

AUDITED FINANCIAL STATEMENTS

BIG RED BARN RETREAT

December 31, 2022

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December 31, 2022

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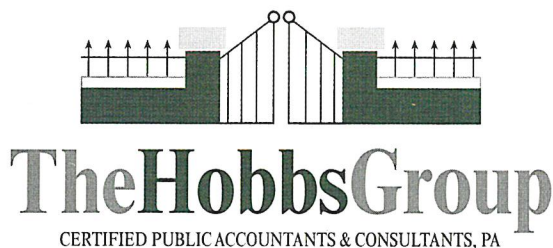
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Big Red Barn Retreat

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Big Red Barn Retreat (the "Retreat"), which comprise the statement of financial position as of December 31, 2022, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Retreat as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Retreat and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 the Retreat's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' 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 auditors' 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 GAAS 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 GAAS, 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 the Retreat'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 the Retreat'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.

Columbia, South Carolina
November 13, 2023

The Hall Group, P.A.

AUDITED FINANCIAL STATEMENTS

STATEMENTS OF FINANCIAL POSITION
BIG RED BARN RETREAT
 December 31, 2022

ASSETS

Current Assets		
Cash and cash equivalents - unrestricted	\$	599,832
Cash and cash equivalents - restricted		108,824
Investments		1,616,365
		<u>2,325,021</u>
Total Current Assets		
Noncurrent Assets		
Furniture and equipment, net		<u>17,307</u>
TOTAL ASSETS	\$	<u><u>2,342,328</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accrued expenses	\$	9,145
		<u>9,145</u>
TOTAL LIABILITIES		
Net Assets		
Without donor restrictions		2,224,359
With donor restrictions		108,824
		<u>2,333,183</u>
Total Net Assets		
TOTAL LIABILITIES AND NET ASSETS	\$	<u><u>2,342,328</u></u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACTIVITIES
BIG RED BARN RETREAT
For the Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT			
Contributions	\$ 696,004		\$ 696,004
Grants	111,300	\$ 990,049	1,101,349
In-kind rent	225,000		225,000
Investment income	26,058		26,058
Rental income	14,700		14,700
Program revenue	15,549		15,549
Net assets released from restrictions	1,144,632	(1,144,632)	-
Total Revenues and Other Support	<u>2,233,243</u>	<u>(154,583)</u>	<u>2,078,660</u>
EXPENSES			
Program Services	990,876		990,876
Supporting Services			
Management and general	25,007		25,007
Fundraising	70,492		70,492
Total Expenses	<u>1,086,375</u>	<u>-</u>	<u>1,086,375</u>
CHANGE IN NET ASSETS	1,146,868	(154,583)	992,285
Net assets at beginning of year	<u>1,077,491</u>	<u>263,407</u>	<u>1,340,898</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,224,359</u>	<u>\$ 108,824</u>	<u>\$ 2,333,183</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNCTIONAL EXPENSES
BIG RED BARN RETREAT
For the Year Ended December 31, 2022

	Program Services						
	Therapeutic Yoga	Psychotherapy Services	Healing Arts Workshops	Warrior PATHH	Day Retreat	Active Duty Retreats	Garden
Accounting	\$ 924	\$ 924	\$ 924	\$ 924	\$ 924	\$ 924	\$ 924
Advertising	4,529	4,529	4,529	4,529	4,529	4,529	4,529
Automobile	3	3	3	454	3	3	3
Bank charges	2	2	2	2	2	2	2
Depreciation	567	567	567	567	567	567	567
Equipment	47	47	47	14,657	47	47	47
Food and Water	335	335	335	26,945	335	335	335
Fundraising	155	155	155	155	155	155	155
In-kind rent	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Healthcare	317	317	317	317	317	317	317
Insurance	51	51	51	51	51	51	51
Licenses and certifications	-	-	-	35	-	-	-
Maintenance	85	85	85	85	85	85	85
Memberships	76	76	76	76	76	76	76
Office supplies	261	261	261	261	261	261	261
Other	-	1,860	-	6,775	-	-	-
Payroll taxes	625	625	625	10,715	625	625	625
Postage	-	-	-	-	-	-	-
Professional services	20,007	55,127	6,683	274,164	4,772	4,772	5,256
Property tax	166	166	166	166	166	166	166
Salaries and wages	9,298	9,298	9,298	142,195	9,298	9,298	9,298
Supplies	487	7,972	487	18,520	487	487	1,202
Telephone and internet	819	819	819	819	819	819	819
Training	-	250	-	-	-	-	-
Travel	48	479	48	9,676	48	48	48
Utilities	175	175	175	175	175	175	175
Waste removal	279	279	279	279	279	280	279
TOTAL FUNCTIONAL EXPENSES	\$ 61,756	\$ 106,902	\$ 48,432	\$ 535,042	\$ 46,521	\$ 46,522	\$ 47,720

