			Retu	EXTI	PUBLIC DIS ENDED TO	MAY 15, Exempt	, 2024 From l i	ncome T	ax	OMB No. 1545-0047
For	" 9	90	1	-		Internal Revenue				2022
Depa	rtment o	of the Treasury	Do Do	o not enter social	I security numb	ers on this form a	is it may be	made public.		Open to Public
		nue Service 2022 calend	A	year beginning		instructions and 2022 and			023	Inspection
			f organization	year beginning	0011,		renaing U	1		
b C	heck if pplicabl	e:	organization					D Employer i	dentificati	on number
	Addre: chang	CHAR	LES R. F	SISHOP TRU	UST					
	Name		usiness as					99-60	05262	
	Initial return Final			P.O. box if mail is no	ot delivered to stre	et address)	Room/suite	E Telephone		
	return/ termin	_	BOX 346	· · · · · · · · · · · · · · · · · · ·	· · · ·			1	523-6	
	ated Ameno	City or to		rovince, country, a	and ZIP or foreig	n postal code		G Gross receipts		2,281,047.
	return Applic	HONO	LULU, HI			0173173		H(a) Is this a g		
	tion pendir	F Name a		orincipal officer: C					dinates?	
		empt status:		TREET, HOI				H(b) Are all subor		
				501(c) (CHARLESREI) (insert no		or 527	1 '		See instructions
	Nebsit	organization:	Corporation		Association	Other	L Voor	H(c) Group ex		ate of legal domicile: HI
	art I	Summary		21 11031	ASSociation					ate of legal dominine. 111
115/41164	2012/00/04 27672			ion's mission or n	nost significant a	ctivities: SEE	PART I	II. LINE	1	
Ce			o the organizat		loot olgriniount u					
Governance	2	Check this bo	x if tl	he organization di	iscontinued its o	perations or dispo	sed of more	than 25% of its	net assets.	
ver	3	Number of vot		of the governing be					1 1	5
ß			-			(Part VI, line 1b)				4
Activities &						art V, line 2a)				0
itie										0
ctiv						ə 12				0.
Ă				le income from Fo					7b	0.
						,		Prior Year		Current Year
	8	Contributions	and grants (Par	rt VIII, line 1h)					0.	0.
nue			ce revenue (Par						0.	0.
Revenue		-	•					511,2	61.	463,971.
å						d 11e)			0.	0.
						umn (A), line 12)		511,2	61.	463,971.
							1	522,0		522,000.
				ers (Part IX, colum					0.	0.
s				•		nn (A), lines 5-10)			0.	0.
									0.	0.
Expense	b			Part IX, column (D)			0.			
ň	17			mn (A), lines 11a-				70,7	16.	71,924.
), line 25)		592,7		593,924.
				tract line 18 from I		,,		-81,4		-129,953.
or							Be	ginning of Current		End of Year
ets	20	Total assets (F	Part X. line 16)					13,888,1		14,698,117.
Ass Ass	21	•	(Part X, line 26					72,0		12,111.
Net Assets or Fund Balances	22		•	Subtract line 21 fi				13,816,0		14,686,006.
Pa	irt II	Signature								
Und	er pena	Ities of perjury, I	I declare that I ha	ve examined this ref	turn, including acc	ompanying schedule	s and stateme	nts, and to the be	st of my kno	wledge and belief, it is
true,	correc	t, and complete.	. Declaration of pr	reparer (other than c	officer) is based on	all information of w	hich preparer	has any knowledg	е.	-
		\square	Cal to	W.				4/1	1/24	
Sig	n	Signature of of	fice					Date		
Her		JENNIFE:	R GOODYE	EAR-KA'OPU	UA, TRUSI	TEE				
		Type or print n								
		Print/Type prep	parer's name		Preparer's si	gnature	0		Check	PTIN
Paid			C. ANTAL	L		-		i	f self-employed	P01263071
Prep	arer	Firm's name	ACCUITY	/ LLP				Firm's I		5325889
	Only	Firm's address		SHOP STREE	ET, STE.	2300				
_				LU, HI 96				Phone	no.808-	531-3400
May	the IF	RS discuss this		e preparer shown		ructions				X Yes No

232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form	990 (2022) CHARLES R. BISHOP TRUST	99-6005262 Page 2
Pa	rt 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: THE TRUST IS OPERATED PRIMARILY FOR THE BENEFIT OF CHAN	RITABLE,
	RELIGIOUS, SCIENTIFIC, AND EDUCATIONAL ORGANIZATIONS.	
2	Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?	
	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 service	es? Yes X No
4	If "Yes," describe these changes on Schedule O. 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 o	• •
4a	revenue, if any, for each program service reported. (Code:) (Expenses \$522,000. including grants of \$522,000.) (R	
40	CONTRIBUTIONS TO SUPPORTED CHARITABLE ORGANIZATIONS IN	
	THE TERMS OF ITS TRUST INSTRUMENT.	
4b	(Code:) (Expenses \$ including grants of \$) (R	.evenue \$
4c	(Code:) (Expenses \$ including grants of \$) (R	Revenue \$
<u> </u>		
4d		١
40	(Expenses \$ including grants of \$) (Revenue \$ Total program service expenses 522,000.)
<u>4e</u>	Total program service expenses 522,000.	Form 990 (2022
23200	2 12-13-22	Form 990 (202

Form	990 (2022) CHARLES R. BISHOP TRUST 99-6005	262	Р	age 3
Pa	t 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	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
-	Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
Ŭ	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		9	х	
10	If "Yes," complete Schedule D, Part IV Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	⊢		
10		10		x
11	or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
••				
-	as applicable. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а		110		x
	Part VI	<u>11a</u>		
D	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	446	х	
	assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	~	
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			x
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
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	11d		X
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		37	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			<u></u>
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			<u></u>
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b				
	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	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	1		
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	_		
	1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			

21 X Form 990 (2022)

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domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II

CHARLES R. BISHOP TRUST

Form	<u>990 (2022)</u> CHARLES R. BISHOP TRUST 99-600	<u>5262</u>	Р	age 4
Par	t 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? If "Yes," complete Schedule I, Parts I and III	22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
20	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
		23	х	
04-	Schedule J	23	Δ	
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? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
		25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
20				
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			x
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		
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? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
с	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes." complete Schedule L. Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I			x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	<u> </u>		
02		32		x
22	Schedule N, Part II	32		- 23
33				v
•••	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		v	
æ –	Part V, line 1	34	Х	
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		L
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		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	38	х	
Par	t V Statements Regarding Other IRS Filings and Tax Compliance			•
	Chack if Schedule O contains a response or pate to any line in this Part V			\square
			Yes	No
4 -	Enter the number reported in her 2 of Form 1006. Fater 0 if not applicable	0	165	
		5		
		4		
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	000	<u> </u>
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Form	990 (2022) CHARLES R. BISHOP TRUST	99-600	5262	Pa	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ns?			
					X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a				
	financial account in a foreign country (such as a bank account, securities account, or other financial a	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 A	ccounts (FBAR).			37
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		<u>X</u>
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa		5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		<u>5c</u>		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				v
			<u>6a</u>		<u>X</u>
b	If "Yes," did the organization include with every solicitation an express statement that such contribution of the state of	ions or gifts	0		
_	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c). Did the exemptation receive a payment in evene of C_{2}^{0} mode pathwas a contribution and pathwas a contribution and pathwas a sector 170(c).	ruisso providad to the power	7-		Х
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set				
			7b		
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it wat to file Form 8282?		70		х
A		7d	7c		<u></u>
			7e		х
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr		7e 7f		X
f	If the organization received a contribution of qualified intellectual property, did the organization file Fo		7g		
-	If the organization received a contribution of qualified intellectual property, did the organization her c		79 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained		/		
Ū			8		
9	Sponsoring organizations maintaining donor advised funds.		-		
a			9a		
b			9b		
10	Section 501(c)(7) organizations. Enter:				
а	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:				
а	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.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the	1 1			
	organization is licensed to issue qualified health plans	13b	_		
с	Enter the amount of reserves on hand	13c			
14a					X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune				77
	excess parachute payment(s) during the year?		15		<u>X</u>
	If "Yes," see the instructions and file Form 4720, Schedule N.				v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	t income?	16		X
<i>4</i> -	If "Yes," complete Form 4720, Schedule O.	41-141			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac		4-		
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.		Form	990 (2022
232005	12-13-22 C		FUII		2022)

