

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning _____, and ending _____

58-2580985

HANDS & HEARTS FOR HORSES, INC.

Net Asset / Fund Balance at Beginning of Year		<u>360,299</u>
Revenue		
Contributions	<u>691,979</u>	
Program service revenue	<u>87,706</u>	
Investment income	<u>9,761</u>	
Capital gain / loss	<u>1,849</u>	
Fundraising / Gaming:		
Gross revenue	<u>96,020</u>	
Direct expenses	<u>22,366</u>	
Net income	<u>73,654</u>	
Other income	<u>-938</u>	
Total revenue		<u>864,011</u>
Expenses		
Program services	<u>443,758</u>	
Management and general	<u>86,923</u>	
Fundraising	<u>17,837</u>	
Total expenses		<u>548,518</u>
Excess / (deficit)		<u>315,493</u>
Changes		<u> </u>
Net Asset / Fund Balance at End of Year		<u><u>675,792</u></u>

Reconciliation of Revenue

Total revenue per financial statements	_____
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	<u><u>864,011</u></u>

Reconciliation of Expenses

Total expenses per financial statements	_____
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	<u><u>548,518</u></u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>370,947</u>	<u>690,450</u>	
Liabilities	<u>10,648</u>	<u>14,658</u>	
Net assets	<u><u>360,299</u></u>	<u><u>675,792</u></u>	<u>315,493</u>

Miscellaneous Information

Amended return _____
Return / extended due date 05/15/25
Failure to file penalty _____

Form **8879-TE**

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning, 2024, and ending, 20

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

2024

Department of the Treasury
Internal Revenue Service

Name of filer

HANDS & HEARTS FOR HORSES, INC.

EIN or SSN

58-2580985

Name and title of officer or person subject to tax **KEITH BETTCHER
PRESIDENT**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>864,011</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **HARVARD & ASSOCIATES, CPA, PA** to enter my PIN **25260** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **11/14/25**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

61939240376

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **WILLEM-JAN O. HATTINK, JR** Date **11/14/25**

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2024
Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
C Name of organization: HANDS & HEARTS FOR HORSES, INC.
D Employer identification number: 58-2580985
E Telephone number: 229-551-0086
F Name and address of principal officer: KEITH BETTCHER, 6016 FLINTLOCK LOOP, TALLAHASSEE, FL 32312
I Tax-exempt status: 501(c)(3)
J Website: HTTP://WWW.HANDSANDHEARTSFORHORSES.COM
K Form of organization: Corporation
L Year of formation: 2000
M State of legal domicile: GA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-6 Activities & Governance, 7a-7b Revenue, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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 KEITH BETTCHER, PRESIDENT. Date.

Paid Preparer Use Only: Preparer's name WILLEM-JAN O. HATTINK, JR. Firm's name HARVARD & ASSOCIATES, CPA, PA. Firm's EIN 26-1453821. Phone no. 229-226-2241.

May the IRS discuss this return with the preparer shown above? See instructions. [X] 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:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes 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 \$ **443,758** including grants of \$) (Revenue \$ **87,706**)

SEE SCHEDULE O

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

N/A

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **443,758**

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)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		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? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		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? If "Yes," complete Schedule F, Parts II and IV		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? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I. See instructions		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

1a	5
1b	0

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		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	13
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? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	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	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
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	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
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	
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	
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	
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? <i>If "No," provide an explanation on Schedule O</i>	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 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, 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	

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **GA**
- 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.

SUSANNE SHIN
THOMASVILLE

3824 LOWER CAIRO ROAD

GA 31792

229-551-0086

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK BALDINO	0.00									
DIRECTOR	0.00	X					0	0	0	
(2) KEITH BETTCHER	0.00									
PRESIDENT	0.00	X		X			0	0	0	
(3) TODD COOLEY, DVM	0.00									
DIRECTOR	0.00	X					0	0	0	
(4) THOM DUNCAN	0.00									
DIRECTOR	0.00	X					0	0	0	
(5) BILLY ESRA	0.00									
DIRECTOR	0.00	X					0	0	0	
(6) MARTHA HANNA	0.00									
DIRECTOR	0.00	X					0	0	0	
(7) RICHARD LAW	0.00									
TREASURER	0.00	X		X			0	0	0	
(8) KEN LEEMAN	0.00									
VICE PRESIDENT	0.00	X		X			0	0	0	
(9) KAREN MAXWELL	0.00									
DIRECTOR	0.00	X					0	0	0	
(10) NANCY DEL PRETE	0.00									
SECRETARY	0.00	X		X			0	0	0	
(11) LAUHLIN TENCH WALDOCH	0.00									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JOHN WORKMAN										
(12) DIRECTOR	0.00	X					0	0	0	
(13) BRITTANY YATES										
(13) DIRECTOR	0.00	X					0	0	0	
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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 **0**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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 Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	15,739				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	676,240				
	g Noncash contributions included in lines 1a-1f	1g	\$ 5,135				
	h Total. Add lines 1a-1f		691,979				
	Program Service Revenue	2a RIDING LESSON INCOME	Business Code	83,306	83,306		
b WORKSHOPS & CLINICS			4,400	4,400			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			87,706				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		9,761			9,761
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal				
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other	28,423			
		b Less: cost or other basis and sales exps.	7b	26,574			
		c Gain or (loss)	7c	1,849			
	d Net gain or (loss)			1,849		1,849	
	8a Gross income from fundraising events (not including \$ 15,739 of contributions reported on line 1c). See Part IV, line 18						
		8a		96,020			
b Less: direct expenses		8b	22,366				
c Net income or (loss) from fundraising events			73,654				
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a		4,937				
	b Less: cost of goods sold	10b	5,875				
c Net income or (loss) from sales of inventory			-938	-938			
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			864,011	86,768	0	11,610

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	280,439	210,329	56,088	14,022
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	22,033	16,524	4,407	1,102
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	3,611		3,611	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,361		1,361	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	4,126	2,063		2,063
13 Office expenses	12,139	6,069	6,070	
14 Information technology				
15 Royalties				
16 Occupancy	29,091	23,273	5,818	
17 Travel	6,504	4,553	1,301	650
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	24,443	19,555	4,888	
23 Insurance	16,895	13,516	3,379	
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 FEED	94,319	94,319		
b EQUINE SUPPLIES	18,613	18,613		
c VETERINARY EXPENSE	8,462	8,462		
d PROGRAM EXPENSE	7,353	7,353		
e All other expenses	19,129	19,129		
25 Total functional expenses. Add lines 1 through 24e	548,518	443,758	86,923	17,837
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	70,616	1	37,429
	2	Savings and temporary cash investments	163,611	2	201,839
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2,532	4	4,391
	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	223	8	223
	9	Prepaid expenses and deferred charges	2,027	9	2,028
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	614,083		
	10b	Less: accumulated depreciation	256,673	10c	357,410
	11	Investments—publicly traded securities	82,758	11	87,130
	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)	370,947	16	690,450	
Liabilities	17	Accounts payable and accrued expenses	10,648	17	14,658
	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	10,648	26	14,658
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/>				
	and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions		27	
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/>				
	and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
31	Retained earnings, endowment, accumulated income, or other funds	360,299	31	675,792	
32	Total net assets or fund balances	360,299	32	675,792	
33	Total liabilities and net assets/fund balances	370,947	33	690,450	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	864,011
2	Total expenses (must equal Part IX, column (A), line 25)	2	548,518
3	Revenue less expenses. Subtract line 2 from line 1	3	315,493
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	360,299
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	675,792

