

EISNERAMPER

UNITE FOR HER

FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021



UNITE FOR HER

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Unite for HER

Report on the Financial Statements

Opinion

We have audited the financial statements of Unite for HER (the "Organization"), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for each of 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 Unite for HER as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for each of 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 ("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 Organization 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

The Organization's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 Organization's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.



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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 Organization'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 Organization'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.

EisnerAmper LLP

EISNERAMPER LLP
Philadelphia, Pennsylvania
October 18, 2022



UNITE FOR HER

Statements of Financial Position

	June 30,	
	2022	2021
ASSETS		
Cash	\$ 2,767,623	\$ 2,395,175
Contributions receivable	53,300	37,459
Prepaid expenses	16,408	17,391
	<u>\$ 2,837,331</u>	<u>\$ 2,450,025</u>
LIABILITIES		
Accounts payable	\$ 45,130	\$ 20,395
Accrued expenses	736,296	641,283
Refundable advances	423,308	95,000
PPP loan payable	-	138,230
	<u>1,204,734</u>	<u>894,908</u>
NET ASSETS		
Without donor restrictions	<u>1,632,597</u>	<u>1,555,117</u>
	<u>1,632,597</u>	<u>1,555,117</u>
	<u>\$ 2,837,331</u>	<u>\$ 2,450,025</u>

UNITE FOR HER

Statements of Activities and Changes in Net Assets

	Year Ended June 30,	
	2022	2021
Revenue and support:		
Signature events - contributions	\$ 1,260,633	\$ 883,426
Signature events - in-kind contributions	132,010	100,676
Signature events - value received by attendees	<u>612,519</u>	<u>284,681</u>
	2,005,162	1,268,783
Less: direct costs for signature events	<u>(621,534)</u>	<u>(249,725)</u>
	1,383,628	1,019,058
Individual contributions	399,231	333,029
Grants and hospital contributions	700,516	588,104
National campaign contributions	608,760	129,771
In-kind contributions	538,090	382,406
Interest income	<u>969</u>	<u>863</u>
	<u>3,631,194</u>	<u>2,453,231</u>
Expenses:		
Program services - outreach and education	3,054,464	1,821,468
Management and general	152,104	99,001
Fundraising	<u>486,092</u>	<u>366,414</u>
	<u>3,692,660</u>	<u>2,286,883</u>
Other income:		
Gain on forgiveness of PPP loan	<u>138,946</u>	<u>139,135</u>
Change in net assets	77,480	305,483
Net assets at beginning of year	<u>1,555,117</u>	<u>1,249,634</u>
Net assets at end of year	\$ 1,632,597	\$ 1,555,117

See notes to financial statements.

UNITE FOR HER

Statement of Functional Expenses Year Ended June 30, 2022

	Program Services	Supporting Services		Total
	Outreach and Education	Management and General	Fundraising	
Wages, payroll taxes, and benefits	\$ 771,119	\$ 110,704	\$ 232,478	\$ 1,114,301
Marketing and communications	21,584	1,991	26,407	49,982
Professional fees	15,356	15,760	11,799	42,915
Other	54,678	4,158	40,496	99,332
Occupancy	22,003	2,580	6,618	31,201
Wellness Day materials	357,734	-	-	357,734
Passports	1,459,105	-	-	1,459,105
In-kind donations:				
Materials	287,627	8,864	-	296,491
Services	65,258	8,047	168,294	241,599
Total expenses included in the expense section on the statements of activities and changes in net assets	<u>3,054,464</u>	<u>152,104</u>	<u>486,092</u>	<u>3,692,660</u>
Plus expenses included with revenue on the statements of activities and changes in net assets:				
Venue and equipment	-	-	196,183	196,183
Food and beverage	-	-	37,439	37,439
Prizes and give aways	-	-	119,620	119,620
Professional fees	-	-	60,614	60,614
Merchandise and marketing	-	-	45,098	45,098
Other	-	-	162,580	162,580
	<u>-</u>	<u>-</u>	<u>621,534</u>	<u>621,534</u>
Total expenses	<u>\$ 3,054,464</u>	<u>\$ 152,104</u>	<u>\$ 1,107,626</u>	<u>\$ 4,314,194</u>

See notes to financial statements.