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Form	990 (2022) CHARLES R. BISHOP TRUST			60052			age 6
Par	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th	rough	7b below, ar	nd for a	"No" r	espon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.						
	Check if Schedule O contains a response or note to any line in this Part VI						X
Sec	tion 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	1a		5			
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.						
b	Enter the number of voting members included on line 1a, above, who are independent	1b		4			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with a	any other				
	officer, director, trustee, or key employee?				2	Х	
3	Did the organization delegate control over management duties customarily performed by or under the	direct	supervision				
	of officers, directors, trustees, or key employees to a management company or other person?				3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 99	90 was	s filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's asse	ets?			5		X
6	Did the organization have members or stockholders?				6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or app	ooint o	one or				
	more members of the governing body?				7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, sto	ockho	ders, or				
	persons other than the governing body?				7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	by the	following:	[
а	The governing body?				8a	Х	
	Each committee with authority to act on behalf of the governing body?			I	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read	hed a	t the				
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O				9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Rev	enue	Code.)				
						Yes	No
10a	Did the organization have local chapters, branches, or affiliates?				10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such cha	apters	, affiliates,				
	and branches to ensure their operations are consistent with the organization's exempt purposes?				10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	befor	e filing the fo	rm?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.						
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13				12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	to conf	licts?		12b		
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Ye	es," de	escribe				
	on Schedule O how this was done				12c		
13	Did the organization have a written whistleblower policy?				13		X
14	Did the organization have a written document retention and destruction policy?				14		X
15	Did the process for determining compensation of the following persons include a review and approval	by ind	dependent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?						
а	The organization's CEO, Executive Director, or top management official				15a		X
b	Other officers or key employees of the organization				15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	ent w	ith a				
	taxable entity during the year?				16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate	e its p	articipation				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organi						
	exempt status with respect to such arrangements?				16b		
Sec	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filedNONE						
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, an	d 990	T (section 50	01(c)(3)s	only) a	availal	ble
	for public inspection. Indicate how you made these available. Check all that apply.						
	X Own website Another's website X Upon request Other (explain		,				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, cor	nflict o	f interest pol	icy, and	financ	ial	
	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 boo	ks and	l records				
	JESSICA NAGATO - (808) 534-3847						
	567 S KING STREET, HONOLULU, HI 96813				-	000	(0000)
232006	12-13-22 7				Form	390	(2022)
	7						

Form 990 (2	2022) CHARLES R	. BISHOP	TRUST	99	9-6005262	Page 7
Part VII	Compensation of Officers, D	irectors, Trus	tees, Key E	mployees, Highest Compensa	ted	
	Employees, and Independen	t Contractors				
	Check if Schedule O contains a respo	onse or note to any	/ line in this Pa	t VII		X
Section A.	Officers, Directors, Trustees, Key I	Employees, and H	lighest Comp	ensated Employees		
● List a	Il of the organization's current officers	s, directors, trustee	•	for the calendar year ending with or with ividuals or organizations), regardless of a	•	
Enter -0- In	columns (D), (E), and (F) if no compens	alion was paid.				

• List all of the organization's current key employees, if any. See the 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)	(B)			(0	C)	•		(D)	(E)	(F)
Name and title	Average	(do	not c	Pos			ne	Reportable	Reportable	Estimated
	hours per	box	, unles	ss pei	rson i	s both	n an	compensation	compensation	amount of
	week		cer an	id a d	irecto	or/trus	tee)	from	from related	other
	(list any	ector						the	organizations	compensation
	hours for	or dir	æ			ated		organization	(W-2/1099-MISC/	from the
	related	stee	truste		e	pens		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	al tru	onal 1		ploye	e com		1099-NEC)		and related
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) ELLIOT MILLS	1.00		_		-					
TRUSTEE	11.00	Х						0.	985,658.	0.
(2) ROBERT NOBRIGA	1.00									
TRUSTEE	11.00	Х						0.	229,953.	0.
(3) LANCE WILHELM	1.00									
TRUSTEE	11.00	Х						0.	188,451.	0.
(4) CRYSTAL ROSE	1.00									
TRUSTEE	11.00	Х						0.	183,451.	0.
(5) JENNIFER GOODYEAR-KAOPUA	1.00									
TRUSTEE	11.00	х						0.	140,475.	0.
		\vdash				-				
		1								
		-								
		\vdash								
232007 12-13-22										Form 990 (2022)

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Form 990 (2022)

	1 990 (2022) CHARLES F									99-60	05262 Page 8	3
Par	t VII Section A. Officers, Directors, Trust (A) Name and title	tees, Key Emp (B) Average hours per week	(do box,	not ch unles	(C Posi neck r ss per	C) ition more son is		one i an	ompensated Employee (D) Reportable compensation from	<u>(continued)</u> (E) Reportable compensation from related	(F) Estimated amount of other	-
		(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC 1099-NEC)	compensation from the organization and related organizations	
												_
												_
												_
												_
1b	Subtotal								0.	1,727,98		
с 2	Total from continuation sheets to Part VII Total (add lines 1b and 1c) Total number of individuals (including but no								0 • 0 • eceived more than \$100,	1,727,98	0. 0. 8. 0.	
3	compensation from the organization Did the organization list any former officer,	director, truste	e, k	ey e	mpl	oyee	e, or	hig	hest compensated emp	loyee on	0 Yes No	_
4	line 1a? If "Yes," complete Schedule J for su For any individual listed on line 1a, is the su and related organizations greater than \$150	m of reportable	е со	mpe	nsat	tion	and	oth	er compensation from t	he organization	3 X 4 X	
5 Sec	Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes," <i>com</i> stion B. Independent Contractors	ccrue compens	satio	on fr	oma	any	unre	late	ed organization or individ		5 X	_
1	Complete this table for your five highest cor the organization. Report compensation for t (A)										nsation from (C)	_
	Name and business	address	NC	ONE	<u> </u>				Description of s	ervices	Compensation	_
												_
												_
2	Total number of independent contractors (ir	•	ot lin	nited	l to t	thos	e lis	ted	above) who received m	ore than		
	\$100,000 of compensation from the organiz	ation				0)				Form 990 (2022)	()

232008 12-13-22

					R. BI	SHOP TF	RUST		99-6005	262 Page 9
Pa	rt \	/	Statement of Reve	enue						
			Check if Schedule O cor	ntains a r	esponse	or note to any	y 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	٦		Federated campaigns		1a		-			
Gra			Membership dues		1b		-			
ts,			Fundraising events		1c		-			
ilar İlar			Related organizations		1d		-			
Sim's,			Government grants (contribu		<u>1e</u>		-			
utio		t	All other contributions, gifts, gra		40					
Oth			similar amounts not included ab		1f		-			
uq Dq		-	Noncash contributions included in line	-	1g \$					
0 0		п	Total. Add lines 1a-1f			Business Co	 de			
	~	~				Dusiliess CO				
Program Service Revenue	2	a b								
Ser		c								
že ž		d								
gra Re		e								
Pro			All other program service rev	lenue						
			Total. Add lines 2a-2f							
	3		Investment income (including							
	-			-			298,653.			298,653.
	4		Income from investment of ta							
	5		Royalties	-	-					
			, 	(i)	Real	(ii) Persona	al			
	6	а	Gross rents 6	ia 🗌						
		b		6b						
				ic						
		d	Net rental income or (loss)							
	7	а	Gross amount from sales of	(i) Se	ecurities	(ii) Other				
			assets other than inventory 7	'a 1,9	82,394.					
		b	Less: cost or other basis							
ne					17,076.					
evenue		С	Gain or (loss) 7	'c 1	65,318.					
ř			Net gain or (loss)				165,318.			165,318.
Other	8	а	Gross income from fundraising							
đ			including \$							
			contributions reported on lin	-						
			Part IV, line 18				_			
			Less: direct expenses							
	~		Net income or (loss) from fur	-						
	9	а	Gross income from gaming a							
		Ŀ	Part IV, line 19							
			Less: direct expenses							
	40		Net income or (loss) from ga							
	10	a	Gross sales of inventory, less and allowances							
		h	Less: cost of goods sold				-			
			Net income or (loss) from sal							
		U			ontory	Business Co				
sni	11	а								
neo	••	b								
ella Wer		c								
Miscellaneous Revenue			All other revenue							
Σ			Total. Add lines 11a-11d							
	12		Total revenue. See instructions					0.	٥.	463,971.
232009										Form 990 (2022)