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	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.		
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?		
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2024

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

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).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	285,614	253,574	339,538	466,312	691,979	2,037,017
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	285,614	253,574	339,538	466,312	691,979	2,037,017
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						2,037,017

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	285,614	253,574	339,538	466,312	691,979	2,037,017
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources					9,761	9,761
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.)						
11 Total support. Add lines 7 through 10						2,046,778

12 Gross receipts from related activities, etc. (see instructions) 12 566,255

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 2024 (line 6, column (f), divided by line 11, column (f))	14	99.52 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	100.00 %

16a 33 1/3% support test — 2024. 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 — 2023. 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 — 2024. 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 — 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 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; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support.

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

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 - 18 - %

19a 33 1/3% support tests — 2024. 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 — 2023. 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 on 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?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

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? <i>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.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1	<i>Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).</i>		
a	<input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c	<input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>		
2	Activities Test. <i>Answer lines 2a and 2b below.</i>		
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? <i>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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
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? <i>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.</i>		
3	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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).

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 2024 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-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required— <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. 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 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization	Employer identification number
HANDS & HEARTS FOR HORSES, INC.	58-2580985

Organization type (check one):

- | | |
|--------------------|---|
| Filers of: | Section: |
| Form 990 or 990-EZ | <input checked="" type="checkbox"/> 501(c)(3) (enter number) organization |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation |
| | <input type="checkbox"/> 527 political organization |
| Form 990-PF | <input type="checkbox"/> 501(c)(3) exempt private foundation |
| | <input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation |
| | <input type="checkbox"/> 501(c)(3) taxable private foundation |

Check 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 33¹/₃% 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).

Name of organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

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
1	WILLIAMS FAMILY FOUNDATION OF GA. P.O. BOX 1577 THOMASVILLE GA 31799	\$ 110,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COMMUNITY FOUNDATION OF SOUTHWEST GA P.O. BOX 2654 THOMASVILLE GA 31757	\$ 192,350	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	WILLIAM H FLOWERS, JR. FOUNDATION P.O. BOX 1600 THOMASVILLE GA 31758	\$ 17,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	EASTER SEALS ENRICHMENT PROGRAM 1906 PALMYRA ROAD ALBANY GA 31701	\$ 21,181	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CHRISTOPHER REEVE FOUNDATION 636 MORRIS TURNPIKE SUITE 3A SHORT HILLS NJ 07078	\$ 24,999	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	MICHAEL DERMODY PO BOX 2654 THOMASVILLE GA 31799	\$ 25,990	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization **HANDS & HEARTS FOR HORSES, INC.** Employer identification number **58-2580985**

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	THE AMERICAN GIFT FUND PO BOX 15627 WILMINGTON DE 19850	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	LEWIS HALL AND MILDRED SASSER SINGLETERY FOUNDATION, INC. PO BOX 1177 THOMASVILLE GA 31799	\$ 100,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	ROBINSON FOUNDATION C/O FOUNDATION SOURCE 55 WALLS DRIVE 3RD FLOOR FAIRFIELD CT 06824	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	FS FOUNDATION 235 SUNRISE AVE #4001 PALM BEACH FL 33480	\$ 35,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	NANCY DEL PRETE 237 CRABAPPLE DR THOMASVILLE GA 31792	\$ 36,250	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D

(Form 990)

(Rev. December 2024)

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

Open to Public Inspection

Name of the organization

Employer identification number

HANDS & HEARTS FOR HORSES, INC.

58-2580985

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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)?, 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.

Table with 2 columns: Description, Amount. Rows include: 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., 1b 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., 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.

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

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

Part IV Escrow and Custodial Arrangements

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
 - b If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|----|--------|
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- c Beginning balance
 - d Additions during the year
 - e Distributions during the year
 - f Ending balance
 - 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:

	Yes	No
(i) Unrelated organizations?		
(ii) Related organizations?		

 - b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		407,689	140,184	267,505
c Leasehold improvements				
d Equipment		206,394	116,489	89,905
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				357,410

Part VII Investments – Other Securities

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

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

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

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

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of nongovernment grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

.....
.....
.....
.....
.....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		<u>SUMMER CAMP</u> (event type)	<u>MAY HAY FUNDRAI</u> (event type)	<u>1</u> (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	39,920	18,603	52,319	110,842
	2	Less: Contributions			15,739	15,739
	3	Gross income (line 1 minus line 2)	39,920	18,603	36,580	95,103
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	2,196		17,157	19,353
	10	Direct expense summary. Add lines 4 through 9 in column (d)				
11	Net income summary. Subtract line 10 from line 3, column (d)					75,750

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

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

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

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

HANDS & HEARTS FOR HORSES, INC.

Employer identification number

58-2580985

FORM 990 - ORGANIZATION'S MISSION

TO PROVIDE ACTIVITIES IN BOTH THERAPUTIC RIDING AND HIPPOThERAPY TO PEOPLE WITH VARIOUS DISABILITIES INCLUDING AUTISM, CEREBRAL PALSY, MUSCULAR DYSTROPHY, MULTIPLE SCLEROSIS, PARALYSIS, AMPUTATIONS, DOWN SYNDROME AND MORE.

FORM 990, PART III, LINE 4A - FIRST ACCOMPLISHMENT

HANDS AND HEARTS FOR HORSES, LOCATED IN THOMASVILLE, GEORGIA, OFFERS ACTIVITIES IN BOTH THERAPEUTIC RIDING AND HIPPOThERAPY SIX DAYS A WEEK, ELEVEN MONTHS OUT OF THE YEAR.

THERAPEUTIC RIDING (TR) IS A FORM OF RECREATIONAL THERAPY PREFORMED BY A PATH,INT. CERTIFIED RIDING INSTRUCTOR. MIMIKING THE MOVEMENT OF THE HUMAN PELVIS, THE MOVEMENT OF THE HORSE ALLOWS RIDERS TO GAIN MUSCLE STRENGTH AND TONE, INCREASED RANGE OF MOTION AND FLEXIBILITY, INCREASED TRUNK CONTROL, AND IMPROVED SENSORY INTEGRATION.

