TOGETHER WOMEN RISE

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
DECEMBER 31, 2025 AND 2024

TOGETHER WOMEN RISE

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FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

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BURKETT
BURKETT & BURKETT
Certified Public Accountants, P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Together Women Rise

Opinion

We have audited the accompanying financial statements of Together Women Rise (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Together Women Rise as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Together Women Rise and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Together Women Rise's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

(Continued Next Page)

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Together Women Rise's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Together Women Rise's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Burkett Burkett & Burkett

BURKETT BURKETT & BURKETT
Certified Public Accountants, P.A.
West Columbia, South Carolina
March 17, 2026

TOGETHER WOMEN RISE

STATEMENTS OF FINANCIAL POSITION

AS OF DECEMBER 31,

	2025	2024
ASSETS		
Current assets:		
Cash and cash equivalents	$ 1,649,171	$ 1,035,372
Certificates of deposit	-	248,475
Prepaid expenses and deposits	46,931	88,597
Accounts receivable	-	1,000
Employee retention credit receivable	-	26,072
Total current assets	1,696,102	1,399,516
Non-current assets:		
Right-of-use operating lease asset	104,618	138,881
Total assets	1,800,720	1,538,397
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Current liabilities:		
Accounts payable and accrued expenses	70,563	138,036
Program grants payable, current portion	273,437	224,557
Operating lease liability, current portion	35,228	32,861
Total current liabilities	379,228	395,454
Non-current liabilities:		
Program grants payable, net of current portion	67,860	74,852
Operating lease liability, net of current portion	71,054	106,282
Total liabilities	518,142	576,588
NET ASSETS:		
Without donor restrictions:		
Board designated reserves	330,350	358,125
Other net assets without donor restrictions	952,228	603,684
Total net assets	1,282,578	961,809
Total liabilities and net assets	$ 1,800,720	$ 1,538,397

The notes to the financial statements are an integral part of these financial statements.
See the accompanying independent auditor's report.

TOGETHER WOMEN RISE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Program and fundraising revenue:			
Chapter revenues	$ 1,231,831	$ -	$ 1,231,831
Fundraising campaign revenues	1,354,967	-	1,354,967
Grant revenue	25,000	-	25,000
Interest income	43,271	-	43,271
Realized and unrealized gain (loss) on investments	592	-	592
Gifts-in-kind revenue	3,750	-	3,750
Total program and fundraising revenue	2,659,411	-	2,659,411
Net assets released from restrictions	-	-	-
Program expenses:			
Featured and sustained grants	741,740	-	741,740
Partnership grants	335,000	-	335,000
Compensation and benefits	573,763	-	573,763
Contract services	18,222	-	18,222
Education, development, and oversight	52,462	-	52,462
Insurance	4,532	-	4,532
Marketing consultancy and events	20,068	-	20,068
Occupancy	25,561	-	25,561
Other expense	13	-	13
Technology	60,576	-	60,576
Travel	229	-	229
Total program expenses	1,832,166	-	1,832,166
Management and general expenses:			
Bank and credit card fees	57,052	-	57,052
Board of directors expenses	40,714	-	40,714
Compensation and benefits	103,866	-	103,866
Contract services	10,250	-	10,250
Dues and subscriptions	1,334	-	1,334
Gift-in-kind expense	3,750	-	3,750
Insurance	610	-	610
Meals and expenses	402	-	402
Occupancy	4,138	-	4,138
Office supplies and postage	7,532	-	7,532
Technology	6,321	-	6,321
Total management and general expenses	235,969	-	235,969
Fundraising expenses:			
Campaign costs and other	20,990	-	20,990
Compensation and benefits	182,341	-	182,341
Contract services	7,423	-	7,423
Education, development, and oversight	2,248	-	2,248
Insurance	1,402	-	1,402
Occupancy	8,260	-	8,260
State registrations	7,919	-	7,919
Technology	39,924	-	39,924
Total fundraising expenses	270,507	-	270,507
Total expenses	2,338,642	-	2,338,642
Change in net assets	320,769	-	320,769
Net assets, beginning of year	961,809	-	961,809
Net assets, end of year	$ 1,282,578	$ -	$ 1,282,578

The notes to the financial statements are an integral part of these financial statements.
See the accompanying independent auditor's report.