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99-6005262 Page 1	10
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CHARLES R. BISHOP TRUST Form 990 (2022) 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 (C) Management and general expenses (D) (B) (A) Do not include amounts reported on lines 6b, Total expenses Program service expenses Fundraising 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations 1 522,000. 522,000. 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 Benefits paid to or for members 4 5 Compensation of current officers, directors, trustees, and key employees Compensation not included above to disqualified 6 persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) Other employee benefits 9 10 Payroll taxes 11 Fees for services (nonemployees): 22,000. 22,000. Management а 11,377. 11,377. b Legal 14,188. 14,188. С Accounting Lobbying d Professional fundraising services. See Part IV, line 17 е 16,106. 16,106. Investment management fees f Other. (If line 11g amount exceeds 10% of line 25, g column (A), amount, list line 11g expenses on Sch 0.) Advertising and promotion 12 Office expenses 13 Information technology 14 Royalties 15 16 Occupancy 17 Travel 18 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings 19 20 Interest Payments to affiliates 21 22 Depreciation, depletion, and amortization 23 Insurance Other expenses. Itemize expenses not covered 24 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 0.) 8,253. 8,253. BOND INSURANCE PREMIUMS а b С d All other expenses е 593,924. 522,000. 71,924. 0. Total functional expenses. Add lines 1 through 24e 25 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

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232010 12-13-22

19110229 136928 101670

Form 990 (2022)

rm 99 art X		2022) CHARLES R. BIS Balance Sheet	HOP TRUST		99-0	6005262 Page 1
	•	Check if Schedule O contains a response or not	e to any line in this Part X			
		·	,	(A) Beginning of year		(B) End of year
1	1	Cash - non-interest-bearing		801,464.	1	661,411
2	2	Savings and temporary cash investments		47,704.	2	0
3		Pledges and grants receivable, net			3	
4		Accounts receivable, net			4	
5		Loans and other receivables from any current or				
		trustee, key employee, creator or founder, subs				
		controlled entity or family member of any of the			5	
6	3	Loans and other receivables from other disquali				
		under section 4958(f)(1)), and persons described			6	
n 7	7	Notes and loans receivable, net			7	
	-	Inventories for sale or use			8	
₹ g	Э	Prepaid expenses and deferred charges			9	
10	Da	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation			10c	
11		Investments - publicly traded securities		11		
12	2	Investments - other securities. See Part IV, line	13,038,935.	12	14,036,706	
13	3	Investments - program-related. See Part IV, line		13		
14	1	Intangible assets		14		
15	5	Other assets. See Part IV, line 11			15	
16	3	Total assets. Add lines 1 through 15 (must equ		13,888,103.	16	14,698,117
17	7	Accounts payable and accrued expenses	24,345.	17	12,111	
18	3	Grants payable		18		
19	9	Deferred revenue		19		
20)	Tax-exempt bond liabilities		20		
21		Escrow or custodial account liability. Complete		47,704.	21	
, 22		Loans and other payables to any current or forn				
		trustee, key employee, creator or founder, subs	tantial contributor, or 35%			
		controlled entity or family member of any of the	se persons		22	
j 53	3	Secured mortgages and notes payable to unrela	ated third parties		23	
24		Unsecured notes and loans payable to unrelate			24	
25	5	Other liabilities (including federal income tax, pa				
		parties, and other liabilities not included on lines	s 17-24). Complete Part X			
		of Schedule D			25	
26	3	Total liabilities. Add lines 17 through 25		72,049.	26	12,111
		Organizations that follow FASB ASC 958, che	eck here X			
ŝ		and complete lines 27, 28, 32, and 33.				
27	7	Net assets without donor restrictions		13,816,054.	27	14,686,006
28	3	Net assets with donor restrictions			28	
2		Organizations that do not follow FASB ASC 9	58, check here			
		and complete lines 29 through 33.				
5 29	9	Capital stock or trust principal, or current funds			29	
g 30)	Paid-in or capital surplus, or land, building, or ea			30	
Ž 31	1	Retained earnings, endowment, accumulated in	come, or other funds		31	
27 28 28 29 29 30 31 32	2	Total net assets or fund balances		13,816,054.	32	14,686,006
- 33		Total liabilities and net assets/fund balances		13,888,103.	33	14,698,117

Form **990** (2022)

232011 12-13-22

Form	990 (2022) CHARLES R. BISHOP TRUST	99-6	5005262	Pa	_{ge} 12
Pa	rt 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			71.
2	Total expenses (must equal Part IX, column (A), line 25)	2			24.
3	Revenue less expenses. Subtract line 2 from line 1	3	-12	9,9	53.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,81	5,0	54.
5	Net unrealized gains (losses) on investments	5	99:	9,9	05.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	14,68	5,0	06.
Pa	rt 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: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	О.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
с	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?		2c	х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		x
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		

Form 990 (2022)

	DISCLOSURE COPY
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OMB No. 1545-0047

(Form	990)
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SCHEDULE A

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section

4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

2022
Open to Public
Inspection

Name of the organization

Name of the organization							identification number		
	RLES R. BIS						9-6005262		
Part I Reason for Public	charity Status.	(All organizations must o	complete th	nis part.) S	ee instruction	S.			
The organization is not a private four	ndation because it is: (I	For lines 1 through 12, c	heck only o	one box.)					
1 A church, convention of a	churches, or associatio	n of churches described	l in sectio	n 170(b) (1	I)(A)(i).				
2 A school described in se	ction 170(b)(1)(A)(ii).	Attach Schedule E (Forn	n 990).)						
3 A hospital or a cooperativ	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).								
4 A medical research organ	nization operated in co	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,		
city, and state:									
5 An organization operated	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).	section 170(b)(1)(A)(iv). (Complete Part II.)								
6 A federal, state, or local g	povernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).				
7 An organization that norm	nally receives a substa	ntial part of its support fi	rom a gove	ernmental	unit or from th	ne general p	oublic described in		
section 170(b)(1)(A)(vi).	(Complete Part II.)								
8 A community trust descri	bed in section 170(b)	(1)(A)(vi). (Complete Par	t II.)						
9 An agricultural research o	organization described	in section 170(b)(1)(A)(ix) operate	ed in conju	inction with a	land-grant	college		
or university or a non-land	d-grant college of agric	ulture (see instructions).	Enter the r	name, city	, and state of	the college	or		
university:									
10 An organization that norm									
activities related to its exe		-					-		
income and unrelated bu		(less section 511 tax) fro	om busines	ses acqui	red by the org	anization a	ifter June 30, 1975.		
See section 509(a)(2). (C									
11 An organization organized	-	•	•						
12 X An organization organized	-	•	-			•			
more publicly supported	-						Jneck the box on		
lines 12a through 12d tha	• •					-	aivina		
	-	upervised, or controlled gularly appoint or elect a	•	-					
organization. You mus			i majonty o	n the allec			ipporting		
	-	or controlled in connect	tion with its		d organizatio	n(c) by boy	ing		
		anization vested in the sa			-		•		
organization(s). You m			ame perso	113 11121 00		ge the supp	Joned		
	-	g organization operated	in connect	tion with	and functional	lv integrate	od with		
	•). You must complete I				ly integrate	a with,		
		oorting organization oper				ted organiz	zation(s)		
		ation generally must sat				-			
•		nplete Part IV, Sections	-		-	anatonin			
e Check this box if the or	,	•				II. Type III			
	-	nally integrated supporti			·) ·, ·)	,			
f Enter the number of supported	• •	, , ,	5 5				8		
g Provide the following informati	-	d organization(s).							
(i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga in your governi	anization listed ng document?	(v) Amount of		(vi) Amount of other		
organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)		
BERNICE P BISHOP									
MUSEUM	99-0161980	7	X		515	5,000.			
CENTRAL UNION									
CHURCH	99-0076013	1	X			100.			
KAMEHAMEHA SCHOOLS	99-0073480	2	X			200.			
KAUMAKAPILI CHURCH	99-6000281	1	X			100.			
KAWAIAHAO CHURCH	99-6044333	1	X			100.			
Total					522	2,000.	0.		