HIPPOThERAPY IS A FORM OF EQUINE FACILITATED ACTIVITY PREFORMED BY A PHYSICAL, OCCUPATIONAL, OR SPEECH THERAPIST. UNLIKE IN TR WHERE RIDING SKILLS ARE TAUGHT IN ADDITION TO WORKING ON PERSONALIZED GOALS, THE HORSE IS USED SPECIFICALLY AS A DYNAMIC OBJECT AND TREATMENT TOOL WITH LESS EMPHASIS PLACED ON LEARNING HOW TO STEER OR CONTROL THE HORSE. LIKE TR, ALL HIPPOThERAPY LESSONS UTILIZE UP TO THREE VOLUNTEERS TO MAINTAIN OPTIMUM SAFETY AND EACH HIPPOThERAPY LESSON IS OVERSEEN BY A NARHA INSTRUCTOR TO ENSURE RIDER, HORSE, AND VOLUNTEER SAFETY THROUGHOUT THE LESSON.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE BOARD IS PROVIDED FORM 990 FOR REVIEW BEFORE FILING.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
BOARD MEMBERS DISCLOSE CONFLICTS OF INTEREST ANNUALLY BY SIGNING A CONFLICT OF INTEREST AFFIDAVIT

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
UPON PERSONAL REQUEST AT THE OFFICE LOCATED 3824 LOWER CAIRO RD., THOMASVILLE, GEORGIA OR BY TELEPHONE CALL AT (229)551-0086.

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment Sequence No. **179**

HANDS & HEARTS FOR HORSES, INC.

Identifying number
58-2580985

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	25,705
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,220,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	9,000
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	0
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	0
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	9,000

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	751

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	11,347
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property	25,705	7.0	HY	200DB	3,244
d	10-year property					
e	15-year property	273,023	15.0	HY	S/L	9,101
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	24,443
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? [X] Yes [] No 24b If "Yes," is the evidence written? [X] Yes [] No

Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 25

26 Property used more than 50% in a qualified business use:

Table for 2004 DODGE RAM TRUCK with values: 03/01/19, 100.00%, 9,000, 5.0, 200DBHY.

27 Property used 50% or less in a qualified business use:

Table for 27 with values: S/L-.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) for Vehicle 1 through Vehicle 6, and rows 30-36 for miles driven and availability questions.

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

Table for Section C with rows 37-41 and Yes/No columns for questions about vehicle use policies.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Part VI with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2024 tax year (see instructions):

43 Amortization of costs that began before your 2024 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Year Ended: December 31, 2024

58-2580985

Hands & Hearts for Horses, Inc.
3824 LOWER CAIRO ROAD
Thomasville , GA 31792

**Electing out of Bonus Depreciation Allowance for
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
7-year GDS Property:									
57	AG1550 Land Pride Arena Groover	2/12/24	3,092			3,092	7 HY 200DB	0	442
66	Horse - Jager's Neve	2/01/24	7,500			7,500	7 HY 150DB	0	804
67	Horse - Lonestar	10/30/24	4,500			4,500	7 HY 150DB	0	482
68	MiraColt Gen 3 Riding Simulator	5/23/24	8,995			8,995	7 HY 200DB	0	1,285
71	2 New Saddles	12/05/24	1,618			1,618	7 HY 200DB	0	231
			<u>25,705</u>			<u>25,705</u>		<u>0</u>	<u>3,244</u>
15-year GDS Property:									
63	Orange Pasture	1/01/24	2,269			2,269	15 HY S/L	0	76
64	Hay Barn Renovation	7/26/24	199,353			199,353	15 HY S/L	0	6,645
65	Equipment Barn Renovation	11/13/24	52,727			52,727	15 HY S/L	0	1,758
69	New LED Lights	6/06/24	14,474			14,474	15 HY S/L	0	482
70	Gutters	6/11/24	4,200			4,200	15 HY S/L	0	140
			<u>273,023</u>			<u>273,023</u>		<u>0</u>	<u>9,101</u>
Prior MACRS:									
3	Tack	8/20/02	250		X	175	7 MQ200DB	250	0
4	Desk & Chair	7/23/02	125		X	87	7 MQ200DB	125	0
5	Saddles & Tack	2/26/02	800		X	560	7 MQ200DB	800	0
6	Covered Ring	7/31/05	11,626			11,626	15 HY 150DB	11,626	0
7	Generator	9/30/05	741			741	7 HY 200DB	741	0
8	Covered Ring	5/04/06	90,804			90,804	15 HY 150DB	90,804	0
10	Covered Walkway	12/27/07	4,500			4,500	15 MQ150DB	4,500	0
11	Computer	11/12/09	1,381		X	690	5 MQ200DB	1,381	0
12	Septic Tank	5/04/10	2,585		X	1,292	15 HY 150DB	2,356	153
13	Lighting Electrical	11/18/10	2,352		X	208	15 HY 150DB	2,144	139
14	Arena Rascal Pro 5.5'	9/24/10	2,605		X	0	7 HY 200DB	2,605	0
15	Fencing	2/28/11	6,735			6,735	7 MQ150DB	6,735	0
16	JD HPX Gator	11/30/11	4,500			4,500	5 MQ150DB	4,500	0
17	Bella	1/10/11	15,000			15,000	7 MQ150DB	15,000	0
44	Horse - CHANCY	7/27/16	3,000		X	1,500	7 MQ150DB	3,000	0
45	HORSE - SMOKE	10/06/16	8,000		X	4,000	7 MQ150DB	8,000	0
46	John Deere Tractor	11/20/16	7,300		X	3,650	7 MQ150DB	7,300	0
50	Horse - Levy	3/28/17	1,750		X	875	7 HY 150DB	1,696	54
52	New Computer	4/12/18	855		X	0	5 HY 200DB	855	0
53	New Computer-2	4/30/18	855		X	0	5 HY 200DB	855	0
55	HORSE - TEENA	8/26/22	4,150			4,150	7 HY 150DB	1,239	624
56	2023 Kawasaki Mule	1/28/23	14,562			14,562	7 MQ200DB	3,640	3,121
58	WillyGoat Serenade	11/27/23	7,300			7,300	7 MQ200DB	261	2,011
59	WillyGoat Butterflies	11/27/23	5,611			5,611	7 MQ200DB	200	1,546
60	WillyGoat Contrabass	11/27/23	8,052			8,052	7 MQ200DB	288	2,218
61	JIMMY	12/02/23	3,500			3,500	7 MQ150DB	94	730
62	SPLASH	12/07/23	3,600			3,600	7 MQ150DB	96	751
			<u>212,539</u>			<u>193,718</u>		<u>171,091</u>	<u>11,347</u>
Other Depreciation:									
20	Arbon Equipment	8/30/12	2,863			2,863	15 MO S/L	2,163	191
21	1994 Ford F150	10/31/12	3,800			3,800	5 MO S/L	3,800	0
22	Bannister Electric	11/08/12	1,418			1,418	15 MO S/L	1,056	94
23	Plumbing for Water Heater	12/06/12	898			898	15 MO S/L	664	59
26	Stewart (\$1,000 est value)	1/01/10	0			0	0 HY	0	0
28	Surehand Lift	6/20/13	10,360			10,360	7 MO S/L	10,360	0
29	Wiring for Surehands Lift	10/31/13	777			777	7 MO S/L	777	0
30	Playground Equipment	9/30/13	10,275			10,275	7 MO S/L	10,275	0
31	Sanyo Flat Screen TV 50"	10/31/13	800			800	7 MO S/L	800	0
32	Fence Tim Martin	5/31/13	775			775	7 MO S/L	775	0
33	Computer (NTS)	9/12/13	1,169			1,169	5 MO S/L	1,169	0
34	HORSE TRAILER	7/25/14	8,228			8,228	7 MO S/L	8,228	0
36	STORAGE BUILDING	6/26/14	3,402			3,402	39 MO S/L	829	87
37	CHURCH MEDIA SUPPLY ELECTRONI	12/09/14	489			489	7 MO S/L	489	0
38	STABLE IMPROVEMENT	6/27/14	909			909	7 MO S/L	909	0
39	CORRAL IMPROVEMENT	8/28/14	1,022			1,022	7 MO S/L	1,022	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999			1,999	15 MO S/L	1,121	134