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNCTIONAL EXPENSES - Continued
BIG RED BARN RETREAT
For the Year Ended December 31, 2022

	Program Services			Total Program Services	Supporting Services		Total Expenses
	Peer to Peer	Workshops/ Classes	Other Programs		Management and General	Fundraising	
Accounting	\$ 924	\$ 924	\$ -	\$ 8,316	\$ 688	\$ 326	\$ 9,330
Advertising	4,529	4,529	-	40,761	2,359	22,704	65,824
Automobile	3	3	50	528	-	-	528
Bank charges	2	2	-	18	2,426	79	2,523
Depreciation	567	567	-	5,103	876	282	6,261
Equipment	47	47	47	15,080	-	-	15,080
Food and Water	335	866	1,445	31,601	178	500	32,279
Fundraising	155	155	-	1,395	70	5,058	6,523
In-kind rent	22,500	22,500	-	202,500	11,250	11,250	225,000
Healthcare	317	317	-	2,853	-	168	3,021
Insurance	51	51	-	459	26	26	511
Licenses and certifications	-	-	-	35	-	-	35
Maintenance	85	85	-	765	43	43	851
Memberships	76	76	-	684	39	38	761
Office supplies	261	261	-	2,349	134	113	2,596
Other	-	-	-	8,635	-	-	8,635
Payroll taxes	625	625	-	15,715	310	279	16,304
Postage	-	-	-	-	-	80	80
Professional services	4,825	4,772	800	381,178	2,287	24,700	408,165
Property tax	166	166	-	1,494	-	26	1,520
Salaries and wages	9,298	9,298	-	216,579	3,389	4,024	223,992
Supplies	487	487	2,013	32,629	267	198	33,094
Telephone and internet	819	819	-	7,371	425	374	8,170
Training	-	-	-	250	-	-	250
Travel	48	48	-	10,491	24	24	10,539
Utilities	175	175	-	1,575	71	87	1,733
Waste removal	279	279	-	2,512	145	113	2,770
TOTAL FUNCTIONAL EXPENSES	<u>\$ 46,574</u>	<u>\$ 47,052</u>	<u>\$ 4,355</u>	<u>\$ 990,876</u>	<u>\$ 25,007</u>	<u>\$ 70,492</u>	<u>\$ 1,086,375</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
BIG RED BARN RETREAT
 For the Year Ended December 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 992,285
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation expense	6,261
Changes in operating assets and liabilities:	
Increase (decrease) in accrued expenses	(9,815)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>988,731</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Sale of investments	500,000
Purchase of investments	(1,916,048)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(1,416,048)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(427,317)
Cash and cash equivalents at beginning of year	<u>1,135,973</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 708,656</u></u>
Reconciliation of cash and restricted cash on the statement of financial position to cash and restricted cash shown above:	
Cash and cash equivalents - unrestricted	\$ 599,832
Cash and cash equivalents - restricted	108,824
	<u><u>\$ 708,656</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT
December 31, 2022

NOTE A -- NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Big Red Barn Retreat (the "Retreat"), is a non-profit organization founded in 2014 in memory of a late veteran. The mission of the Retreat is to provide healing to those in need of peace. The Retreat's activities focus on providing non-clinical therapeutic services to active-duty and retired service members, veterans and their immediate family members who are suffering from military or combat related stress issues in a natural, relaxed setting. The Retreat funds its programs through grants and private donations.

The Big Red Barn Retreat offers a variety of programs and services to support Veterans and First Responders.

Warrior PATHH: This flagship program is a comprehensive 18-month journey that starts with a seven day intensive session that is host on site. It is designed as an immediate crisis intervention to help participants heal from trauma and reintegrate into civilian life and progress to . It provides intensive peer to peer counseling, including group therapy, individual counseling, and outdoor activities, all aimed at fostering personal post-traumatic growth.