Sob	edule A (Form 990) 2022 C	HARLES R.	BISHOP T	RIIST		99-600	5262 Page 2
	Irt II Support Schedule for				(b)(1)(A)(iv) and		
	(Complete only if you checked	-					-
	fails to qualify under the tests			-	on lailed to quality t		organization
Sec	ction A. Public Support	, lieted belefit, pied		,			
		(a) 2018	(b) 2010	(a) 2020	(4) 2021	(a) 2022	
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
•	Gifts, grants, contributions, and membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
2	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
Ŭ	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
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)						
	Public support. Subtract line 5 from line 4.						
See	ction B. Total Support			-	-		
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources \dots						
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.)						
	Total support. Add lines 7 through 10					40	
12	Gross receipts from related activities,			fourth or fifth toy		12	
13	First 5 years. If the Form 990 is for the						
Sec	organization, check this box and stor ction C. Computation of Publi					<u></u>	·····
	Public support percentage for 2022 (I		-	column (f))		14	%
15	Public support percentage from 2021		•				<u> </u>
	33 1/3% support test - 2022. If the c						
	stop here. The organization qualifies					,	
b	33 1/3% support test - 2021. If the o		-				
	and stop here. The organization qual					,	
17a	10% -facts-and-circumstances test		• •				
	and if the organization meets the fact						
	meets the facts-and-circumstances te			-	-		
b	0 10% -facts-and-circumstances test	-			•		
	more, and if the organization meets th	-					
	organization meets the facts-and-circu	umstances test. Th	e organization qua	alifies as a publicly	y supported organi	zation	
18							

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022 CHARLES R. BISHOP TRUST 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.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disgualified persons						
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.) ction B. Total Support						
		(=) 0018	(b) 2010	(a) 2020	(4) 2021	(a) 2022	
	ndar year (or fiscal year beginning in) Amounts from line 6	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	ne organization's fi	rst, second, third,	fourth, or fifth tax	year as a section	501(c)(3) organ	ization,
_	check this box and stop here						
Sec	ction C. Computation of Publ	ic Support Per	rcentage			1 1	
	Public support percentage for 2022 (column (f))		15	%
	Public support percentage from 2021					16	%
	ction D. Computation of Inves						
	Investment income percentage for 2 Investment income percentage from			line 13, column (f))		17 18	<u>%</u> %
	a 33 1/3% support tests - 2022. If the					33 1/3%, and li	ne 17 is not
	more than 33 1/3%, check this box a						
b	33 1/3% support tests - 2021. If the	-	•				3%, and
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization						
23202	23 12-09-22						ule A (Form 990) 2022
			16	5			

2022.05060 CHARLES R. BISHOP TRUST

Yes No

Schedule A (Form 990) 2022 CHAI

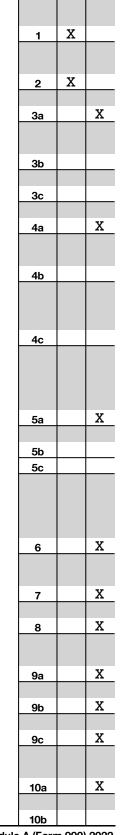
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and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

CHARLES R. BISHOP TRUST

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
- **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)? *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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).
- **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? *If "Yes," provide detail in* **Part VI.**
- 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? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If* "Yes." *complete Part I of Schedule L (Form 990).*
- **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))? If "Yes," provide detail in **Part VI.**
- **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? *If* "Yes," *provide detail in* **Part VI.**
- 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? If "Yes," provide detail in Part VI.
- **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)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990) 2022

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	PUBLIC DISCLOSURE COPY			
Sche	edule A (Form 990) 2022 CHARLES R. BISHOP TRUST 99-	-600526	2 Pa	aae 5
	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		Х
b	A family member of a person described on line 11a above?	11b		X
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide	110		
Ŭ	detail in Part VI.	11c		Х
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the appendix hady, members of the appendix hady, officers esting in their official conseint, or membership of one of	-	162	
	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)	-,		
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported	d		
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
0	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	Х	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2	х	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
Ū	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3	х	
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
		ione)		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instruct	0115).		
a L	The organization satisfied the Activities Test. <i>Complete</i> line 2 <i>below.</i>			
b	The organization is the parent of each of its supported organizations. <i>Complete</i> line 3 <i>below.</i>		,	
c	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (s	ee instruction	· ·	N
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а				
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		

- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. 232025 12-09-22

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3b Schedule A (Form 990) 2022

2b

3a

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Schedule A (Form 990) 2022 CHARLES R. BISHOP TRUST 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.

Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	0.	0.
2	Recoveries of prior-year distributions	2	0.	0.
3	Other gross income (see instructions)	3	323,649.	298,653.
4	Add lines 1 through 3.	4	323,649.	298,653.
5	Depreciation and depletion	5	0.	0.
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	18,820.	16,106.
7	Other expenses (see instructions)	7	0.	0.
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	304,829.	282,547.
Sect	ion 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):			
а	Average monthly value of securities	1a	15,569,335.	13,462,896
b	Average monthly cash balances	1b	194,598.	335,089.
с	Fair market value of other non-exempt-use assets	1c	0.	0
d	Total (add lines 1a, 1b, and 1c)	1d	15,763,933.	13,797,985
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):	0.		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	0.	0 .
3	Subtract line 2 from line 1d.	3	15,763,933.	13,797,985
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4	236,459.	206,970.
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	15,527,474.	13,591,015.
6	Multiply line 5 by 0.035.	6	543,462.	475,686
7	Recoveries of prior-year distributions	7	0.	0.
8	Minimum Asset Amount (add line 7 to line 6)	8	543,462.	475,686.
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		304,829.
2	Enter 0.85 of line 1.	2		259,105.
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		543,462
4	Enter greater of line 2 or line 3.	4		543,462
5	Income tax imposed in prior year	5		0.
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		543,462.
7	Check here if the current year is the organization's first as a non-functio	nally integrate	d Type III supporting organiz	

Schedule A (Form 990) 2022

	dule A (Form 990) 2022 CHARLES R. BI			99-6005262 Page 7
Par		a)(5) Supporting Organ	nizations (continued)	0
	on D - Distributions		1	Current Year 522,000.
1	Amounts paid to supported organizations to accomplish exer Amounts paid to perform activity that directly furthers exemp		I	522,000.
2	organizations, in excess of income from activity	a purposes of supported	2	
3	Administrative expenses paid to accomplish exempt purpose	e of supported organizations		
4	Amounts paid to acquire exempt-use assets			
5	Qualified set-aside amounts (prior IRS approval required - pro			
6	Other distributions (<i>describe in</i> Part VI). See instructions.		5	
7	Total annual distributions. Add lines 1 through 6.		7	522,000.
8	Distributions to attentive supported organizations to which the	e organization is responsive		
U	(provide details in Part VI). See instructions.		8	515,200.
9	Distributable amount for 2022 from Section C, line 6		9	543,462.
10	Line 8 amount divided by line 9 amount		10	94.80%
	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			543,462.
2	Underdistributions, if any, for years prior to 2022 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2022			
а	From 2017			
b	From 2018			
с	From 2019			
d	From 2020 9,710.			
е	From 2021 522,000.			
f	Total of lines 3a through 3e	531,710.		
g	Applied to underdistributions of prior years			
	Applied to 2022 distributable amount			531,710.
i	Carryover from 2017 not applied (see instructions)			
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D,			
	line 7: \$ 522,000.			
а	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			11,752.
с	Remainder. Subtract lines 4a and 4b from line 4.	510,248.		
5	Remaining underdistributions for years prior to 2022, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j			
	and 4c.	510,248.		
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
с	Excess from 2020			
d	Excess from 2021			
е	Excess from 2022 510,248.			

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022 Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART IV SECTION A LINE 2

ONE OF THE DESIGNATED BENEFICIARIES OF THE TRUST IS MAUNA'ALA, THE

ROYAL MAUSOLEUM OF THE HAWAIIAN ROYAL FAMILIES. MAUNA'ALA IS A

CHARLES R. BISHOP TRUST

SIGNIFICANT HISTORIC AND CULTURAL SITE TO HAWAII

AND THE NATION. MR. CHARLES REED BISHOP COMMISSIONED THE KAMEHAMEHA

TOMB AT MAUNA'ALA, AND CRBT HAS SUPPORTED MAUNA'ALA SINCE THE TRUST'S

INCEPTION IN 1895. ALTHOUGH IT DOES NOT HAVE ITS OWN FORMAL 501(C)(3)

DESIGNATION, MAUNA'ALA IS OWNED AND MAINTAINED BY THE STATE OF HAWAII

AND IS THEREFORE DESCRIBED UNDER SECTION 509(A)(1).