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
41	BUDDY	5/11/15	0			0	0 HY	0	0
42	IVAN	11/06/15	0			0	0 HY	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842			1,842	5 MO S/L	1,842	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777			4,777	7 MO S/L	4,777	0
51	Horse-Sarah Weninegar	2/27/18	1,300			1,300	7 MO S/L	1,083	186
72	Playground Equipment	12/31/24	36,713			36,713	7 -- Memo	0	0
Total Other Depreciation			<u>93,816</u>			<u>93,816</u>		<u>52,139</u>	<u>751</u>
Total ACRS and Other Depreciation			<u>93,816</u>			<u>93,816</u>		<u>52,139</u>	<u>751</u>
Listed Property:									
54	2004 DODGE RAM TRUCK	3/01/19	9,000		X X	0	5 HY 200DB	9,000	0
			<u>9,000</u>			<u>0</u>		<u>9,000</u>	<u>0</u>
Grand Totals			614,083			586,262		232,230	24,443
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>614,083</u>			<u>586,262</u>		<u>232,230</u>	<u>24,443</u>

GA Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
7-year GDS Property:								
57	AG1550 Land Pride Arena Groover	2/12/24	3,092	3,092	0	442	442	0
66	Horse - Jager's Neve	2/01/24	7,500	7,500	0	804	804	0
67	Horse - Lonestar	10/30/24	4,500	4,500	0	482	482	0
68	MiraColt Gen 3 Riding Simulator	5/23/24	8,995	8,995	0	1,285	1,285	0
71	2 New Saddles	12/05/24	1,618	1,618	0	231	231	0
			<u>25,705</u>	<u>25,705</u>	<u>0</u>	<u>3,244</u>	<u>3,244</u>	<u>0</u>
Non-Residential Real Property:								
63	Orange Pasture	1/01/24	2,269	2,269	0	56	76	20
64	Hay Barn Renovation	7/26/24	199,353	199,353	0	2,343	6,645	4,302
65	Equipment Barn Renovation	11/13/24	52,727	52,727	0	169	1,758	1,589
69	New LED Lights	6/06/24	14,474	14,474	0	201	482	281
70	Gutters	6/11/24	4,200	4,200	0	58	140	82
			<u>273,023</u>	<u>273,023</u>	<u>0</u>	<u>2,827</u>	<u>9,101</u>	<u>6,274</u>
Prior MACRS:								
3	Tack	8/20/02	250	250	250	0	0	0
4	Desk & Chair	7/23/02	125	125	125	0	0	0
5	Saddles & Tack	2/26/02	800	800	800	0	0	0
6	Covered Ring	7/31/05	11,626	11,626	11,626	0	0	0
7	Generator	9/30/05	741	741	741	0	0	0
8	Covered Ring	5/04/06	90,804	90,804	90,804	0	0	0
10	Covered Walkway	12/27/07	4,500	4,500	4,500	0	0	0
11	Computer	11/12/09	1,381	1,381	1,381	0	0	0
12	Septic Tank	5/04/10	2,585	2,585	2,356	153	153	0
13	Lighting Electrical	11/18/10	2,352	2,352	2,144	139	139	0
14	Arena Rascal Pro 5.5'	9/24/10	2,605	2,605	2,605	0	0	0
15	Fencing	2/28/11	6,735	6,735	6,735	0	0	0
16	JD HPX Gator	11/30/11	4,500	4,500	4,500	0	0	0
17	Bella	1/10/11	15,000	15,000	15,000	0	0	0
44	Horse - CHANCY	7/27/16	3,000	3,000	3,000	0	0	0
45	HORSE - SMOKE	10/06/16	8,000	8,000	8,000	0	0	0
46	John Deere Tractor	11/20/16	7,300	7,300	7,300	0	0	0
50	Horse - Levy	3/28/17	1,750	1,750	1,643	107	54	-53
52	New Computer	4/12/18	855	855	855	0	0	0
53	New Computer-2	4/30/18	855	855	855	0	0	0
55	HORSE - TEENA	8/26/22	4,150	4,150	1,239	624	624	0
56	2023 Kawasaki Mule	1/28/23	14,562	14,562	3,640	3,121	3,121	0
58	WillyGoat Serenade	11/27/23	7,300	7,300	261	2,011	2,011	0
59	WillyGoat Butterflies	11/27/23	5,611	5,611	200	1,546	1,546	0
60	WillyGoat Contrabass	11/27/23	8,052	8,052	288	2,218	2,218	0
61	JIMMY	12/02/23	3,500	3,500	94	730	730	0
62	SPLASH	12/07/23	3,600	3,600	96	751	751	0
			<u>212,539</u>	<u>212,539</u>	<u>171,038</u>	<u>11,400</u>	<u>11,347</u>	<u>-53</u>
Other Depreciation:								
20	Arbon Equipment	8/30/12	2,863	2,863	2,163	191	191	0
21	1994 Ford F150	10/31/12	3,800	3,800	3,800	0	0	0
22	Bannister Electric	11/08/12	1,418	1,418	1,056	94	94	0
23	Plumbing for Water Heater	12/06/12	898	898	664	59	59	0
26	Stewart (\$1,000 est value)	1/01/10	0	0	0	0	0	0
28	Surehand Lift	6/20/13	10,360	10,360	10,360	0	0	0
29	Wiring for Surehands Lift	10/31/13	777	777	777	0	0	0
30	Playground Equipment	9/30/13	10,275	10,275	10,275	0	0	0
31	Sanyo Flat Screen TV 50"	10/31/13	800	800	800	0	0	0
32	Fence Tim Martin	5/31/13	775	775	775	0	0	0
33	Computer (NTS)	9/12/13	1,169	1,169	1,169	0	0	0
34	HORSE TRAILER	7/25/14	8,228	8,228	8,228	0	0	0
36	STORAGE BUILDING	6/26/14	3,402	3,402	829	87	87	0
37	CHURCH MEDIA SUPPLY ELECTRONI	12/09/14	489	489	489	0	0	0
38	STABLE IMPROVEMENT	6/27/14	909	909	909	0	0	0
39	CORRAL IMPROVEMENT	8/28/14	1,022	1,022	1,022	0	0	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999	1,999	1,121	134	134	0