TOGETHER WOMEN RISE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Program and fundraising revenue:			
Chapter revenues	$ 1,259,610	$ -	$ 1,259,610
Fundraising campaign revenues	889,904	-	889,904
Grant revenue	24,000	-	24,000
Interest income	20,584	-	20,584
Realized and unrealized gain (loss) on investments	15,742	-	15,742
Gain on termination of lease	12,607	-	12,607
Total program and fundraising revenue	2,222,447	-	2,222,447
Net assets released from restrictions	10,000	(10,000)	-
Program expenses:			
Featured and sustained grants	750,722	-	750,722
Partnership grants	250,000	-	250,000
Compensation and benefits	544,167	-	544,167
Contract services	16,130	-	16,130
Education, development, and oversight	51,247	-	51,247
Insurance	3,755	-	3,755
Marketing consultancy and events	10,252	-	10,252
Occupancy	60,964	-	60,964
Technology	53,735	-	53,735
Travel	9,703	-	9,703
Total program expenses	1,750,675	-	1,750,675
Management and general expenses:			
Bank and credit card fees	58,983	-	58,983
Board of directors expenses	30,606	-	30,606
Compensation and benefits	80,317	-	80,317
Contract services	10,250	-	10,250
Dues and subscriptions	1,064	-	1,064
Insurance	516	-	516
Meals and expenses	343	-	343
Occupancy	14,130	-	14,130
Office supplies and postage	10,376	-	10,376
Technology	5,458	-	5,458
Total management and general expenses	212,043	-	212,043
Fundraising expenses:			
Campaign costs and other	10,167	-	10,167
Compensation and benefits	182,652	-	182,652
Contract services	6,950	-	6,950
Education, development, and oversight	593	-	593
Insurance	1,164	-	1,164
Occupancy	19,698	-	19,698
State registrations	1,872	-	1,872
Technology	42,378	-	42,378
Total fundraising expenses	265,474	-	265,474
Total expenses	2,228,192	-	2,228,192
Change in net assets	4,255	(10,000)	(5,745)
Net assets, beginning of year	957,554	10,000	967,554
Net assets, end of year	$ 961,809	$ -	$ 961,809

The notes to the financial statements are an integral part of these financial statements.
See the accompanying independent auditor's report.

TOGETHER WOMEN RISE

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31,

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 320,769	$ (5,745)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Operating lease expense	1,401	(3,658)
Unrealized gain on investments	(12,298)	(15,710)
Gain on termination of lease	-	(12,607)
(Increase) decrease in operating assets:		
Accounts receivable	1,000	(1,000)
ERC receivable	26,072	-
Prepaid expenses and deposits	41,666	(28,804)
Increase (decrease) in operating liabilities:		
Accounts payable and accrued expenses	(67,473)	(9,018)
Program grants payable	41,888	231,509
Net cash flows from operating activities	353,025	154,967
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales of investments	260,774	136,491
Purchases of investments	-	(27,064)
Net cash flows provided by investing activities	260,774	109,427
Net increase in cash and cash equivalents	613,799	264,394
CASH AND CASH EQUIVALENTS, Beginning of Year	1,035,372	770,978
CASH AND CASH EQUIVALENTS, End of Year	$ 1,649,171	$ 1,035,372

The notes to the financial statements are an integral part of these financial statements.
See the accompanying independent auditor's report.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization
Together Women Rise (the "Organization"), formerly known as Dining for Women, is a South Carolina nonprofit corporation chartered in 2003. Its purpose is to cultivate the collective power of community to achieve global gender equality.

Basis of Accounting
The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America ("US GAAP") whereby revenues are recognized when earned and expenses are recorded when incurred.

Financial Statement Presentation
The Organization reports information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. In addition, the Organization is required to present a statement of cash flows.