UNITE FOR HER

Statement of Functional Expenses Year Ended June 30, 2021

	Program Services	Supporting Services		Total
	Outreach and Education	Management and General	Fundraising	
Wages, payroll taxes, and benefits	\$ 523,038	\$ 67,489	\$ 253,083	\$ 843,610
Marketing and communications	15,018	-	16,439	31,457
Professional fees	11,476	1,481	5,553	18,510
Other	39,068	7,445	38,756	85,269
Occupancy	22,927	2,636	10,583	36,146
Wellness Day materials	87,668	-	-	87,668
Passports	801,817	-	-	801,817
In-kind donations:				
Materials	253,001	-	-	253,001
Services	67,455	19,950	42,000	129,405
Total expenses included in the expense section on the statements of activities and changes in net assets	<u>1,821,468</u>	<u>99,001</u>	<u>366,414</u>	<u>2,286,883</u>
Plus expenses included with revenue on the statements of activities and changes in net assets:				
Food and beverage	-	-	25,640	25,640
Prizes and give aways	-	-	69,953	69,953
Professional fees	-	-	27,227	27,227
Merchandise and marketing	-	-	19,091	19,091
Other	-	-	107,814	107,814
	<u>-</u>	<u>-</u>	<u>249,725</u>	<u>249,725</u>
Total expenses	<u><u>\$ 1,821,468</u></u>	<u><u>\$ 99,001</u></u>	<u><u>\$ 616,139</u></u>	<u><u>\$ 2,536,608</u></u>

See notes to financial statements.

UNITE FOR HER

Statements of Cash Flows

	Year Ended June 30,	
	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ 77,480	\$ 305,483
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Gain on forgiveness of PPP loan	(138,946)	(139,135)
Changes in assets and liabilities:		
Contributions receivable	(15,841)	(18,051)
Prepaid expenses	983	1,182
Accounts payable	24,735	(17,702)
Accrued expenses	95,729	(8,894)
Refundable advances	328,308	78,500
Net cash provided by operating activities	372,448	201,383
Cash flows from financing activities:		
Proceeds from PPP loan	-	138,230
Net increase in cash	372,448	339,613
Cash at beginning of year	2,395,175	2,055,562
Cash at end of year	\$ 2,767,623	\$ 2,395,175

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE A - DESCRIPTION OF ORGANIZATION

Unite for HER (the “Organization”) is a national nonprofit, incorporated in Pennsylvania, whose mission is to enrich the health and well-being of those diagnosed with breast and ovarian cancers by funding and delivering integrative therapies. Research and science-based, integrative therapies are shown to support patients’ ability to adhere to their medical treatment plan and improve their quality of life. In addition to supporting lasting changes in overall wellness, participants in the Organization’s Wellness Program report experiencing a reduction in side effects from medical treatments, a reduction in stress, and an improvement in emotional well-being.

The Organization receives support through corporate sponsorship, contributions, grants, and signature events.

The Unite for HER Wellness Program funds and delivers up to \$2,000 worth of integrative therapies that each patient chooses over the course of one year to help mitigate unwanted side effects and symptoms during treatment and beyond. This year, Unite for HER served a total of 4,378 patients, with 2,452 being newly diagnosed with breast or ovarian cancer and 1,926 patients living with metastatic disease or recurrent ovarian cancer. Those living with advanced metastatic disease are provided ongoing support, where each can renew their passport of services every six months for as long as they need and Unite for HER is able to provide the funding. The hallmark Wellness Program and passport of integrative therapies is directly delivered to the patients home, via HER Care Box, a self-care package of carefully curated and vetted products and resources. This direct-to-home model that Unite for HER administers, delivers its mission and outreach throughout the nation, providing easy access for all and breaking down barriers such as transportation, child care, work, and just not feeling well enough to attend in person.

Beginning in March of 2020, the Organization shifted its Wellness Program to a new virtual model, Unite for HER @ Home, in order to continue serving those in need during the coronavirus (“COVID-19”) outbreak. This new model has also facilitated the Organization’s efforts to expand its reach nationwide. In Fiscal Year 2022, the Organization:

- Delivered 17,863 one-on-one private integrative therapy sessions, both virtually and in-person;
- Executed 45 Virtual Wellness Day Conferences reaching all fifty states; and
- Delivered the Wellness Program, resources, and therapies directly to the comfort of the homes of 2,452 newly diagnosed participants and 1,926 participants living with metastatic breast cancer or recurrent ovarian cancer.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Organization have been prepared using the accrual basis of accounting and conform to accounting principles generally accepted in the United States of America (“U.S. GAAP”) as applicable to not-for-profit organizations.

[1] Classification of net assets:

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor-imposed or certain grantor-imposed restrictions.

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[1] Classification of net assets: (continued)

Net Assets With Donor Restrictions – Net assets subject to donor-imposed or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates resources be maintained in perpetuity. Net assets with donor restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization reports contributions with donor restrictions as support without donor restrictions if the restrictions are met in the same reporting period in which the contributions are received. There were no net assets with donor restrictions for the years ended June 30, 2022 and 2021.

[2] Contributions receivable:

Contributions receivable are stated at the amount management expects to collect from outstanding balances. An allowance for uncollectible contributions receivable is provided based upon management's judgment, including such factors as prior collection history and type of contribution. All balances are expected to be collected; therefore, no allowance has been recorded.