GA Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Basis for Depr	GA Prior	GA Current	Federal Current	Difference Fed - GA
41	BUDDY	5/11/15	0	0	0	0	0	0
42	IVAN	11/06/15	0	0	0	0	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842	1,842	1,842	0	0	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777	4,777	4,777	0	0	0
51	Horse-Sarah Weninegar	2/27/18	1,300	1,300	1,083	186	186	0
72	Playground Equipment	12/31/24	36,713	36,713	0	0	0	0
Total Other Depreciation			<u>93,816</u>	<u>93,816</u>	<u>52,139</u>	<u>751</u>	<u>751</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>93,816</u>	<u>93,816</u>	<u>52,139</u>	<u>751</u>	<u>751</u>	<u>0</u>
Listed Property:								
54	2004 DODGE RAM TRUCK	3/01/19	9,000	0	9,000	0	0	0
			<u>9,000</u>	<u>0</u>	<u>9,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Totals			614,083	605,083	232,177	18,222	24,443	6,221
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>614,083</u>	<u>605,083</u>	<u>232,177</u>	<u>18,222</u>	<u>24,443</u>	<u>6,221</u>

AMT Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
7-year GDS Property:									
57	AG1550 Land Pride Arena Groover	2/12/24	3,092			3,092	7 HY 200DB	0	442
66	Horse - Jager's Neve	2/01/24	7,500			7,500	7 HY 150DB	0	804
67	Horse - Lonestar	10/30/24	4,500			4,500	7 HY 150DB	0	482
68	MiraColt Gen 3 Riding Simulator	5/23/24	8,995			8,995	7 HY 200DB	0	1,285
71	2 New Saddles	12/05/24	1,618			1,618	7 HY 200DB	0	231
			<u>25,705</u>			<u>25,705</u>		<u>0</u>	<u>3,244</u>
15-year GDS Property:									
64	Hay Barn Renovation	7/26/24	199,353			199,353	15 HY S/L	0	6,645
65	Equipment Barn Renovation	11/13/24	52,727			52,727	15 HY S/L	0	1,758
69	New LED Lights	6/06/24	14,474			14,474	15 HY S/L	0	482
70	Gutters	6/11/24	4,200			4,200	15 HY S/L	0	140
			<u>270,754</u>			<u>270,754</u>		<u>0</u>	<u>9,025</u>
Class Life ADS Property:									
63	Orange Pasture	1/01/24	2,269			2,269	15 HY S/L	0	76
			<u>2,269</u>			<u>2,269</u>		<u>0</u>	<u>76</u>
Prior MACRS:									
3	Tack	8/20/02	250		X	175	7 MQ200DB	250	0
4	Desk & Chair	7/23/02	125		X	87	7 MQ200DB	125	0
5	Saddles & Tack	2/26/02	800		X	560	7 MQ200DB	800	0
6	Covered Ring	7/31/05	11,626			11,626	15 HY 150DB	11,626	0
7	Generator	9/30/05	741			741	7 HY 200DB	741	0
8	Covered Ring	5/04/06	90,804			90,804	15 HY 150DB	90,804	0
10	Covered Walkway	12/27/07	4,500			4,500	15 MQ150DB	4,500	0
11	Computer	11/12/09	1,381		X	690	5 MQ200DB	1,381	0
12	Septic Tank	5/04/10	2,585		X	1,292	15 HY 150DB	2,356	153
13	Lighting Electrical	11/18/10	2,352		X	208	15 HY 150DB	2,144	139
14	Arena Rascal Pro 5.5'	9/24/10	2,605		X	0	7 HY 200DB	2,605	0
15	Fencing	2/28/11	6,735			6,735	7 MQ150DB	6,735	0
16	JD HPX Gator	11/30/11	4,500			4,500	5 MQ150DB	4,500	0
17	Bella	1/10/11	15,000			15,000	7 MQ150DB	15,000	0
44	Horse - CHANCY	7/27/16	3,000		X	1,500	7 MQ150DB	3,000	0
45	HORSE - SMOKE	10/06/16	8,000		X	4,000	7 MQ150DB	8,000	0
46	John Deere Tractor	11/20/16	7,300		X	3,650	7 MQ150DB	7,300	0
50	Horse - Levy	3/28/17	1,750		X	875	7 HY 150DB	1,696	54
52	New Computer	4/12/18	855		X	0	5 HY 200DB	855	0
53	New Computer-2	4/30/18	855		X	0	5 HY 200DB	855	0
55	HORSE - TEENA	8/26/22	4,150			4,150	7 HY 150DB	1,239	624
56	2023 Kawasaki Mule	1/28/23	14,562			14,562	7 MQ200DB	3,640	3,121
58	WillyGoat Serenade	11/27/23	7,300			7,300	7 MQ200DB	261	2,011
59	WillyGoat Butterflies	11/27/23	5,611			5,611	7 MQ200DB	200	1,546
60	WillyGoat Contrabass	11/27/23	8,052			8,052	7 MQ200DB	288	2,218
61	JIMMY	12/02/23	3,500			3,500	7 MQ150DB	94	730
62	SPLASH	12/07/23	3,600			3,600	7 MQ150DB	96	751
			<u>212,539</u>			<u>193,718</u>		<u>171,091</u>	<u>11,347</u>
ACRS:									
21	1994 Ford F150	10/31/12	3,800			3,800	5 HY S/L	3,610	0
	Total ACRS Depreciation		<u>3,800</u>			<u>3,800</u>		<u>3,610</u>	<u>0</u>
Other Depreciation:									
20	Arbon Equipment	8/30/12	2,863			2,863	15 MO S/L	2,163	191
22	Bannister Electric	11/08/12	1,418			1,418	15 MO S/L	1,056	94
23	Plumbing for Water Heater	12/06/12	898			898	15 MO S/L	664	59
26	Stewart (\$1,000 est value)	1/01/10	0			0	0 HY	0	0
28	Surehand Lift	6/20/13	0			0	0 HY	0	0
29	Wiring for Surehands Lift	10/31/13	0			0	0 HY	0	0
30	Playground Equipment	9/30/13	0			0	0 HY	0	0

AMT Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
31	Sanyo Flat Screen TV 50"	10/31/13	0			0	0 HY	0	0
32	Fence Tim MArtin	5/31/13	0			0	0 HY	0	0
33	Computer (NTS)	9/12/13	0			0	0 HY	0	0
34	HORSE TRAILER	7/25/14	8,228			8,228	7 MO S/L	8,228	0
36	STORAGE BUILDING	6/26/14	3,402			3,402	39 MO S/L	829	87
37	CHURCH MEDIA SUPPLY ELECTRONI	12/09/14	489			489	7 MO S/L	489	0
38	STABLE IMPROVEMENT	6/27/14	909			909	7 MO S/L	909	0
39	CORRAL IMPROVEMENT	8/28/14	1,022			1,022	7 MO S/L	1,022	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999			1,999	15 MO S/L	1,121	134
41	BUDDY	5/11/15	0			0	0 HY	0	0
42	IVAN	11/06/15	0			0	0 HY	0	0
47	3 Computers with Microsoft Office	4/07/16	0			0	0 HY	0	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777			4,777	7 MO S/L	4,777	0
51	Horse-Sarah Weninegar	2/27/18	0			0	0 HY	0	0
72	Playground Equipment	12/31/24	36,713			36,713	7 -- Memo	0	0
	Total Other Depreciation		<u>62,718</u>			<u>62,718</u>		<u>21,258</u>	<u>565</u>
	Total ACRS and Other Depreciation		<u>66,518</u>			<u>66,518</u>		<u>24,868</u>	<u>565</u>
Listed Property:									
54	2004 DODGE RAM TRUCK	3/01/19	9,000		X X	0	5 HY 200DB	9,000	0
			<u>9,000</u>			<u>0</u>		<u>9,000</u>	<u>0</u>
	Grand Totals		586,785			558,964		204,959	24,257
	Less: Dispositions and Transfers		<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
	Net Grand Totals		<u>586,785</u>			<u>558,964</u>		<u>204,959</u>	<u>24,257</u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