Income Tax Status
The Organization has obtained exemption from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as an organization which is not a private foundation as well as an eleemosynary corporation recognized in South Carolina. Therefore, no provision for income taxes has been included in the financial statements. US GAAP prescribes a comprehensive model for how an organization should measure, recognize, present, and disclose in its financial statements uncertain tax positions that the Organization has taken or expects to take on a tax return. The Organization recognizes the tax benefits from uncertain tax positions only if it is more-likely-than-not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The Organization's income tax filings for the past three years remain open to audit by various taxing authorities.

Fair Value of Financial Instruments
The carrying values of cash and cash equivalents and current liabilities approximate fair value because of the terms and relative short maturity of these financial instruments.

Cash and Cash Equivalents, Including Restricted Cash
For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Receivables
Accounts receivable are stated at unpaid balances, less an allowance for current expected credit losses. The Organization does not have significant receivables based on its method of billing.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables (continued)
The Organization maintains an allowance for credit losses to provide for the estimated lifetime expected losses on accounts receivable. The allowance is based on historical loss rates, adjusted for current conditions and reasonable and supportable future economic forecasts. These factors are used to develop loss rate estimates, which are then applied to the financial assets' amortized cost basis to determine the total expected credit loss. The Organization carries its accounts receivable at cost less the allowance for expected credit losses.

Management monitors collectability of its program receivables throughout the year. Evaluation occurs and adjustments made at December 31 each year. Management utilizes a loss rate method to develop expected loss estimates. This method considers the entire program receivables balance, excluding related party, and applies a percentage to the entire portfolio.

Although, the Organization's credit risk may still be influenced by various factors, including the economic conditions of the regions where it operates, the financial health of its customers, and changes in customer demand. Management actively monitors these factors and adjusts its credit policies as necessary to mitigate the risk of credit losses.

Management believes that the current allowance for credit losses is adequate to cover the expected losses inherent in the program receivables portfolio. However, future economic conditions and market factors may impact the level of credit losses and the allowance required. No significant changes were made to the Organization’s percentage being applied under the loss-rate method.

Investments
Investments in equity securities with readily determinable fair values are measured at fair value in the statement of financial position. Donations and gifts made to the Organization in the form of stock or other securities are liquidated as soon as possible, typically in less than ninety days from receipt.

Leases
The Organization follows the FASB’s ASU Update No. 2016-02, Leases (Topic 842). Management has elected to utilize the practical expedients under the guidance that permits for a prospective approach and for leases with terms of one year or less to be expensed when paid. Initial measurement includes recognition of the operating assets and liabilities using present value calculations for discounted future cash flows at a determined discount rate. The right of use operating lease asset and related liabilities are being amortized over the lease’s terms using the straight-line method. For further information, see **Note 7**.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue and Support With and Without Donor Restrictions
Contributions received are recorded as support without donor restrictions and with donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets without donor restrictions. Contributions received with donor restrictions that are met in the same year in which the contributions are received are classified as contributions without donor restrictions.

Donated Services
The Organization recognizes income and expenses donation of goods or services equal to the fair market value of the goods or services on the date they are received. During the year ended December 31, 2025, the Organization recognized $3,750 of In-kind income and expense related to the donation of professional fees. In addition to donations of goods or services, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs and various committee assignments.

Estimates
The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income taxes
The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Management has evaluated the Organization's tax positions and concluded that the Organization had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. With few exceptions, the Organization is no longer subject to income tax examination by the US Federal or state tax authorities for years before 2020.

NOTE 2 – CREDIT RISK

Financial instruments that potentially subject the Organization to credit risk consist principally of cash at financial institutions and investments. At times, the balances in cash accounts may be in excess of the Federal Deposit Insurance Corporation insurance limits. At December 31, 2025 and 2024, the Organization's uninsured cash balances totaled $470,438 and $127,546, respectively.

NOTE 3 – INVESTMENTS

Short term investments consist of certificates of deposit with original maturities in excess of three months. As of December 31, 2024, the maturities of these certificates of deposit was February 2025. During the year ended December 31, 2025, these certificates matured in full. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk in the near term would materially affect the amounts reported in the statement of financial position.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Organization's financial assets carried at fair value have been classified, for disclosure purposes, based on a hierarchy defined by ASC 820-10, Fair Value Measurements. The hierarchy gives the highest ranking to fair values determined using unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest ranking to fair values determined using methodologies and models with unobservable inputs (Level 3).

