40,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	CLIMATE ACTION	70,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	FUTURE OF WORK	129,958.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	FUTURE OF WORK	103,373.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	FUTURE OF WORK	110,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	INNOVATION FOR DEMOCRACY	17,500.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	INNOVATION FOR DEMOCRACY	393,721.	WIRE	0.		

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

97

3 Enter total number of other organizations or entities

0

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	INNOVATION FOR DEMOCRACY	393,721.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	INNOVATION FOR DEMOCRACY	50,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	5,090.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	22,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	286,118.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	42,300.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	22,500.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	9,500.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	41,852.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	MIGRATIONS	39,100.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	31,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	20,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	750,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	110,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	46,512.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	65,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	30,000.	WIRE	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	14,124.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	RECYCLING	100,000.	WIRE	0.		
		EUROPE	FUTURE OF WORK	130,000.	WIRE	0.		
		EUROPE	MIGRATIONS	78,000.	WIRE	0.		
		NORTH AMERICA	ACCESS TO WATER	5,081.	WIRE	0.		
		NORTH AMERICA	ACCESS TO WATER	52,137.	WIRE	0.		
		NORTH AMERICA	ACCESS TO WATER	6,414.	WIRE	0.		
		NORTH AMERICA	ACCESS TO WATER	31,017.	WIRE	0.		
		NORTH AMERICA	ACCESS TO WATER	29,335.	WIRE	0.		
		NORTH AMERICA	INNOVATION FOR DEMOCRACY	11,340.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	INNOVATION FOR DEMOCRACY	7,500.	WIRE	0.		
		NORTH AMERICA	INNOVATION FOR DEMOCRACY	65,245.	WIRE	0.		
		NORTH AMERICA	INNOVATION FOR DEMOCRACY	21,584.	WIRE	0.		
		NORTH AMERICA	INNOVATION FOR DEMOCRACY	45,895.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	36,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	30,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	78,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	42,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	15,897.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		NORTH AMERICA	MIGRATIONS	15,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	15,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	6,500.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	42,000.	WIRE	0.		
		NORTH AMERICA	MIGRATIONS	7,250.	WIRE	0.		
		NORTH AMERICA	RECYCLING	71,476.	WIRE	0.		
		NORTH AMERICA	RECYCLING	17,900.	WIRE	0.		
		SOUTH AMERICA	BIOMES	42,533.	WIRE	0.		
		SOUTH AMERICA	CLIMATE ACTION	40,000.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	CLIMATE ACTION	20,000.	WIRE	0.		
		SOUTH AMERICA	FUTURE OF WORK	130,000.	WIRE	0.		
		SOUTH AMERICA	FUTURE OF WORK	10,075.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	14,400.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	27,298.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	6,000.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	30,000.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	25,000.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	30,000.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	25,500.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	15,000.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	60,000.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	20,974.	WIRE	0.		
		SOUTH AMERICA	INNOVATION FOR DEMOCRACY	10,500.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	21,312.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	5,900.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	125,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	49,500.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	RECYCLING	50,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	8,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	10,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	9,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	100,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	30,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	25,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	15,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	50,000.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	RECYCLING	30,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	15,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	30,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	33,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	16,650.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	20,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	30,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	33,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	20,000.	WIRE	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SOUTH AMERICA	RECYCLING	25,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	10,000.	WIRE	0.		
		SOUTH AMERICA	RECYCLING	30,000.	WIRE	0.		
		EAST ASIA AND THE PACIFIC	CLIMATE ACTION	40,000.	WIRE	0.		
		EAST ASIA AND THE PACIFIC	CLIMATE ACTION	40,000.	WIRE	0.		
		SUB-SAHARAN AFRICA	CLIMATE ACTION	40,000.	WIRE	0.		
		SUB-SAHARAN AFRICA	CLIMATE ACTION	40,000.	WIRE	0.		
		SUB-SAHARAN AFRICA	CLIMATE ACTION	40,000.	WIRE	0.		