Bonus Depreciation Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	Tack	8/20/02	250		0	0	75	175
4	Desk & Chair	7/23/02	125		0	0	38	87
5	Saddles & Tack	2/26/02	800		0	0	240	560
11	Computer	11/12/09	1,381		0	0	691	690
12	Septic Tank	5/04/10	2,585		0	0	1,293	1,292
13	Lighting Electrical	11/18/10	2,352		0	0	2,144	208
14	Arena Rascal Pro 5.5'	9/24/10	2,605		0	0	2,605	0
44	Horse - CHANCY	7/27/16	3,000		0	0	1,500	1,500
45	HORSE - SMOKE	10/06/16	8,000		0	0	4,000	4,000
46	John Deere Tractor	11/20/16	7,300		0	0	3,650	3,650
50	Horse - Levy	3/28/17	1,750		0	0	875	875
52	New Computer	4/12/18	855		0	0	855	0
53	New Computer-2	4/30/18	855		0	0	855	0
54	2004 DODGE RAM TRUCK	3/01/19	9,000	100	9,000	0	0	0
64	Hay Barn Renovation	7/26/24	199,353		0	0	0	199,353
65	Equipment Barn Renovation	11/13/24	52,727		0	0	0	52,727
69	New LED Lights	6/06/24	14,474		0	0	0	14,474
70	Gutters	6/11/24	4,200		0	0	0	4,200
Grand Total			311,612		0	0	18,821	283,791

Depreciation Adjustment Report**All Business Activities**

Form	Unit	Asset	Description	Tax	AMT	AMT Adjustments/ Preferences
MACRS Adjustments:						
Page 1	1	3	Tack	0	0	0
Page 1	1	4	Desk & Chair	0	0	0
Page 1	1	5	Saddles & Tack	0	0	0
Page 1	1	6	Covered Ring	0	0	0
Page 1	1	7	Generator	0	0	0
Page 1	1	8	Covered Ring	0	0	0
Page 1	1	10	Covered Walkway	0	0	0
Page 1	1	11	Computer	0	0	0
Page 1	1	12	Septic Tank	153	153	0
Page 1	1	13	Lighting Electrical	139	139	0
Page 1	1	14	Arena Rascal Pro 5.5'	0	0	0
Page 1	1	15	Fencing	0	0	0
Page 1	1	16	JD HPX Gator	0	0	0
Page 1	1	17	Bella	0	0	0
Page 1	1	44	Horse - CHANCY	0	0	0
Page 1	1	45	HORSE - SMOKE	0	0	0
Page 1	1	46	John Deere Tractor	0	0	0
Page 1	1	50	Horse - Levy	54	54	0
Page 1	1	52	New Computer	0	0	0
Page 1	1	53	New Computer-2	0	0	0
Page 1	1	54	2004 DODGE RAM TRUCK	0	0	0
Page 1	1	55	HORSE - TEENA	624	624	0
Page 1	1	56	2023 Kawasaki Mule	3,121	3,121	0
Page 1	1	57	AG1550 Land Pride Arena Groover	442	442	0
Page 1	1	58	WillyGoat Serenade	2,011	2,011	0
Page 1	1	59	WillyGoat Butterflies	1,546	1,546	0
Page 1	1	60	WillyGoat Contrabass	2,218	2,218	0
Page 1	1	61	JIMMY	730	730	0
Page 1	1	62	SPLASH	751	751	0
Page 1	1	63	Orange Pasture	76	76	0
Page 1	1	64	Hay Barn Renovation	6,645	6,645	0
Page 1	1	65	Equipment Barn Renovation	1,758	1,758	0
Page 1	1	66	Horse - Jager's Neve	804	804	0
Page 1	1	67	Horse - Lonestar	482	482	0
Page 1	1	68	MiraColt Gen 3 Riding Simulator	1,285	1,285	0
Page 1	1	69	New LED Lights	482	482	0
Page 1	1	70	Gutters	140	140	0
Page 1	1	71	2 New Saddles	231	231	0
				<u>23,692</u>	<u>23,692</u>	<u>0</u>

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
3	Tack	8/20/02	250	0	0
4	Desk & Chair	7/23/02	125	0	0
5	Saddles & Tack	2/26/02	800	0	0
6	Covered Ring	7/31/05	11,626	0	0
7	Generator	9/30/05	741	0	0
8	Covered Ring	5/04/06	90,804	0	0
10	Covered Walkway	12/27/07	4,500	0	0
11	Computer	11/12/09	1,381	0	0
12	Septic Tank	5/04/10	2,585	76	76
13	Lighting Electrical	11/18/10	2,352	69	69
14	Arena Rascal Pro 5.5'	9/24/10	2,605	0	0
15	Fencing	2/28/11	6,735	0	0
16	JD HPX Gator	11/30/11	4,500	0	0
17	Bella	1/10/11	15,000	0	0
44	Horse - CHANCY	7/27/16	3,000	0	0
45	HORSE - SMOKE	10/06/16	8,000	0	0
46	John Deere Tractor	11/20/16	7,300	0	0
50	Horse - Levy	3/28/17	1,750	0	0
52	New Computer	4/12/18	855	0	0
53	New Computer-2	4/30/18	855	0	0
55	HORSE - TEENA	8/26/22	4,150	508	508
56	2023 Kawasaki Mule	1/28/23	14,562	2,229	2,229
57	AG1550 Land Pride Arena Groover	2/12/24	3,092	757	757
58	WillyGoat Serenade	11/27/23	7,300	1,437	1,437
59	WillyGoat Butterflies	11/27/23	5,611	1,104	1,104
60	WillyGoat Contrabass	11/27/23	8,052	1,584	1,584
61	JIMMY	12/02/23	3,500	573	573
62	SPLASH	12/07/23	3,600	590	590
63	Orange Pasture	1/01/24	2,269	151	151
64	Hay Barn Renovation	7/26/24	199,353	13,290	13,290
65	Equipment Barn Renovation	11/13/24	52,727	3,515	3,515
66	Horse - Jager's Neve	2/01/24	7,500	1,435	1,435
67	Horse - Lonestar	10/30/24	4,500	861	861
68	MiraColt Gen 3 Riding Simulator	5/23/24	8,995	2,203	2,203
69	New LED Lights	6/06/24	14,474	965	965
70	Gutters	6/11/24	4,200	280	280
71	2 New Saddles	12/05/24	1,618	396	396
			<u>511,267</u>	<u>32,023</u>	<u>32,023</u>