Struggle Well: Another flagship program, Struggle Well is a shorter option for those seeking prevention. The objective of Struggle Well Training is to enable participants to prepare, practice, and implement an individualized plan for personal growth by transforming struggle into strength, enabling them to be of continued service to themselves, their family, their work, their community, and their country

Healing Art, Yoga & Tai Chi: The Big Red Barn Retreat offers a range of holistic practices to promote emotional and physical well-being. Through healing art, yoga, and tai chi, Veterans and First Responders can explore creative expression and find relaxation, balance, and mindfulness in a welcoming environment.

Equine Assisted Psychotherapy (EAP) and Equine Assisted Learning (EAL): These services utilize the healing power of horses to aid in emotional healing and personal development. EAP provides structured therapy sessions involving horses, while EAL focuses on experiential learning, enabling participants to build trust, self-awareness, and communication skills.

Meditation and Transcendental Meditation: Meditation practices are available to help individuals reduce stress, enhance mental clarity, and cultivate inner peace. Transcendental Meditation is a specific technique offered to help Veterans and First Responders experience profound relaxation and personal growth.

Gardening: Engaging in gardening at the retreat provides a therapeutic and nurturing experience. Participants can connect with nature, experience the joy of growing food that will feed future classes, and find solace in the serenity of the garden.

Farm to Table Cooking Classes: Participants can learn about healthy nutrition and culinary skills through farm-to-table cooking classes. This service promotes self-sufficiency and empowers Veterans and First Responders to make wholesome food choices.

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT

NOTE A -- NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
Continued

Financial Training: Financial stability is crucial for overall well-being. The Big Red Barn Retreat offers financial training to help Veterans and First Responders manage their finances, plan for the future, and reduce economic stress.

These programs and services at the Big Red Barn Retreat provide a comprehensive and holistic approach to supporting Veterans and First Responders on their journey to healing and well-being.

Summary of Significant Accounting Policies

Basis of Accounting: The financial statements of the Retreat have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation: The Retreat prepares its financial statements in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) *Audit and Accounting Guide for Not-for-Profit Organizations* (the "Guide").

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Retreat and changes therein are classified as follows:

Net assets without donor restrictions: The portion of the net assets of the Retreat that can be used subject only to the broad limits resulting from the nature of the Retreat, the environment in which it operates, and the purposes specified in its bylaws. In some cases, the use of these resources is also subject to limits resulting from contractual agreements with suppliers, creditors, and others entered into by the Retreat in the course of its business. The Retreat has the ability to choose when using these resources.

Net assets with donor restrictions: The portion of net assets of the Retreat that is subject to either donor imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Retreat's choices when using these resources because the Retreat has a fiduciary responsibility to the donors to follow their instructions.

Revenue Recognition: Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT

NOTE A -- NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
Continued

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, 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. The significant estimates in these financial statements relate to the functional allocation of expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents: The Retreat considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Accounts Receivable: Accounts receivable is stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts through a provision for bad debt expenses and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are credit to accounts receivable. Management has determined all amounts are collectible at December 31, 2022.

Investments: Investments in marketable securities with readily determinable fair values and all debt instruments in debt securities are reported at their fair values in the statement of financial position. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for the discussion of fair value.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) (i.e., realized and unrealized gains and losses on investments) is included in the statement of activities, net of investment expenses, as increases or decreases in net assets without donor restrictions unless such income or appreciation is restricted by donor or law.

Furniture and Equipment: Furniture and equipment are stated at cost at the date of acquisition or fair market value at the date of donation. Depreciation is calculated on a straight-line method over estimated useful lives of three, five, and seven years. The Retreat's furniture and equipment purchases that exceed or are valued \$5,000 or more are capitalized.

Functional Expenses: All expenses are recorded when incurred in accordance with the accrual basis of accounting. The costs of providing program and supporting services are allocated and summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited. The allocation between program services, management and general, and fundraising expense is based on square footage.