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)
INNOVATION FOR DEMOCRACY	EUROPE	1	826.	WIRE	0.		
INNOVATION FOR DEMOCRACY	NORTH AMERICA	13	73,109.	WIRE	0.		
INNOVATION FOR DEMOCRACY	SOUTH AMERICA	5	24,917.	WIRE	0.		
FUTURE OF WORK	CENTRAL AMERICA	4	5,469.	WIRE	0.		
FUTURE OF WORK	EUROPE	3	31,676.	WIRE	0.		
FUTURE OF WORK	NORTH AMERICA	1	745.	WIRE	0.		
FUTURE OF WORK	SOUTH AMERICA	1	442.	WIRE	0.		
MIGRATIONS	CENTRAL AMERICA	3	61,755.	WIRE	0.		
MIGRATIONS	NORTH AMERICA	4	32,150.	WIRE	0.		

Part III Continuation of Grants and Other Assistance to Individuals Outside the United States. (Schedule F (Form 990), Part III)

(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 non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
MIGRATIONS	SOUTH AMERICA	2	1,418.	WIRE	0.		
RECYCLING	CENTRAL AMERICA	1	220.	WIRE	0.		
RECYCLING	EUROPE	1	3,000.	WIRE	0.		
RECYCLING	NORTH AMERICA	1	300.	WIRE	0.		
RECYCLING	SOUTH AMERICA	8	11,600.	WIRE	0.		
ACCESS TO WATER	NORTH AMERICA	3	8,664.	WIRE	0.		
ACCESS TO WATER	SOUTH AMERICA	1	1,500.	WIRE	0.		
CLIMATE	SOUTH AMERICA	3	6,000.	WIRE	0.		
CLIMATE	SUB-SAHARAN AFRICA	3	5,500.	WIRE	0.		

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* ☒ Yes ☐ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) 2023

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.

PART I, LINE 2:

AVINA AMERICAS MONITORS THE USE OF GRANT FUNDS OUTSIDE THE UNITED STATES BY REQUESTING THAT WRITTEN REPORTS BE PRODUCED ON A QUARTERLY/YEARLY BASIS. EACH REPORT CONTAINS A NARRATIVE REPORT, INCLUDING A SPECIFIC LISTING OF ANY SUB-GRANTEES TO WHOM THE GRANTED FUNDS HAVE BEEN DISBURSED AND THE AMOUNTS DISBURSED TO EACH, ACHIEVEMENTS, A BALANCE OF DISBURSEMENTS, AND RISK ANALYSIS (IF NEEDED). THE GRANTEE MUST MAINTAIN A RECORD OF EXPENDITURES OF THE MONEY GRANTED AND REPORT THIS TO AVINA AMERICAS BASED ON THE FOLLOWING RULES: A) KEEP AN INDEPENDENT ACCOUNTING OF THE FUNDS RECEIVED UNDER THIS AGREEMENT; B) IDENTIFY THE PURPOSE AND THE MANNER IN WHICH THE FINANCING FUNDS HAVE BEEN SPENT; AND C) SUBSTANTIATE ITS EXPENDITURES OF ALL GRANT FUNDS.

AVINA AMERICAS AND ANY SUB-GRANTEE AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH ALL APPLICABLE ANTI-TERRORIST FINANCING AND ASSET CONTROL LAWS, REGULATIONS, AND EXECUTIVE ORDERS, AND IT AGREES TO TAKE ALL REASONABLE PRECAUTIONS TO ENSURE THAT IT AND ANY OTHER PERSON OR GROUP EXPECTED TO RECEIVE MONEY FROM THE GRANTEE WILL NEITHER MAKE ANY PAYMENT NOR PROVIDE ANY MATERIAL SUPPORT TO ANY PERSON ON ANY UNITED STATES GOVERNMENT LIST OF SUSPECTED TERRORISTS (SUCH AS THE LIST OF SPECIALLY DESIGNATED NATIONALS MAINTAINED BY THE U.S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN ASSETS CONTROL) OR TO ANY ORGANIZATION HAVING ONE OR MORE DIRECTORS OR KEY PERSONNEL INCLUDED ON ANY SUCH LIST.

AVINA AMERICAS AND ANY SUB-GRANTEE ALSO AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH IRS REGULATIONS AND NOT TO USE ANY PORTION OF FUNDS TO:

A) ATTEMPT TO INFLUENCE LEGISLATION OR INTERVENE IN ANY POLITICAL AFFAIRS

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.