Other Depreciation:

20	Arbon Equipment	8/30/12	2,863	190	190
21	1994 Ford F150	10/31/12	3,800	0	0
22	Bannister Electric	11/08/12	1,418	95	95
23	Plumbing for Water Heater	12/06/12	898	60	60
26	Stewart (\$1,000 est value)	1/01/10	0	0	0
28	Surehand Lift	6/20/13	10,360	0	0
29	Wiring for Surehands Lift	10/31/13	777	0	0
30	Playground Equipment	9/30/13	10,275	0	0
31	Sanyo Flat Screen TV 50"	10/31/13	800	0	0
32	Fence Tim Martin	5/31/13	775	0	0
33	Computer (NTS)	9/12/13	1,169	0	0
34	HORSE TRAILER	7/25/14	8,228	0	0
36	STORAGE BUILDING	6/26/14	3,402	87	87
37	CHURCH MEDIA SUPPLY ELECTRONICS	12/09/14	489	0	0
38	STABLE IMPROVEMENT	6/27/14	909	0	0
39	CORRAL IMPROVEMENT	8/28/14	1,022	0	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999	133	133
41	BUDDY	5/11/15	0	0	0
42	IVAN	11/06/15	0	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842	0	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777	0	0
51	Horse-Sarah Weninegar	2/27/18	1,300	31	0
72	Playground Equipment	12/31/24	36,713	0	0

25260 Hands & Hearts for Horses, Inc.

58-2580985

Future Depreciation Report

FYE: 12/31/25

FYE: 12/31/2024

Form 990, Page 1

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
	Total Other Depreciation		<u>93,816</u>	<u>596</u>	<u>565</u>
	Total ACRS and Other Depreciation		<u>93,816</u>	<u>596</u>	<u>565</u>
Listed Property:					
54	2004 DODGE RAM TRUCK	3/01/19	<u>9,000</u>	<u>0</u>	<u>0</u>
			<u>9,000</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>614,083</u>	<u>32,619</u>	<u>32,588</u>

Asset	Description	Date In Service	Cost	GA
Prior MACRS:				
3	Tack	8/20/02	250	0
4	Desk & Chair	7/23/02	125	0
5	Saddles & Tack	2/26/02	800	0
6	Covered Ring	7/31/05	11,626	0
7	Generator	9/30/05	741	0
8	Covered Ring	5/04/06	90,804	0
10	Covered Walkway	12/27/07	4,500	0
11	Computer	11/12/09	1,381	0
12	Septic Tank	5/04/10	2,585	76
13	Lighting Electrical	11/18/10	2,352	69
14	Arena Rascal Pro 5.5'	9/24/10	2,605	0
15	Fencing	2/28/11	6,735	0
16	JD HPX Gator	11/30/11	4,500	0
17	Bella	1/10/11	15,000	0
44	Horse - CHANCY	7/27/16	3,000	0
45	HORSE - SMOKE	10/06/16	8,000	0
46	John Deere Tractor	11/20/16	7,300	0
50	Horse - Levy	3/28/17	1,750	0
52	New Computer	4/12/18	855	0
53	New Computer-2	4/30/18	855	0
55	HORSE - TEENA	8/26/22	4,150	508
56	2023 Kawasaki Mule	1/28/23	14,562	2,229
57	AG1550 Land Pride Arena Groover	2/12/24	3,092	757
58	WillyGoat Serenade	11/27/23	7,300	1,437
59	WillyGoat Butterflies	11/27/23	5,611	1,104
60	WillyGoat Contrabass	11/27/23	8,052	1,584
61	JIMMY	12/02/23	3,500	573
62	SPLASH	12/07/23	3,600	590
63	Orange Pasture	1/01/24	2,269	58
64	Hay Barn Renovation	7/26/24	199,353	5,111
65	Equipment Barn Renovation	11/13/24	52,727	1,352
66	Horse - Jager's Neve	2/01/24	7,500	1,435
67	Horse - Lonestar	10/30/24	4,500	861
68	MiraColt Gen 3 Riding Simulator	5/23/24	8,995	2,203
69	New LED Lights	6/06/24	14,474	371
70	Gutters	6/11/24	4,200	108
71	2 New Saddles	12/05/24	1,618	396
			<u>511,267</u>	<u>20,822</u>

Other Depreciation:

20	Arbon Equipment	8/30/12	2,863	190
21	1994 Ford F150	10/31/12	3,800	0
22	Bannister Electric	11/08/12	1,418	95
23	Plumbing for Water Heater	12/06/12	898	60
26	Stewart (\$1,000 est value)	1/01/10	0	0
28	Surehand Lift	6/20/13	10,360	0
29	Wiring for Surehands Lift	10/31/13	777	0
30	Playground Equipment	9/30/13	10,275	0
31	Sanyo Flat Screen TV 50"	10/31/13	800	0
32	Fence Tim Martin	5/31/13	775	0
33	Computer (NTS)	9/12/13	1,169	0
34	HORSE TRAILER	7/25/14	8,228	0
36	STORAGE BUILDING	6/26/14	3,402	87
37	CHURCH MEDIA SUPPLY ELECTRONICS	12/09/14	489	0
38	STABLE IMPROVEMENT	6/27/14	909	0
39	CORRAL IMPROVEMENT	8/28/14	1,022	0
40	4 STADIUM POLESS & LIGHTS	7/30/15	1,999	133
41	BUDDY	5/11/15	0	0
42	IVAN	11/06/15	0	0
47	3 Computers with Microsoft Office	4/07/16	1,842	0
49	FENCE AT THE OUTSIDE ARENA	5/12/16	4,777	0
51	Horse-Sarah Weninegar	2/27/18	1,300	31
72	Playground Equipment	12/31/24	36,713	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>GA</u>
	Total Other Depreciation		<u>93,816</u>	<u>596</u>
	Total ACRS and Other Depreciation		<u>93,816</u>	<u>596</u>
Listed Property:				
54	2004 DODGE RAM TRUCK	3/01/19	<u>9,000</u>	<u>0</u>
			<u>9,000</u>	<u>0</u>
	Grand Totals		<u>614,083</u>	<u>21,418</u>

SCHEDULE G (Form 990 or 990-EZ)	Fundraising Other Events	2024
For calendar year 2024, or tax year beginning _____, and ending _____		

Name HANDS & HEARTS FOR HORSES, INC.	Employer Identification Number 58-2580985
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		(a) Other event <u>TAILGATE PARTY</u> <small>(event type)</small>	(b) Other event _____ <small>(event type)</small>	(c) Other event _____ <small>(event type)</small>	(d) Total other events <small>(add col. (a) through col. (c))</small>
Revenue	1 Gross receipts	52,319			52,319
	2 Less: Charitable contributions	15,739			15,739
	3 Gross income <small>(line 1 minus line 2)</small>	36,580			36,580
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food/beverages				
	8 Entertainment				
	9 Other expenses	17,157			17,157

Form 990	Two Year Comparison Report	2023 & 2024
For calendar year 2024, or tax year beginning _____, ending _____		

Name _____ Taxpayer Identification Number _____

HANDS & HEARTS FOR HORSES, INC.