PART IV SECTION D LINE 3

CRBT HAS BEEN BENEFITING ITS SUPPORTED ORGANIZATIONS FOR MANY YEARS IN

ACCORDANCE WITH THE TERMS OF ITS TRUST INSTRUMENT ESTABLISHED IN 1895.

THE CRBT BOARD IS MADE UP OF ALL THE TRUSTEES OF KAMEHAMEHA SCHOOLS,

WHICH IS ONE OF CRBT'S SUPPORTED ORGANIZATIONS. KAMEHAMEHA SCHOOLS

STAFF ALSO PROVIDE ADMINISTRATIVE SUPPORT AND GUIDANCE FOR CRBT'S

OPERATIONS, INVESTMENTS, SPEND POLICIES, AND DISTRIBUTIONS.

IN ADDITION, MEETINGS BETWEEN THE TRUSTEES OF CRBT AND THE LARGEST

RECIPIENT OF FUNDS, THE BISHOP MUSEUM, ARE CONDUCTED AT LEAST ONCE PER

21

YEAR TO DISCUSS OPERATIONAL NEEDS AND THE ASSOCIATED FUNDING

REQUIREMENTS. CRBT ALSO ATTENDS AND SUPPORTS BISHOP MUSEUM'S ANNUAL

GALA FUNDRAISER.

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Schedule A (Form 990) 2022 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 A, PART V, SECTION D, LINE 8

SUPPORTED ORGANIZATIONS BISHOP MUSEUM AND KAMEHAMEHA SCHOOLS ARE

CHARLES R. BISHOP TRUST

ATTENTIVE TO CRBT, WHICH IS IN RETURN RESPONSIVE TO BOTH ORGANIZATIONS.

THE RELATIONSHIP BETWEEN CRBT AND BISHOP MUSEUM AND KAMEHAMEHA SCHOOLS IS OVER 100 YEARS OLD. CRBT'S FOUNDER, MR. CHARLES REED BISHOP, ALSO FOUNDED BISHOP MUSEUM IN HONOR OF HIS WIFE, PRINCESS BERNICE PAUAHI BISHOP, WHO FOUNDED KAMEHAMEHA SCHOOLS. MR. BISHOP'S STRONG SUPPORT FOR BOTH BISHOP MUSEUM AND KAMEHAMEHA SCHOOLS CAN BE TRACED BACK TO EACH ORGANIZATION'S ESTABLISHMENT.

CRBT'S DISTRIBUTION TO BISHOP MUSEUM IS BY FAR THE LARGEST DISTRIBUTION FROM CRBT'S ENDOWMENT EACH YEAR, ACCOUNTING FOR OVER 98% OF ALL GRANTS MADE BY CRBT. BISHOP MUSEUM DEMONSTRATES THAT IT IS ATTENTIVE TO CRBT'S OPERATIONS BY ATTENDING CRBT'S TRUSTEE MEETINGS AT LEAST ONCE PER YEAR AND BY INVITING CRBT TO ITS OWN MEETINGS AND EVENTS.

THE DISTRIBUTION TO KAMEHAMEHA SCHOOLS SUPPORTS THE SCHOOL'S ANNUAL

FOUNDER'S DAY CELEBRATION, WHICH HONORS PRINCESS BERNICE PAUAHI BISHOP.

KAMEHAMEHA SCHOOLS DEMONSTRATES THAT IT IS ATTENTIVE TO CRBT'S

OPERATIONS BY PROVIDING STAFF AND RESOURCES TO ADMINISTER THE TRUST.

ADDITIONALLY, EVERY YEAR REPRESENTATIVES FROM EACH OF THE SUPPORTED

2.2

ORGANIZATIONS ARE INVITED TO ATTEND A FORMAL CEREMONY HELD IN

OBSERVANCE AND COMMEMORATION OF THE BIRTH OF MR. BISHOP AND TO

ACKNOWLEDGE HIS GUIDANCE AND PHILANTHROPY.

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Schedule A (Form 990) 2022

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CHARLES R. BISHOP TRUST Schedule A (Form 990) 2022 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.)

PLEASE SEE THE NARRATIVE FOR SCHEDULE A, PART IV, SECTION D, LINE 3 FOR

A MORE DETAILED DISCUSSION ON CRBT'S RESPONSIVENESS TO BOTH BISHOP

MUSEUM AND KAMEHAMEHA SCHOOLS.

Schedule A (Form 990) 2022

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Schedule A (Form 990)	CHARLES R	. BISHOP TRU	ST		99-	6005262 Page 8
Part VI Supplemental Info	ormation (Schedule	A, Part I, Line 12g - Info	rmation re	garding su	pported organizations (c	ontinuation)
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above)	(IV) Is the o listed i governing o	rganization n your document?	(v) Amount of monetary support	(vi) Amount of other support
		abovej	Yes	No		
LUNALILO TRUST	99-0075244	8	x		1,000.	
MAUNA'ALA	00-0000000	7	x		0.	
MID-PACIFIC INSTITUTE	99-0073514	2	x		5,500.	
Continuation Totals					6,500.	

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Schedule A (Form 990)