OR CAMPAIGNS; B) INFLUENCE THE OUTCOME OF ANY SPECIFIC ELECTION FOR CANDIDATES FOR PUBLIC OFFICE, OR TO CARRY ON, DIRECTLY OR INDIRECTLY, A VOTER REGISTRATION DRIVE WITHIN THE MEANING OF IRC SECTION 4945(D)(2), AS INTERPRETED BY ITS ACCOMPANYING REGULATIONS; C) UNDERTAKE AN ACTIVITY FOR ANY PURPOSE OTHER THAN RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, EDUCATIONAL, OR OTHER PURPOSE SPECIFIED IN IRC SECTION 170(C)(2)(B); D) CONDUCT ANY ACTIVITY IN, OR TRAVEL TO OR FROM, THE UNITED STATES OF AMERICA, EXCEPT WITH WRITTEN APPROVAL; E) INDUCE OR ENCOURAGE VIOLATIONS OF LAW OR PUBLIC POLICY, TO CAUSE ANY PRIVATE INUREMENT OR IMPROPER PRIVATE BENEFIT TO OCCUR, OR TO TAKE ANY OTHER ACTION INCONSISTENT WITH IRC SECTION 501(C)(3); OR F) FUND TERRORISM.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**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.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

AVINA AMERICAS, INC.

Employer identification number
26-3525897

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
VERITE 44 BELCHERTOWN RD. AMHERST, MA 01002	04-3304538	501(C)(3)	102,000.	0.			MIGRATIONS
CRISTOSAL FOUNDATION 370 SHELburne RD. BURLINGTON, VT 05406	03-0366224	501(C)(3)	20,000.	0.			MIGRATIONS
BUSINESS AND HUMAN RIGHTS RESOUCCE CENTRE - 205 EAST 42 STREET, 13TH FLOOR - NEW YORK, NY 10017	20-0829209	501(C)(3)	66,000.	0.			MIGRATIONS
CENTRO DE LOS DERECHOS DEL MIGRANTE, INC. - 10 E NORTH AVE - BALTIMORE, MD 21202	20-2588279	501(C)(3)	96,000.	0.			MIGRATIONS
PANORAMA GLOBAL 2101 4TH AVE. SUITE 2100 SEATTLE, WA 98121	81-4204119	501(C)(3)	25,000.	0.			FUTURE OF WORK
TRIPLE CROWN RESULTS LLC 2030 BRIGHTON DAM RD BROOKEVILLE, MD 20833	84-4150984	OTHER	5,500.	0.			FUTURE OF WORK

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **5.**
- 3** Enter total number of other organizations listed in the line 1 table **1.**

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

Schedule I (Form 990) 2023

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
OPERATIONAL SUPPORT	13	86,142.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

AVINA AMERICAS MONITORS THE USE OF GRANT FUNDS IN THE UNITED STATES BY

REQUESTING THAT WRITTEN REPORTS BE PRODUCED ON A QUARTERLY/YEARLY BASIS.

EACH REPORT CONTAINS A NARRATIVE REPORT, INCLUDING A SPECIFIC LISTING OF

ANY SUB GRANTEES TO WHOM THE GRANTED FUNDS HAVE BEEN DISBURSED AND THE

AMOUNTS DISBURSED TO EACH, ACHIEVEMENTS, A BALANCE OF DISBURSEMENTS, AND

RISK ANALYSIS (IF NEEDED). THE GRANTEE MUST MAINTAIN A RECORD OF

EXPENDITURES OF THE MONEY GRANTED AND REPORT THIS TO AVINA AMERICAS BASED

ON THE FOLLOWING RULES: A) KEEP AN INDEPENDENT ACCOUNTING OF THE FUNDS

Part IV Supplemental Information

RECEIVED UNDER THIS AGREEMENT; B) IDENTIFY THE PURPOSE AND THE MANNER IN WHICH THE FINANCING FUNDS HAVE BEEN SPENT; AND C) SUBSTANTIATE ITS EXPENDITURES OF ALL GRANT FUNDS.