58-2580985

		2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1. 466,312	691,979	225,667
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3.		
	4. Program service revenue	4. 51,421	87,706	36,285
	5. Investment income	5. 7,757	9,761	2,004
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. -442	1,849	2,291
	8. Net income or (loss) from fundraising events	8. 52,163	73,654	21,491
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10. 4,607	-938	-5,545
	11. Other revenue	11.		
	12. Total revenue. Add lines 1 through 11	12. 581,818	864,011	282,193
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15.		
	16. Salaries, other compensation, and employee benefits	16. 257,324	302,472	45,148
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 9,260	4,972	-4,288
	19. Occupancy, rent, utilities, and maintenance	19. 18,782	29,091	10,309
	20. Depreciation and Depletion	20. 7,680	24,443	16,763
	21. Other expenses	21. 151,226	187,540	36,314
	22. Total expenses. Add lines 13 through 21	22. 444,272	548,518	104,246
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 137,546	315,493	177,947
Other Information	24. Total exempt revenue	24. 581,818	864,011	282,193
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 63,343	98,378	35,035
	27. Total assets	27. 370,947	690,450	319,503
	28. Total liabilities	28. 10,648	14,658	4,010
	29. Retained earnings	29. 360,299	675,792	315,493
	30. Number of voting members of governing body	30. 13	13	
	31. Number of independent voting members of governing body	31. 13	13	
	32. Number of employees	32. 13	13	
33. Number of volunteers	33. 94	212		

Form 990	Tax Return History	2024
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Name HANDS & HEARTS FOR HORSES, INC.	Employer Identification Number 58-2580985
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	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants	285,614	253,574	339,538	466,312	691,979	
Membership dues						
Program service revenue	1,780	720		51,421	87,706	
Capital gain or loss	6,766	3,486	3,887	-442	1,849	
Investment income	4,844	4,673	6,168	7,757	9,761	
Fundraising revenue (income/loss)	30,053	61,753	57,040	52,163	73,654	
Gaming revenue (income/loss)						
Other revenue	1,407	1,432	7,086	4,607	-938	
Total revenue	330,464	325,638	413,719	581,818	864,011	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation	168,323	198,518	204,636	257,324	302,472	
Professional fees	9,495	8,221	5,724	9,260	4,972	
Occupancy costs	29,917	25,042	13,943	18,782	29,091	
Depreciation and depletion	12,852	6,899	3,628	7,680	24,443	
Other expenses	86,274	93,822	129,762	151,226	187,540	
Total expenses	306,861	332,502	357,693	444,272	548,518	
Excess or (Deficit)	23,603	-6,864	56,026	137,546	315,493	
Total exempt revenue	330,464	325,638	413,719	581,818	864,011	
Total unrelated revenue						
Total excludable revenue	14,797	10,311	17,141	63,343	98,378	
Total Assets	181,127	173,740	228,662	370,947	690,450	
Total Liabilities	7,536	7,013	5,909	10,648	14,658	
Net Fund Balances	173,591	166,727	222,753	360,299	675,792	

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$ 2,878		14			
TOTAL	\$ 2,878					

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
DIVIDENDS	\$ 6,820		14			
TOTAL	\$ 6,820					

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
TAX EXEMPT INCOME	\$ 63		14			
TOTAL	\$ 63					

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
BARN SUPPLIES	\$ 7,106	\$ 7,106	\$	\$
DUES	5,566	5,566		
BANK CHARGES	2,174	2,174		
WATER	2,011	2,011		
CONTINUING ED & TRAINING	1,568	1,568		
FUEL - EQUIPMENT	405	405		
VOLUNTEER EXPENSE	167	167		
MISCELLANEOUS EXP	132	132		
TOTAL	<u>\$ 19,129</u>	<u>\$ 19,129</u>	<u>\$ 0</u>	<u>\$ 0</u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
CASH DONATIONS	\$ 82,637
REBECCA STRICKLAND-13 SHS APPLE INC	3,244
REBECCA STRICKLAND-4 SHS MICROSOFT	1,759
REBECCA STRICKLAND-1 SH NVIDIA CORP	132
WILLIAMS FAMILY FOUNDATION OF GA. CASH CONTRIBUTION	110,000
COMMUNITY FOUNDATION OF SOUTHWEST GA CASH CONTRIBUTION	192,350
WILLIAM H FLOWERS, JR. FOUNDATION CASH CONTRIBUTION	15,000
EASTER SEALS ENRICHMENT PROGRAM CASH CONTRIBUTION	13,119
RICHARD VANN 79 SHARES OF TOTAL SYSTEMS SEC.	
CHRISTOPHER REEVE FOUNDATION CASH CONTRIBUTION	24,999
MICHAEL DERMODY CASH CONTRIBUTION	25,500
THE AMERICAN GIFT FUND CASH CONTRIBUTION	25,000
LEWIS HALL AND MILDRED SASSER CASH CONTRIBUTION	100,000
ROBINSON FOUNDATION CASH CONTRIBUTION	15,000
FS FOUNDATION CASH CONTRIBUTION	35,000
NANCY DEL PRETE CASH CONTRIBUTION	32,500
TAILGATE PARTY CASH CONTRIBUTION	15,739
TOTAL	\$ <u>691,979</u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

Schedule A, Part II, Line 8(e)

Description	Amount
INTEREST INCOME	\$ 2,878
TAX EXEMPT INCOME	63
DIVIDENDS	6,820
TOTAL	\$ <u>9,761</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
RIDING LESSONS	\$
WORKSHOPS & CLINICS	
RIDING LESSON INCOME	83,306
WORKSHOPS & CLINICS	4,400
TAILGATE PARTY	36,580
SUMMER CAMP	39,920
PROMOTIONAL ITEMS	4,937
PATH WORKSHOP	
VETERANS DAY 5K/OPEN HOUSE	917
MAY HAY FUNDRAISER	18,603
TOTAL	\$ <u>188,663</u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

TAILGATE PARTY

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
SUPPLIES	\$
PROGRAMS/PUBLICITY	
OTHER DIRECT EXPENSES	<u>17,157</u>
TOTAL	<u>\$ 17,157</u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

SUMMER CAMP

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
OTHER DIRECT EXPENSES	\$ <u>2,196</u>
TOTAL	\$ <u><u>2,196</u></u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

PATH WORKSHOP

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
DUES	\$ 1,450
EDUCATION	<u>1,285</u>
TOTAL	<u>\$ 2,735</u>

25260 Hands & Hearts for Horses, Inc.

58-2580985

FYE: 12/31/2024

Federal Statements

VETERANS DAY 5K/OPEN HOUSE

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
SUPPLIES	\$ 228
PRINTING	50
TOTAL	<u>\$ 278</u>