Contributions to be received after one year are discounted at a rate commensurate with the risk involved. All balances are expected to be collected before June 30, 2023; therefore, no discount has been recorded.

[3] Paycheck Protection Program:

The Organization has elected to account for the Paycheck Protection Program ("PPP") proceeds received under the Coronavirus Aid, Relief, and Economic Security Act ("CARES" Act) as a loan payable. Loan forgiveness will be recognized when the conditions for loan forgiveness are met and the forgiveness amount is formally approved by the bank and the U.S. Small Business Administration ("SBA"). The Organization received two separate PPP loans which are more fully described in Note E.

[4] Revenue recognition:

The Organization follows the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 606, *Revenue from Contracts with Customers*, which provides a five-step analysis of contracts to determine when and how revenue is recognized. The core principle of ASC 606 is that an entity should recognize revenue to reflect the transfer of goods and services to customers in an amount equal to the consideration the entity received or expects to receive.

Signature events

The Organization earns revenue from contracts with customers through signature events.

Revenue related to signature events is recognized when or as the performance obligations in each contract are satisfied for the amount of consideration the Organization expects to be entitled to receive for the related service or product.

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[4] Revenue recognition: (continued)

Signature events (continued)

Signature event revenue is bifurcated into an exchange transaction component and a contribution component. The exchange transaction component is considered to be the fair market value of the goods and services received by an attendee. The transaction price is the fair market value, which is estimated by management for each event based on an analysis of the benefits received by an attendee. Revenue is recognized at the point in time when the event takes place as that is when the Organization's sole obligation to perform is satisfied. The contribution component is considered to be the amount in excess of the fair market value of the goods and services received by an attendee. Revenue is recognized when the event takes place as the occurrence of the event is considered to be a barrier and there is a right of return if the event does not occur. Payments for signature events are generally required to be made when registration for the event occurs or sponsorships are made.

There were no contract assets or liabilities for signature events as of either June 30, 2022 or 2021.

Contributions, grants, and campaigns

Contributions and grants, including unconditional promises to give, are recorded as net assets without donor restrictions and net assets with donor restrictions support, depending on the existence and/or nature of any donor restrictions. Contributions, including unconditional promises to give, are recorded at the time they are received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Refundable advances is comprised of contributions received to sponsor the Wellness Program as well as outreach and education programs. These contributions are conditional on the programs taking place and will be recognized as revenue when the programs occur. As of June 30, 2022 and 2021, refundable advances amounted to \$423,308 and \$95,000, respectively.

Contributed facilities, materials, and services

The Organization receives contributed facilities, materials, and services. Contributed facilities and materials are recorded at their estimated fair values. Contributed facilities include the cost of venues used for signature events and amounted to \$35,835 and \$0 for the years ended June 30, 2022 and 2021, respectively. Contributed materials include items to support Wellness Days and signature events and for use in HER Care Boxes, which amounted to \$403,531 and \$353,677 for the years ended June 30, 2022 and 2021, respectively.

Contributed services are recognized if the services received: (a) create or enhance nonfinancial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically be purchased if not provided by donation. Contributed services are recorded at the fair value of the services received if they meet the above criteria. Contributed services include costs for accounting services and professional services provided to Wellness Days and signature events, which amounted to \$230,734 and \$129,405 for the years ended June 30, 2022 and 2021, respectively.

Contributed facilities, materials, and services are reflected as revenue in the accompanying statements of activities and changes in net assets. The related offsetting expense is recorded in the same amount on the statements of activities and changes in net assets. In addition to those included above, the Organization receives hundreds of hours of donated services from unpaid volunteers who assist to advance the Organization's programs and objectives. These services do not meet the criteria for recognition as contributed services and are therefore not included in the accompanying financial statements.

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[5] Functional allocation of expenses:

Directly identifiable expenses are charged to program services, management and general, and fundraising. Expenses related to more than one function including wages, payroll taxes, and benefits, marketing and communication, professional fees, other, and occupancy are allocated among the functions based on estimated levels of employee effort, vendor effort, or use associated with each function.

[6] Use of estimates:

The preparation of financial statements in conformity with U.S. 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.

[7] Federal tax status:

The Organization is classified by the Internal Revenue Service as an organization described under Section 501(c)(3) of the Internal Revenue Code ("Code") and is exempt from federal and state income taxes under Section 501(a) of the Code.

U.S. GAAP requires management to evaluate tax positions taken and recognize a tax liability if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by a government authority. Management has analyzed the tax positions taken by the Organization and has concluded that, as of June 30, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Organization recognizes accrued interest and penalties associated with uncertain tax positions, if any. There were no income tax related interest or penalties recorded for either of the years ended June 30, 2022 or 2021.