AVINA AMERICAS AND ANY SUB-GRANTEE AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH ALL APPLICABLE ANTI-TERRORIST FINANCING AND ASSET CONTROL LAWS, REGULATIONS, AND EXECUTIVE ORDERS, AND IT AGREES TO TAKE ALL REASONABLE PRECAUTIONS TO ENSURE THAT IT AND ANY OTHER PERSON OR GROUP EXPECTED TO RECEIVE MONEY FROM THE GRANTEE WILL NEITHER MAKE ANY PAYMENT NOR PROVIDE ANY MATERIAL SUPPORT TO ANY PERSON ON ANY UNITED STATES GOVERNMENT LIST OF SUSPECTED TERRORISTS (SUCH AS THE LIST OF SPECIALLY DESIGNATED NATIONALS MAINTAINED BY THE U.S. TREASURY DEPARTMENT'S OFFICE OF FOREIGN ASSETS CONTROL) OR TO ANY ORGANIZATION HAVING ONE OR MORE DIRECTORS OR KEY PERSONNEL INCLUDED ON ANY SUCH LIST.

AVINA AMERICAS AND ANY SUB-GRANTEE ALSO AGREE TO USE THE AWARD FUNDS IN COMPLIANCE WITH IRS REGULATIONS AND NOT TO USE ANY PORTION OF FUNDS TO: A) ATTEMPT TO INFLUENCE LEGISLATION OR INTERVENE IN ANY POLITICAL AFFAIRS OR CAMPAIGNS; B) INFLUENCE THE OUTCOME OF ANY SPECIFIC ELECTION FOR CANDIDATES FOR PUBLIC OFFICE, OR TO CARRY ON, DIRECTLY OR INDIRECTLY, A VOTER REGISTRATION DRIVE WITHIN THE MEANING OF IRC SECTION 4945(D)(2), AS INTERPRETED BY ITS ACCOMPANYING REGULATIONS; C) UNDERTAKE AN ACTIVITY FOR ANY PURPOSE OTHER THAN RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, EDUCATIONAL, OR OTHER PURPOSE SPECIFIED IN IRC SECTION 170(C)(2)(B); D) CONDUCT ANY ACTIVITY IN, OR TRAVEL TO OR FROM, THE UNITED STATES OF AMERICA, EXCEPT WITH WRITTEN APPROVAL; E) INDUCE OR ENCOURAGE VIOLATIONS OF LAW OR PUBLIC POLICY, TO CAUSE ANY PRIVATE INUREMENT OR IMPROPER PRIVATE BENEFIT TO OCCUR, OR TO TAKE ANY OTHER ACTION INCONSISTENT WITH IRC SECTION

Part IV	Supplemental Information
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501(C)(3); OR F) FUND TERRORISM.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

AVINA AMERICAS, INC.

Employer identification number

26-3525897

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

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

Schedule J (Form 990) 2023

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

[illegible]

Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

AVINA AMERICAS, INC.

Employer identification number
26-3525897

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

FUTURE OF WORK: AVINA AMERICAS SEEKS TO ARTICULATE EFFORTS, SOCIAL
CAPITAL, AND RESOURCES (FROM PHILANTHROPY, COOPERATION, THE PRIVATE
SECTOR, CIVIL SOCIETY, ORGANIZATIONS THAT REPRESENT WORKERS, AND OTHER
ACTORS), TO IMPACT FROM THE GLOBAL SOUTH IN THE CREATION OF NEW GLOBAL
AND LOCAL AGREEMENTS THAT TAKE INTO ACCOUNT THE PERSPECTIVE AND
INTERESTS OF WORKERS, COMPANIES, GOVERNMENTS AND OTHER STAKEHOLDERS, IN
THE CONSTRUCTION OF RULES OF THE GAME FOR PRODUCTIVE AND LABOR SYSTEMS,
WHICH ALLOW CONSECRATE A DIGNIFIED LIFE AND CARE FOR THE PLANET IN THE
CREATION OF GOODS AND THE PROVISION OF SERVICES.

EXPENSES \$ 776,035. INCLUDING GRANTS OF \$ 751,489. REVENUE \$ 0.