Assets and liabilities measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 Values are unadjusted quoted prices for identical assets and liabilities in active markets accessible at the measurement date.

Level 2 Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument. Such inputs include market interest rates and volatilities, spreads and yield curves.

Level 3 Certain inputs are unobservable (supported by little or no market activity) and significant to the fair value measurement. Unobservable inputs reflect the Organization's best estimate of what hypothetical market participants would use to determine a transaction price for the asset or liability at the reporting date.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following table set forth by level, within the fair value hierarchy, the Organization's financial assets and liabilities measured at fair value on a recurring basis as of December 31, 2024:

	Level 1	Level 2	Level 3	Total
Certificates of Deposit	$ 248,475	$ -	$ -	$ 248,475
Total investments at fair value	$ 248,475	$ -	$ -	$ 248,475

NOTE 5 – ACCOUNTS RECEIVABLE

Accounts receivable includes the amount from donations made to the Organization through an internet charitable giving processing service. The donation amounts are remitted to the Organization monthly if giving is in excess of $100.

NOTE 6 – PROGRAM GRANTS PAYABLE

From time to time, the Organization issues grants with multiple year commitments to the recipients. Grants promised and not yet paid to grant recipients for which fundraising has already happened are captured as liabilities for the Organization. Grant payments due in less than ninety days are included in accounts payable. Grant payments due in greater than ninety days at December 31, 2025 and 2024 are due to the following programs:

As of December 31, 2025	Total	Due - 2026	Due - 2027
IANGEL	$ 5,000	$ 5,000	$ -
Dian Fossey Gorilla Fund	5,000	5,000	-
Fistula Foundation	5,000	5,000	-
One Heart Worldwide	5,000	5,000	-
Kula Project	5,000	5,000	-
Upaya Social Ventures	5,000	5,000	-
Limitless Horizons IXII	5,000	5,000	-
Impact Network International	5,000	5,000	-
Flying Kites	5,000	5,000	-
MindLeaps	5,000	5,000	-
Women Win Foundation	5,000	5,000	-
She's the First	5,000	5,000	-
Project Zawadi	5,000	5,000	-
GAIA Vaccine	4,852	4,852	-
Kakeyna's Dream	20,000	15,000	5,000
Save the Rain	20,000	15,000	5,000
Clean Start Africa	18,000	13,500	4,500
Asia Initiatives	19,200	14,400	4,800
Sacred Valley Health	16,000	12,000	4,000
RefuSHE	20,000	15,000	5,000
RHEST	20,000	15,000	5,000
MAIA	20,000	15,000	5,000
Lotus Outreach International	20,000	15,000	5,000
For the Good	20,000	15,000	5,000
Asante Africa Foundation	20,000	15,000	5,000
Global Fund for Widows	18,245	13,685	4,560
Kupona Foundation	20,000	15,000	5,000
Video Volunteers	20,000	15,000	5,000
	$ 341,297	$ 273,437	$ 67,860

NOTE 6 – PROGRAM GRANTS PAYABLE (continued)

As of December 31, 2024	Total	Due - 2025	Due - 2026
IANGEL	$ 20,000	$ 15,000	$ 5,000
Dian Fossey Gorilla Fund	20,000	15,000	5,000
Fistula Foundation	20,000	15,000	5,000
One Heart Worldwide	20,000	15,000	5,000
Kula Project	20,000	15,000	5,000
Upaya Social Ventures	20,000	15,000	5,000
Limitless Horizons IXII	20,000	15,000	5,000
Impact Network International	20,000	15,000	5,000
Flying Kites	20,000	15,000	5,000
MindLeaps	20,000	15,000	5,000
Women Win Foundation	20,000	15,000	5,000
She's the First	20,000	15,000	5,000
Project Zawadi	20,000	15,000	5,000
No Means No Worldwide	20,000	15,000	5,000
GAIA Vaccine	19,409	14,557	4,852
	$ 299,409	$ 224,557	$ 74,852