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT

NOTE A -- NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES –
Continued

Income Taxes: The Retreat has received a determination letter from the Internal Revenue Service (IRS) indicating it is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and is subject to federal income tax only on net unrelated business income. Management has determined that the Retreat has no current obligations for unrelated business income tax. Accordingly, no provisions for federal and state income taxes are included in the financial statements.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Retreat and recognize a tax liability (or asset) if the Retreat has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Retreat, and has concluded that as of December 31, 2022, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Retreat is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations for tax years prior to 2017.

Advertising: Advertising expense for the year ended December 31, 2022 was \$65,824.

Subsequent Events: Subsequent events were evaluated through November 13, 2023, which represents the date the financial statements were available to be issued.

NOTE B -- CONCENTRATION OF CREDIT RISK

The Retreat maintains its cash in bank deposit accounts which at times may exceed federally insured limits. Accounts at each financial institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Carrying value is placed at actual year end bank balances at December 31:

<u>Item and Credit Risk</u>	<u>2022</u>
Cash on deposit insured by FDIC	\$ 322,655
Cash on deposit in excess of FDIC limits	395,044
	<u>\$ 717,699</u>

NOTE C -- FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Retreat has the ability to access.

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT

NOTE C -- FAIR VALUE MEASUREMENTS – Continued

- Level 2 Inputs to the valuation methodology include
- quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets or liabilities in inactive markets;
 - inputs other than quoted prices that are observable for the asset or liability; and
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022.

Fixed Income: Valued at the closing price reported on the active market on which the individual securities are traded.

Equities: Valued at the closing price reported on the active market on which the individual securities are traded.

The following table sets forth by level, within the fair value hierarchy, the Retreat’s fair value measurements at December 31, 2022:

	Fair Value Measurements at December 31, 2022			
	Level 1	Level 2	Level 3	Total
Fixed income	\$ 301,132			\$ 301,132
Equities	1,315,233			1,315,233
TOTAL ASSETS AT FAIR VALUE	\$ 1,616,365	\$ -	\$ -	\$ 1,616,365

Investment return in the statement of activities is reported net of investment expenses and is summarized as follows at December 31:

	2022
Interest and dividends	\$ 16,457
Unrealized gain	9,601
TOTAL INVESTMENT RETURN	\$ 26,058

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT

NOTE D -- FURNITURE AND EQUIPMENT

Furniture and equipment consist of the following as of December 31:

	<u>2022</u>
Furniture and equipment	\$ 35,731
Less accumulated depreciation	(18,424)
TOTAL FURNITURE AND EQUIPMENT, NET	<u>\$ 17,307</u>

Depreciation expense was \$6,261 for the year ending December 31, 2022.

NOTE E -- IN-KIND REVENUE AND EXPENSE

The Retreat receives in-kind amounts for the value of the 75 acre farm where the Retreat operates. In kind expenses were evaluated by a third party professional real estate broker based on the fair market rental value if the complex was leased to a third party rather than donated to the Retreat. In assessing the fair market value, lease rates for comparable farms in the area were used to evaluate the in-kind contribution for the donated value of the property in which the Retreat is located on. The value of the donated rental expense received was \$225,000 for the year ended December 31, 2022.

NOTE F -- RELATED PARTY TRANSACTIONS

For the year ended December 31, 2022, a substantial portion of revenue was derived from a Board member. Additionally, the use of the property of the Retreat and reflected as in-kind revenue and in-kind expense was made by the same person.

NOTE G -- NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following programs at December 31:

	<u>2022</u>
Warrior PATHH Grant	-
Farm to Table	23,497
Generator	45,327
Personnel/Training/Programs	40,000
TOTAL NET ASSETS WITH DONOR RESTRICTIONS	<u>\$ 108,824</u>

NOTES TO THE FINANCIAL STATEMENTS
BIG RED BARN RETREAT

NOTE H -- LIQUIDITY AND AVAILABILITY OF RESOURCES

The following table reflects the Retreat's financial assets as of December 31, 2022, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, or because the Board of Directors has set aside the funds for a specific contingency reserve.

	2022
Financial assets:	
Cash and cash equivalents	\$ 708,656
Investments	<u>1,616,365</u>
Total Financial Assets	2,325,021
Less those unavailable for general expenditure within one year, due to:	
Funds with donor restrictions	<u>(108,824)</u>
FINANCIAL ASSETS TO MEET CASH NEEDS FOR GENERAL EXPENDITURES WITHIN ON YEAR	<u>\$ 2,216,197</u>