WATER CONSERVATION: AVINA, ALONG WITH A GROWING NUMBER OF ALLIES,
WORKED TO ACHIEVE THE VISIBILITY, RECOGNITION, STRENGTHENING, AND
ARTICULATION OF COMMUNITY EFFORTS FOR ACCESS TO POTABLE WATER THROUGH
THE "INICIATIVA+AGUA." SOCIAL ORGANIZATIONS, BUSINESSES, AND
GOVERNMENTS HAVE JOINED THE CAUSE, ALONG WITH HUNDREDS OF LOCAL ALLIES
AND THOUSANDS OF COMMUNITY ORGANIZATIONS IN THE REGION, INCLUDING THE
CONFEDERATION OF LATIN AMERICAN COMMUNITY WATER AND SANITATION
ORGANIZATIONS. AVINA ALSO AIMS TO STRENGTHEN DEMOCRACY AS A MEANS OF
UNDERPINNING SUSTAINABLE DEVELOPMENT IN LATIN AMERICA; FOR THIS REASON,
AVINA MAKES AN EFFORT TO INFORM DECISION MAKERS ABOUT THE RELEVANT ROLE
THAT COMMUNITY WATER MANAGEMENT PLAYS IN DEVELOPMENT.

EXPENSES \$ 162,332. INCLUDING GRANTS OF \$ 135,148. REVENUE \$ 0.

CLIMATE ACTION: THERE ARE SUBSTANTIAL INCONSISTENCIES IN THE WAY

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

AVINA AMERICAS, INC.

Employer identification number

26-3525897

HUMANITY TACKLES THE CLIMATE CRISIS. ONE OF THE MOST SIGNIFICANT IS THAT THE FUNDS DESIGNED TO COMBAT THE CRISIS REPRODUCE TRADITIONAL FINANCE FLOWS AND RARELY REACH THE PLACES AND PEOPLE MOST IMPACTED BY CLIMATE CHANGE: LOCAL COMMUNITIES IN THE GLOBAL SOUTH. LOCAL SOLUTIONS LED BY COMMUNITIES IN THE GLOBAL SOUTH NEED TO GAIN TRACTION IF WE ARE SERIOUS ABOUT A JUST TRANSITION. AVINA BUILDS SHARED AGENDAS, CONDUCTING ADVOCACY WORK, AND PROMOTING INNOVATIVE APPROACHES TO BENEFIT THOSE POPULATIONS WHO ARE MOST VULNERABLE TO THE EFFECTS OF CLIMATE CHANGE, WHICH INCLUDES BUILDING CONDITIONS FOR FAST, EFFECTIVE LOCAL GRANT-MAKING THAT LEVERAGES SCALE ON CLIMATE ISSUES.

EXPENSES \$ 385,520. INCLUDING GRANTS OF \$ 385,500. REVENUE \$ 0.

BIOMES: AVINA SEEKS TO IMPROVE THE QUALITY OF LIFE OF THE MOST VULNERABLE POPULATIONS IN THE LARGE BIOMES OF SOUTH AMERICA (CHACO, PANTANAL, AMAZONIA) BY SUPPORTING THEM TO EXERCISE THEIR RIGHT TO SATISFY BASIC NEEDS, ENSURING THEIR INCLUSION IN RESILIENT PRODUCTIVE CHAINS AND DEFINING PARTICIPATORY GOVERNANCE SCHEMES THAT HAVE IMPACT WITHIN AND BETWEEN BIOMES. AVINA CONSIDERS THE BIOMES TO BE A PUBLIC GOOD AND SEEKS TO GUARANTEE THE SUSTAINABILITY OF THE ECOSYSTEM AND THE QUALITY OF LIFE OF RESIDENTS.

EXPENSES \$ 142,002. INCLUDING GRANTS OF \$ 88,533. REVENUE \$ 0.

OTHER

EXPENSES \$ 84,640. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2:

MRS. HILDA VEGA AND MR. MCKAUGHAN HAVE A BUSINESS RELATIONSHIP, AS

DESCRIBED BELOW:

Name of the organization	Employer identification number
AVINA AMERICAS, INC.	26-3525897