Intervention Conservation Image of the organization on number of the state information. Image of the organization number of the organization and/set of thirds or Other Similar Funds or Accounts. Complete if the organization number of the organization and/set of the organization inform all denois and done advisors in writing that the assets held in done advised funds (a) Doner advised funds (b) Funds and other accounts 1 Aggregate value of contributions to (during year) (a) Doner advised funds (b) Funds and other accounts 2 Aggregate value of adparts from (during year) (b) Funds and other accounts (b) Funds and other accounts 3 Aggregate value of adparts from (during year) (c) Doner advised funds (c) The organization inform all denois and doner advisors in writing that grant funds can be used only for charatable purposes and not to the benefit to denoir or doner advisor, or for any other purpose confiring important land area Protecoling of conservation Easements. Protecoling of conservation easements in the day are advisors in writing that grant to subscription of a noticol structure 2 Complete if the organization held a qualified conservation contribution in the form of a conservation easement to a certified historic structure Preservation of a historically important liand area 2 Developmentable denois advisor in advisor in advisor in advisor in advisor in a	(Forn	HEDULE D n 990) ment of the Treasury	Complete if the orga Part IV, line 6, 7, 8, 9, 10 A	al Financial Statements nization answered "Yes" on Form 990, , 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ttach to Form 990.		OMB No. 1545-0047
CHARLES R. BISHOP TRUST				0 for instructions and the latest information		
organization answered "Yes" on Form 980, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of yest Aggregate value of contributions to (during year) Aggregate value of contributions to (during year) Aggregate value of contributions to (during year) Aggregate value at end of year Aggregate value of ant for the senset advisor, of ror any other purpose conferring more regulation inform all 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, of ror any other purpose conferring more sequences and not for the benefit of the donor or donor advisor, of ror any other purpose conferring more sequences and that the donor or donor advisor, of ror any other purpose conferring more sequences and not for the benefit of the donor or donor advisor, of ror any other purpose conferring more sequences and that the donor or donor advisor, of ror any other purpose conferring more of the organization inform all grantese, donors, advisor, and ror any other purpose conferring more of conservation assemments held by the reganization check all that apply, Preservation of an lor public use for example, recreation or advecation) Preservation of a netter built area Preservation of a pone space Complete insis 24 through 26 if the organization theid a qualified conservation contribution in the form of a conservation essements Data areage metricical purposes memories Data areage metricical by conservation essements Data areage metricical by the conservation essements Data areage metricical by con	Inditio	e of the organization		TRUST		
I Total number at end of year (a) Donor advised funds (b) Funds and other accounts I Total number at end of year (b) Funds and other accounts J Aggregate value of contributions to (during year) (b) Suggregate value of a grants from (during year) (c) Suggregate value of a grants from (during year) J Aggregate value of a grants from (during year) (c) Suggregate value of a grants from (during year) (c) Suggregate value of a grants from (during year) J Dott the organization inform all donors and donor advisors in writing that grant funds can be used only for charatable purpose and not for the benefit of the ongranization answered 'Vea' on Form 900, Part IV, line 7. Proprose(o) of conservation casements hold by the organization answered 'Vea' on Form 900, Part IV, line 7. Proprose(o) of conservation casements hold by the organization answered 'Vea' on Form 900, Part IV, line 7. Proprose(o) of conservation casements hold by the organization answered 'Vea' on Form 900, Part IV, line 7. Proprose(o) of conservation casements in a cettified a qualified conservation casement on a biotic alty important land area Protection of natural habitat Protection of a later organization assements 2a 2 Complete lines 2.a through 2.d ft the organization answered 'Vea' on Form 900, Part IV, line 7. Protection of conservation casements in outfied a qualified conservation casements in outfied the tax year. 1 Total anchage estificatity as a quality	Par	t I Organiza	ations Maintaining Donor Advise	d Funds or Other Similar Funds or		
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and section 170(h)(4)(B)(iii)? Yes No 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements. Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. Ia If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part X \$ 2 If the organization received or held works of art, historical treasures, or other similar assets or other similar assets for financial gain, provide the following amounts relating to these items: (ii) Assets included in Form 990, Part X \$ 2 If the organization received or held works of art, historical treasures, or other similar asse						
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 b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part X b Assets included in Form 990, Part X c IthA For Paperwork Reduction Act Notice, see the Instructions for Form 990. 2232051 09-01-22 		of art, historical tre	easures, or other similar assets held for put	lic exhibition, education, or research in furthe	erance of public	
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PUBLIC	DISCL	OSURE	COPY
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Sche	dule D (Form 990) 2022 CHARLES	R. BISHOP	TRUST		99	-600	5262	2 Pa	age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Historical Tre	easures, or Othe	er Similar A	ssets	(contin	ued)	
3	Using the organization's acquisition, accessi	on, and other record	s, check any of the	following that make	significant use	of its			
	collection items (check all that apply):								
а	Public exhibition	c	Loan or exc	change program					
b	Scholarly research	e	e 🗌 Other						
с	Preservation for future generations								
4	Provide a description of the organization's co	ollections and explai	n how they further t	he organization's exe	empt purpose i	n Part X	III.		
5	During the year, did the organization solicit of	or receive donations	of art, historical trea	sures, or other simila	r assets				
	to be sold to raise funds rather than to be ma	aintained as part of t	he organization's co	ollection?			Yes		No
Par	t IV Escrow and Custodial Arran	gements. Compl	ete if the organizatio	on answered "Yes" o	n Form 990, P	art IV, lir	ne 9, or		
	reported an amount on Form 990, Pa	rt X, line 21.							
1a	Is the organization an agent, trustee, custodi	ian or other intermed	liary for contribution	is or other assets not	included				
	on Form 990, Part X?					\Box	Yes	X	No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing table:						
							Amount		
с	Beginning balance				1c		41	7,7()4.
d	Additions during the year				1d				
е	Distributions during the year						41	7,70)4.
f	Ending balance								0.
2a	Did the organization include an amount on F	orm 990, Part X, line	21, for escrow or c	ustodial account liab	ility?	X	Yes		No
b	If "Yes," explain the arrangement in Part XIII.							X]
Par	t V Endowment Funds. Complete		nswered "Yes" on Fo		1				
		(a) Current year	(b) Prior year	(c) Two years back	(d) Three year	s back	(e) Four	years	back
1a	Beginning of year balance								
b	Contributions								
С	Net investment earnings, gains, and losses								
d	Grants or scholarships								
е	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
g	End of year balance								
2	Provide the estimated percentage of the curr	rent year end balanc	e (line 1g, column (a	a)) held as:					
а	Board designated or quasi-endowment		_%						
b	Permanent endowment	%							
с	Term endowment	<u>%</u>							
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.							
3a	Are there endowment funds not in the posse	ession of the organiza	ation that are held a	nd administered for t	he		_		
	organization by:							Yes	No
	(i) Unrelated organizations						3a(i)		
	(ii) Related organizations						3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	ations listed as requir	red on Schedule R?				3b		
4	Describe in Part XIII the intended uses of the		wment funds.						
Par	t VI Land, Buildings, and Equipm								
	Complete if the organization answere								
	Description of property	(a) Cost or o basis (investr			Accumulated epreciation	((d) Bool	k value	÷
1a	Land								
	Buildings					_			
с	Leasehold improvements					_			
d	Equipment								
	Other					_			
Tota	. Add lines 1a through 1e. (Column (d) must e	equal Form 990, Part	<u>X. column (B). line 1</u>	10c.)					0.

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022 CHARLES R. 2 Part VII Investments - Other Securities.	BISHOP TRUST	99	9-6005262 Page 3
Complete if the organization answered "Yes"	on Form 990. Part IV. line 1	1b. 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 en	d-of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A) MONEY MARKET FUND	6,637.	END-OF-YEAR MARKET	
(B) EXCHANGE TRADED FUNDS	14,030,069.	END-OF-YEAR MARKET	VALUE
(C)			
(D)			
(E)			
(F)			
(G)			
(H) Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	14,036,706.		
Part VIII Investments - Program Related.	11,000,7000		
Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	1c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) Part IX Other Assets.			
Complete if the organization answered "Yes"	on Form 990. Part IV. line 1	1d. See Form 990. Part X. line 15.	
	Description	, ,	(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line Part X Other Liabilities.	9 15.)		
Complete if the organization answered "Yes"	on Form 990 Part IV line 1	1e or 11f See Form 990 Part X line 2f	5
(-) December of Rebiller	on Form 990, Fart IV, line T	Te of Th. See Form 990, Fart A, line 20	(b) Book value
(a) Description of ilability (1) Federal income taxes			
(1) Federal income taxes (2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line	25.)		
2. Liability for uncertain tax positions. In Part XIII, provide			
organization's liability for uncertain tax positions under	FASB ASC 740. Check her	e if the text of the footnote has been p	rovided in Part XIII X

Schedule D (Form 990) 2022

Sche	dule D (Form 990) 2022 CHARLES R. BISHOP TRUST		99-6005262 Page 4
	t XI Reconciliation of Revenue per Audited Financial Statem	ents With Rever	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.	
1	Total revenue, gains, and other support per audited financial statements		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
с	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
с	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		
Pa	rt XII Reconciliation of Expenses per Audited Financial Stater	ments With Expe	enses per Return.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.	
1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
с	Other losses	2c	
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
с	Add lines 4a and 4b		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		
Pa	rt XIII Supplemental Information.		

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

PART IV, LINE 2B:

ON JANUARY 29, 2015, THE TRUST ENTERED INTO AN AGREEMENT WITH TITLE
GUARANTY ESCROW SERVICES, INC. AND ESTABLISHED AN ESCROW ACCOUNT TO FUND
CAPITAL PROJECTS RELATED TO THE MALAMA MAUNA'ALA 15-YEAR MAINTENANCE
SUPPORT PLAN. AMOUNTS IN THE FUND REPRESENTED CASH DEPOSITS MADE BY THE
TRUST, KAMEHAMEHA SCHOOLS, QUEENS HEALTH SYSTEM, QUEEN LILI'UOKALANI
TRUST, AND KAWANANAKOA FOUNDATION (THE "CONTRIBUTORS"). THE TRUST WAS
RESPONSIBLE FOR MONITORING THE FUND AND OVERSEEING THE DISBURSEMENT OF
FUNDS. IN 2023, THE CAPITAL ESCROW ACCOUNT WAS CLOSED AND THE REMAINING
FUNDS WERE RETURNED TO THE CONTRIBUTORS. THE TRUST CONTINUES TO OVERSEE
THE CAPITAL PROJECTS.

28

99-6005262 Page	e 5	Pag	2	6	2	5	0	0	-6	99	
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PART X, LINE 2:

Part XIII Supplemental Information (continued)

Schedule D (Form 990) 2022

THE TRUST EVALUATES UNCERTAIN TAX POSITIONS UTILIZING A RECOGNITION

THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT

CHARLES R. BISHOP TRUST

RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE

TAKEN IN A TAX RETURN. AT JUNE 30, 2023, MANAGEMENT BELIEVES THERE WERE NO

UNCERTAIN TAX POSITIONS. THE FEDERAL STATUTE OF LIMITATIONS REMAINS OPEN

FOR THE TRUST FOR THE YEARS ENDED JUNE 30, 2020 THROUGH 2023. THE TRUST

DID NOT RECOGNIZE ANY SIGNIFICANT TAX LIABILITIES FOR INCOME TAX

ASSOCIATED WITH UNRECOGNIZED TAX BENEFITS AT JUNE 30, 2023. IT IS THE

TRUST'S POLICY TO RECOGNIZE INTEREST ACCRUED RELATED TO UNDERPAYMENT OF

INCOME TAXES IN INTEREST EXPENSE AND PENALTIES IN OTHER EXPENSES.