NOTE 7 – LEASES

The Organization entered into an operating lease for office space beginning August 1, 2019 and expiring on July 31, 2026. During the year ended December 31, 2024, the Organization entered into an amendment to this lease agreement, extending the lease term to October 2028. At the date of the extension, the right-of-use asset had a balance of $92,157 and the corresponding lease liability had a balance of $104,763. On November 1, 2024, the Company recorded an increase in the right-of-use asset of $52,311 and lease liability of $39,704, using the risk-free rate as of the effective date of the amendment, resulting in a gain on lease termination of $12,607. As of December 31, 2025 and 2024, the right-of-use asset has been amortized to $104,618 and $138,881, respectively. The corresponding lease liability has been paid down to $106,282 and $139,143 for 2025 and 2024, respectively.

Rent expense under the operating lease was $38,998 and $41,945 for the years ended December 31, 2025 and 2024, respectively. Taxes, insurance, and common area maintenance fees are expensed as incurred.

Other information:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	$ 37,597
Weighted-average remaining lease term in years for operating leases	2.83
Weighted-average discount rate for operating leases	3.91%

NOTE 7 – LEASES (continued)

Total future minimum rent payments are as follows:

Year ended December 31,	
2026	$ 38,634
2027	39,693
2028	33,831
Total	112,158
Discount on payments	(5,876)
	$ 106,282

NOTE 8 – BOARD DESIGNATED FUNDS

From time to time, the Finance Committee of the Board of Directors, in concert with the Board, creates designated reserves within the net assets without donor restrictions of the Organization. At December 31, the operating reserves designated by the Board of Directors of the total net assets without donor restrictions of the Organization were $330,350 and $358,125 for 2025 and 2024, respectively.

NOTE 9 – METHODS USED FOR ALLOCATING EXPENSES AMONG PROGRAM AND SUPPORTING SERVICES

The financial statements report certain categories of expenses that are attributable to one or more program or supporting services of the Organization. Those expenses include compensation and benefits of several personnel, insurance, contract services, occupancy costs, technology costs, and other general expenses. These expenses have been allocated based on an estimate of the percentage of time spent on program and supporting services for employees.

NOTE 10 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization had $1,649,171 and $1,283,847 of financial assets available within one year of December 31, 2025 and 2024, respectively. The Organization has a goal to maintain cash and cash equivalents on hand to meet ninety days of normal operating expenses, which on average are approximately $300,000. As of December 31, 2025 and 2024, the Organization has achieved this goal.

NOTE 10 – LIQUIDITY AND AVAILABILITY OF RESOURCES (continued)

The Organization's financial assets available to meet general expenditures within one year of the statement of financial position dates at December 31, 2025 and 2024 are as follows:

	2025	2024
Financial assets at year-end:		
Cash and cash equivalents	$ 1,649,171	$ 1,035,372
Certificates of deposit	-	248,475
Total financial assets	1,649,171	1,283,847
Less amounts not available to be used within one year:		
Net assets with donor restrictions	-	-
	-	-
Financial assets available to meet general expenditures over the next twelve months	$ 1,649,171	$ 1,283,847

NOTE 11 – COMMITMENTS

During the years ended December 31, 2025 and 2024, the Organization entered into Transformation Partnership agreements which totaled $325,000 and $250,000, respectively. Of these amounts, $75,000 is included in accounts payable at December 31, 2024. Funding of these grants are dependent upon the level of future fundraising.

NOTE 12 – EMPLOYEE RETENTION CREDITS

During the year ended December 31, 2023, the Organization claimed $26,072 in Employee Retention Credits ("ERC"), pursuant to the CARES Act. The ERC is a refundable tax credit against certain employment taxes equal to 50% of the qualified wages an eligible employer pays to employees after March 12, 2020, and before October 1, 2021. On June 25, 2025, the Organization collected the balance of these credits in full.

NOTE 13 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through March 17, 2026, the date of the auditor's report, which is the date the financial statements were available to be issued.