CONTROL OVER AVINA AMERICAS' OPERATIONS IS VESTED IN A BOARD OF FIVE VOTING DIRECTORS. THE SECRETARY AND THE EXECUTIVE DIRECTOR ARE THE SIXTH AND SEVENTH NON-VOTING MEMBERS. AVINA AMERICAS' ABILITY TO ATTRACT THIS LEVEL OF TALENT IS DUE, IN LARGE PART, TO ITS CLOSE RELATIONSHIP WITH FUNDACION AVINA. TWO OF AVINA AMERICAS' FIVE VOTING DIRECTORS HAVE SOME CONNECTION TO FUNDACION AVINA. MR. SEAN MCKAUGHAN AND MRS. HILDA VEGA SERVE ON THE BOARD OF FUNDACION AVINA. MR. SAGEL, ALTHOUGH A NON-VOTING MEMBER AS BOARD SECRETARY, IS AN EMPLOYEE OF FUNDACION AVINA. IN ADDITION, UNDER AVINA AMERICAS' CONFLICT OF INTEREST POLICY, ANY DIRECT TRANSACTION BETWEEN IT AND FUNDACION AVINA HAS TO BE APPROVED BY ALL OF THE THREE INDEPENDENT DIRECTORS WHO DO NOT HOLD ANY POSITIONS AT FUNDACION AVINA.

FORM 990, PART VI, SECTION B, LINE 11B:

THE OUTSIDE ACCOUNTANTS PREPARED THE FORM 990 AND FORWARDED IT TO AVINA FOR REVIEW. ONCE THE COMMENTS AND REVIEWS WERE UPDATED, AVINA AMERICAS EMAILED THE COMPLETED FORM 990 TO THE ENTIRE BOARD ALONG WITH A REQUEST FOR THEIR COMMENTS TO BE COMPLETED WITHIN A 10-DAY PERIOD. AFTER ANY COMMENTS FROM THE BOARD WERE RESOLVED, THE FORM 990 WAS SUBMITTED TO THE IRS.

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

PURSUANT TO THE ORGANIZATION'S POLICY, THE RESPONSIBILITY FOR DISCLOSURE RESTS WITH BOARD MEMBERS. THE BOARD OF DIRECTORS HOLDS AT LEAST ONE ANNUAL MEETING, SUBJECT TO NOTICE REQUIREMENT, THUS ALLOWING FOR A LEVEL REFLECTION ON THIS TOPIC ONCE PER YEAR.

IF THE BOARD OR COMMITTEE HAS REASONABLE CAUSE TO BELIEVE THAT A PERSON HAS FAILED TO DISCLOSE AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST, IT INFORMS

Name of the organization

AVINA AMERICAS, INC.

Employer identification number

26-3525897

THE PERSON OF THE BASIS FOR SUCH BELIEF AND AFFORDS THE PERSON AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE. IF, AFTER HEARING THE RESPONSE OF THE MEMBER AND MAKING SUCH FURTHER INVESTIGATION AS IS WARRANTED IN THE CIRCUMSTANCES, THE BOARD OR COMMITTEE DETERMINES THAT THE MEMBER HAS, IN FACT, FAILED TO DISCLOSE AN ACTUAL OR POTENTIAL CONFLICT OF INTEREST, IT TAKES APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

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

SALARY STUDIES WERE CONDUCTED TO DETERMINE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THREE REFERENCES WERE USED FOR THIS PURPOSE. THE BOARD MADE RECOMMENDATIONS TO APPOINT THE CURRENT EXECUTIVE DIRECTOR AND A BOARD RESOLUTION WAS ADOPTED AND DOCUMENTED IN BOARD MINUTES TO THIS EFFECT. THIS REVIEW PROCESS WAS LAST COMPLETED IN FEBRUARY 2023.

FORM 990, PART VI, SECTION C, LINE 19:

AVINA AMERICAS MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART VII, SECTION A:

OFFICERS AND BOARD MEMBERS OF FUNDACION AVINA, A RELATED ENTITY OF AVINA, RECEIVED COMPENSATION FOR WORK PERFORMED FOR FUNDACION AVINA AND NOT FOR THEIR SERVICE AS BOARD MEMBERS.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

AVINA AMERICAS, INC.

Employer identification number
26-3525897

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
FUNDACION AVINA - PANAMA LOCAL 131B- CALLE EVELIO LARA PANAMA CITY, PANAMA	TO CONTRIBUTE TO SUSTAINABLE DEVELOPMENT IN LATIN AMERICA	PANAMA	501(C)(3)		N/A		X

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

Schedule R (Form 990) 2023

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FUNDACION AVINA - PANAMA	B	2,433,945.	GRANT AGREEMENTS
(2)			
(3)			
(4)			
(5)			
(6)			

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.