Schedule D (Form 990) 2022

PUBLIC DISCLOSURE COI	ΡY
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SCHEDULE I (Form 990) Department of the Treasury	Go	arants and Oth vernments, an ete if the organization	n answered "Yes" Attach to Form	s in the Uni on Form 990, Pa 1990.	ted States rt IV, line 21 or 22.		OMB No. 1545-0047 2022 Open to Public
Internal Revenue Service		Go to www.irs	.gov/Form990 for	the latest information	ation.		Inspection
Name of the organization CHARLES R	. BISHOP	TRUST					Employer identification number 99-6005262
Part I General Information on Grants a	Ind Assistance						
 Does the organization maintain records criteria used to award the grants or assi Describe in Part IV the organization's pre- Part II Grants and Other Assistance to 	stance? ocedures for monit Domestic Organiz	oring the use of grant zations and Domestic	funds in the United	I States. Complete if the orga	-		X Yes No
recipient that received more than	\$5,000. Part II can	be duplicated if addition	onal space is need	ed.	(f) Mathead of	1	1
1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
BERNICE P BISHOP MUSEUM 1525 BERNICE ST HONOLULU, HI 96817	99-0161980	501(C)(3)	515,000.	0.			TO SUPPORT CULTURAL MUSEUM
MID-PACIFIC INSTITUTE 2445 KAALA ST HONOLULU, HI 96822	99-0073514	501(C)(3)	5,500.	0.			EDUCATION - TUITION AND BOARD
2 Enter total number of section 501(c)(3) a	nd government org	ganizations listed in the	e line 1 table			· · · · · · · · · · · · · · · · · · ·	2.

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

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

Schedule I (Form 990) 2022

Schedule I (Form 990) 2022 CHARLES R. BIS	HOP TRUST				99-6005262	Pag
Part III Grants and Other Assistance to Domestic Individua Part III can be duplicated if additional space is needed	Is. Complete if the	e organization answ	ered "Yes" on Form 9	990, Part IV, line 22.		
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash	assistance

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

PART I, LINE 2

THE USE OF THE GRANTS FUNDS ARE DICTATED BY THE TRUST DOCUMENT.

99 - 6005262Page 2

		PUBLIC DISCLOSURE COPY						
SCHE	DULE J	Compensation Information			OMB No. 1	545-004	47	
(Form		For certain Officers, Directors, Trustees, Key Employees, and I	lighest		20	ŋŋ		
		Compensated Employees Complete if the organization answered "Yes" on Form 990, Part I			20	22	•	
Departme	ent of the Treasury	Attach to Form 990.	v , inte 20.		Open to Public			
	evenue Service	Go to www.irs.gov/Form990 for instructions and the latest infor	mation.	F aran January Jal	Inspection Employer identification number			
Name	of the organizatior				entificatio 005262		nber	
Part	I Question	CHARLES R. BISHOP TRUST s Regarding Compensation		99-0	003202	2		
. are						Yes	No	
1a Cl	heck the appropri	ate box(es) if the organization provided any of the following to or for a person liste	ed on Form	990.		103		
		line 1a. Complete Part III to provide any relevant information regarding these item		,				
	First-class or c			nal use				
	Travel for com	panions Payments for business use of	personal re	sidence				
	Tax indemnific	ation and gross-up payments Health or social club dues or ir	nitiation fee	S				
	Discretionary s	pending account Personal services (such as ma	id, chauffer	ır, chef)				
		on line 1a are checked, did the organization follow a written policy regarding payr						
		rovision of all of the expenses described above? If "No," complete Part III to expl			1b			
		require substantiation prior to reimbursing or allowing expenses incurred by all o						
tri	ustees, and office	s, including the CEO/Executive Director, regarding the items checked on line 1a?	?		2			
3 In-	diaata which if or	y, of the following the organization used to establish the compensation of the org	aonization's					
		ctor. Check all that apply. Do not check any boxes for methods used by a related						
		tion of the CEO/Executive Director, but explain in Part III.	1 Organizatio	51110				
	Compensation							
	_ ·	ompensation consultant Compensation survey or study	V					
	_	her organizations Approval by the board or com		ommittee				
4 Du	uring the year, did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the fil	ling					
or	ganization or a re	ated organization:						
a Re	eceive a severanc	e payment or change-of-control payment?			. 4a		X	
		eive payment from a supplemental nonqualified retirement plan?			4b		X	
	-	eive payment from an equity-based compensation arrangement?			4c		X	
lf	"Yes" to any of lir	es 4a-c, list the persons and provide the applicable amounts for each item in Par	t III.					
•								
)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.	omnonant:-	n				
	or persons listed on the re	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any cr	ompensatio	11				
	•	svenues of.			5a		х	
		ation?					X	
		r 5b, describe in Part III.						
		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any cr	ompensatic	n				
	ontingent on the n		•					
	-				6a		X	
		ation?					X	
		r 6b, describe in Part III.						
7 Fo	or persons listed o	n Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed	d payments					
		es 5 and 6? If "Yes," describe in Part III			. 7		X	
8 W	ere any amounts	reported on Form 990, Part VII, paid or accrued pursuant to a contract that was s	subject to th	ne			x	
		ract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III						
		d the organization also follow the rebuttable presumption procedure described in						
		53.4958-6(c)?	<u></u>		. 9			
LHA F	or Paperwork R	eduction Act Notice, see the Instructions for Form 990.		Schedu	ile J (Forn	n 990)	2022	

232111 10-18-22

99-6005262

Schedule J (Form 990) 2022

CHARLES R. BISHOP TRUST

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) ELLIOT MILLS	(i)	0.	0.	0.	0.	0.	0.	0.
TRUSTEE	(ii)	90,745.	0.	894,913.	0.	0.	985,658.	760,141.
(2) ROBERT NOBRIGA	(i)	0.	0.	0.	0.	0.	0.	0.
TRUSTEE	(ii)	229,953.	0.	0.	0.	0.	229,953.	0.
(3) LANCE WILHELM	(i)	0.	0.	0.	0.	0.	0.	0.
TRUSTEE	(ii)	188,451.	0.	0.	0.	0.	188,451.	0.
(4) CRYSTAL ROSE	(i)	0.	0.	0.	0.	0.	0.	0.
TRUSTEE	(ii)	183,451.	0.	0.	0.	0.	183,451.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

Page 2

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Schedule J (Form 990) 2022	CHARLES	к.	BISHOP	TRUST

Part III Supplemental Information

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

Schedule J (Form 990) 2022

SCHEDULE O (Form 990)

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



Employer identification number 99-6005262

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

TRUSTEES ROBERT NOBRIGA, LANCE WILHELM, ELLIOT MILLS, CRYSTAL ROSE, AND

JENNIFER GOODYEAR-KA'OPUA ALSO SERVED ON THE BOARDS OF BISHOP HOLDINGS

CORPORATION, KAMEHAMEHA INVESTMENT CORPORATION AND PAUAHI MANAGEMENT

CORPORATION WHICH ARE SUBSIDIARIES OF KAMEHAMEHA SCHOOLS.

CHARLES R. BISHOP TRUST

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

PRIOR TO THE FILING OF THE TRUST'S FORM 990 TAX RETURN, THE OUTSIDE

PREPARER PROVIDES A COPY OF THE RETURN TO THE ENTIRE BOARD OF TRUSTEES FOR

REVIEW AND COMMENT. THE SIGNIFICANT ISSUES, IF ANY, APPEARING IN THE

RETURN ARE HIGHLIGHTED FOR DISCUSSION AND ANY NECESSARY CHANGES ARE MADE.

SHOULD ANY CHANGES REQUIRE FURTHER REVIEW BY THE TRUSTEES, A COPY OF THE

RETURN IS PROVIDED FOR FINAL COMMENT. THE RETURN IS THEN FINALIZED AND

FILED AND A COPY OF THE RETURN IS THEN PROVIDED TO THE TRUSTEES.

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

THE TRUSTEES MUST HAVE THEIR ACCOUNTS APPROVED ANNUALLY BY THE PROBATE COURT IN HONOLULU, HAWAII, AND ALL DOCUMENTS PROVIDED TO THE COURT ARE AVAILABLE TO THE PUBLIC. THE TRUST'S FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS AMONG OTHER DOCUMENTS ARE ATTACHED TO THE PETITION AND THEREFORE AVAILABLE TO THE PUBLIC. OTHERWISE, THE PUBLIC CAN MAKE A REQUEST FOR THE DOCUMENTS.

FORM 990, PART VII SECTION A

DESCRIPTION OF COMPENSATION

UNDER THE TERMS OF THE GOVERNING TRUST DOCUMENT FOR THE CHARLES REED

 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
 Schedule O (Form 990) 2022

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 10-28-22

Schedule O (Form 990) 2022	Page 2
Name of the organization	Employer identification number
CHARLES R. BISHOP TRUST	99-6005262
BISHOP TRUST (CRBT), MR. BISHOP DESIRED THAT THE INDIVIDUA	LS SERVING AS
TRUSTEES OF THE CRBT BE THE SAME INDIVIDUALS SERVING AS TR	USTEES OF THE
TRUST CREATED UNDER THE WILL OF HIS WIFE, KE ALI'I BERNICE	PAUAHI
BISHOP, KNOWN AS KAMEHAMEHA SCHOOLS (KS). THE PARTIES HAVE	RESPECTED
MR. BISHOP'S DESIRE FROM THE BEGINNING OF THE CRBT. AS A R	ESULT, THE
COMPENSATION REFLECTED IN PART VII, SECTION A, IS THE COMP	ENSATION THAT
THE TRUSTEES RECEIVE IN THEIR ROLE AS TRUSTEES OF KS. THEY	HAVE WAIVED
AND RECEIVE NO PAID COMPENSATION FROM THE CRBT.	

FORM 990, PART VII SECTION A

KAMEHAMEHA SCHOOLS CREATED A NONQUALIFIED DEFERRED COMPENSATION PLAN FOR TRUSTEE MILLS EFFECTIVE OCTOBER 1, 2017. AS A RESULT, TRUSTEE MILLS WAS NOT PAID ANY AMOUNT FOR HIS SERVICES AS TRUSTEE UNTIL JUNE 30, 2022 WHEN KS AUTHORIZED THE DEFERRED COMPENSATION DISTRIBUTION. ON AUGUST, 18, 2022, TRUSTEE MILLS RECEIVED A DEFERRED COMPENSATION PLAN DISTRIBUTION OF \$894,913, WHICH REPRESENTS FIVE YEARS OF SERVICE AS TRUSTEE. OUT OF THE TOTAL DISTRIBUTION, \$760,141 HAD BEEN PREVIOUSLY REPORTED AS DEFERRED COMPENSATION ON PART VII, COLUMN (F) AND SCHEDULE J, PART II, COLUMN (C) IN THE 2017 THROUGH 2021 FORMS 990. IN ADDITION TO THIS DISTRIBUTION, TRUSTEE MILLS RECEIVED \$90,745 FOR TRUSTEE FEES EARNED FROM JULY 1 THROUGH DECEMBER 31, 2022.

232212 10-28-22

SCHEDULE R

(Form 990)

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

2022 Open to Public Inspection

Employer identification number 99-6005262

Department of the Treasury Internal Revenue Service

CHARLES R. BISHOP TRUST

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	(f) Direct controlling entity	cont	g) 512(b)(13) rolled tity?
				501(c)(3))		Yes	No
BERNICE P BISHOP MUSEUM - 99-0161980							
1525 BERNICE STREET							
HONOLULU, HI 96817	CULTURAL MUSEUM	HAWAII	501(C)(3)	LINE 7	N/A		х
MAUNA'ALA							
P.O. BOX 1285							
HONOLULU, HI 96807	RESTORATION	HAWAII		LINE 7	N/A		х
CENTRAL UNION CHURCH - 99-0076013							
1660 S BERETANIA STREET							
HONOLULU, HI 96826	CHURCH	HAWAII	501(C)(3)	LINE 1	N/A		х
KAUMAKAPILI CHURCH - 99-6000281							
766 N KING STREET							
HONOLULU, HI 96817	CHURCH	HAWAII	501(C)(3)	LINE 1	N/A		х

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

Schedule R (Form 990) 2022

Schedule R (Form 990) CHARLES R. BISHOP TRUST

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	cont	g) 512(b)(13) rolled zation?
KAWAIAHAO CHURCH - 99-6044333						165	
957 PUNCHBOWL STREET							
HONOLULU, HI 96813	CHURCH	HAWAII	501(C)(3)	LINE 1	N/A		х
KAMEHAMEHA SCHOOLS - 99-0073480							
567 S. KING STREET, STE 200							
HONOLULU, HI 96813	SCHOOL	HAWAII	501(C)(3)	LINE 2	N/A		х
MID-PACIFIC INSTITUTE - 99-0073514							
2445 KAALA STREET							
HONOLULU, HI 96822	SCHOOL	HAWAII	501(C)(3)	LINE 2	N/A		x
LUNALILO TRUST - 99-0075244						1	<u> </u>
501 KEKAULUOHI ST							
HONOLULU, HI 96825	COMMUNITY TRUST	HAWAII	501(C)(3)	LINE 8	N/A		x
KE ALI'I PAUAHI FOUNDATION - 94-3263044			501(0)(3)				
567 S. KING STREET, STE 160					KAMEHAMEHA		
HONOLULU, HI 96813	FUNDRAISING	HAWAII	501(C)(3)	LINE 12A, I	SCHOOLS		x

Schedule R (Form 990) 2022 CHARLES R. BISHOP TRUST

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total Share of end-of-year assets			ortionate tions?		Genera manag partne	or Percentage ownership
		country)		sections 512-514)		400010	Yes	No	K-1 (Form 1065)	Yes	lo
	1										
	-										
	-										
	-										
	-										
	1										
	1	1		1		1		L	1		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	512(b contr	(i) ction (b)(13) trolled tity?
		country)		or trusty		433013		Yes	No
BISHOP HOLDINGS CORPORATION - 99-0335777									
567 S. KING STREET, STE 150									
HONOLULU, HI 96813	HOLDING COMPANY	HI	N/A	C CORP					Х
PAUAHI MANAGEMENT CORPORATION - 99-0335778									
567 S. KING STREET, STE 150									
HONOLULU, HI 96813	COMM'L PROP DEVELOP	HI	N/A	C CORP					Х
KBH, INC 99-0334862									
567 S. KING STREET, STE 150									
HONOLULU, HI 96813	PROPERTY MANAGEMENT	HI	N/A	C CORP					Х
KAMEHEMEHA INVESTMENT CORPORATION -									
99-0115292, 567 S. KING STREET, STE 150,									
HONOLULU, HI 96813	LEASING	HI	N/A	C CORP					X
KEAUHOU COMMUNITY SERVICES, INC									
99-0291186, 567 S. KING STREET, STE 150,									
HONOLULU, HI 96813	WASTEWATER SEWAGE	ні	N/A	C CORP					х

CHARLES R. BISHOP TRUST Schedule R (Form 990) 2022

Part V	Transactions With Related Organizations.	Complete if the organization answered	"Yes" on Form 990, Part IV, line 34, 35b, or 36.
--------	--	---------------------------------------	--

lote: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	s N
During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		2
b Gift, grant, or capital contribution to related organization(s)		X	
c Gift, grant, or capital contribution from related organization(s)			
d Loans or loan guarantees to or for related organization(s)			
e Loans or loan guarantees by related organization(s)			2
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1 h		
i Exchange of assets with related organization(s)			
j Lease of facilities, equipment, or other assets to related organization(s)			+
k Lease of facilities, equipment, or other assets from related organization(s)			
Performance of services or membership or fundraising solicitations for related organization(s)			
n Performance of services or membership or fundraising solicitations by related organization(s)	-	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	<u>1n</u>	X	
Sharing of paid employees with related organization(s)			_
p Reimbursement paid to related organization(s) for expenses			
Reimbursement paid by related organization(s) for expenses			Ī
r Other transfer of cash or property to related organization(s)			
s Other transfer of cash or property from related organization(s)			

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
<u>(2)</u>			
(3)			
<u>(4)</u>			
<u>(5)</u>			
<u>(6)</u>			

Schedule R (Form 990) 2022 CHARLES R. BISHOP TRUST

99-6005262 Page 4

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners s 501(c)(3 orgs.? Yes N	(g) Share of end-of-year assets	(r Disprotion allocat Yes) opor- ate ions? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General of managin partner? Yes No	(k) Percentage ownership

Schedule R (Form 990) 2022

Schedule R	(Form 990) 2022	CHARLES	R.	BISHOP	TRUST	99-6005262	Page 5
Part VII	(Form 990) 2022 Supplemental Infor	mation					
			es to d	auestions on S	Schedule R. See instructions.		
-							
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					42		

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