[8] New accounting pronouncement:

In September 2020, the FASB issued Accounting Standards Update ("ASU") 2020-07, *Not-For-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires non-profit organizations to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. Under the new standard's requirements, gifts-in-kind are to be presented as a separate line item, instead of remaining grouped among contributions of cash or other financial assets, on the statement of activities and changes in net assets. The ASU requires the new standard to be applied retrospectively, with amendments taking effect for annual reporting periods beginning after June 15, 2021. The ASU does allow for early adoption. Management has adopted ASU 2020-07 as of and for the year ended June 30, 2022. The amendment has been applied retrospectively to all periods presented, which had no effect on the financial statements. The adoption of ASU 2020-07 resulted in additional disclosures related to in-kind contributions.

[9] Upcoming accounting pronouncement:

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. This standard requires entities that lease assets to recognize the assets and liabilities for the rights and obligations created by those leases on the statements of financial position and note disclosure of certain information about lease arrangements. ASU 2016-02 will be effective for non-public entities for fiscal years beginning after December 15, 2021, with early adoption permitted. The guidance is required to be applied by the modified retrospective transition approach. Management is currently evaluating the effect that this new guidance will have on its financial statements and related disclosures.

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

[10] Reclassifications:

Certain amounts in the 2021 financial statements have been reclassified to conform to the current year's presentation.

NOTE C - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of June 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash	\$ 2,767,623	\$ 2,395,175
Contributions receivable	<u>53,300</u>	<u>37,459</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,820,923</u>	<u>\$ 2,432,634</u>

General expenditures include program services expenses, management and general expenses, and fundraising expenses expected to be paid in the subsequent year.

As part of the Organization's liquidity management plan, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization holds cash in excess of daily requirements in an interest-bearing deposit account.

NOTE D - CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balances in financial institutions with insurance provided by the Federal Deposit Insurance Corporation. At times, these accounts may exceed the insurable limits. Management does not believe there is a significant credit risk with these institutions.

NOTE E - PPP LOAN PAYABLE

On May 1, 2020, the Organization received a loan in the amount of \$138,230 pursuant to the CARES Act PPP. Neither principle nor interest was due for a six-month deferral period through October 2020, at which time monthly payments of principal and interest would commence. All unpaid principal and interest would be due at maturity in May 2022. The loan of \$138,230 and all accrued interest totaling \$905 were forgiven in full on December 28, 2020 and are included as gain on forgiveness of PPP loan on the statements of activities and changes in net assets.

On February 14, 2021, the Organization received a second loan in the amount of \$138,230 pursuant to the CARES Act PPP. Neither principle nor interest was due until the earlier of the determination of loan forgiveness, if forgiveness was denied, or ten months after the end of the forgiveness period, which was expected to be June 2022. The loan of \$138,230 and all accrued interest totaling \$716 were forgiven in full on September 8, 2021 and are included as gain on forgiveness of PPP loan on the statements of activities and changes in net assets.

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE E - PPP LOAN PAYABLE (CONTINUED)

Interest expense on the PPP loans amounted to \$235 and \$1,178 for the years ended June 30, 2022 and 2021, respectively. Accrued interest on the PPP loans amounted to \$0 and \$481 as of June 30, 2022 and 2021, respectively. Accrued interest is included under accrued expenses on the statements of financial position and interest expense is included within other on the statements of functional expenses.

NOTE F - SIGNATURE EVENTS

Unite for HER executes and delivers several fundraising events each year to support and fund its programs. The most lucrative of the five signature events is the annual Pink Invitational, a three-day gymnastics competition held at the Pennsylvania Convention Center in Philadelphia, Pennsylvania. The event is a United States Gymnastics Association-sanctioned Junior Olympics meet where athletes compete while supporting breast cancer initiatives and learning about lifelong wellness. This event requires expenditures related to holding a meet of such enormous scale, one of the largest in the nation, including venue, judges' fees, and competition awards. Such costs are offset by registration and admission fees, sponsorships, and other donations. All events were held virtually during fiscal year 2021 in response to the COVID-19 pandemic.

Bloom, the 5K, Harvest, and Students Unite for HER, the other four signature events, receive revenues primarily in the form of contributions and sponsorships.

Revenues and expenditures for the Pink Invitational and other signature events for the years ended June 30, 2022 and 2021 are as follows:

	Year Ended June 30, 2022		
	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
Pink Invitational	\$ 961,704	\$ 473,146	\$ 488,558
Other signature events	<u>1,043,458</u>	<u>148,388</u>	<u>895,070</u>
	<u>\$ 2,005,162</u>	<u>\$ 621,534</u>	<u>\$ 1,383,628</u>

	Year Ended June 30, 2021		
	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
Pink Invitational	\$ 428,999	\$ 133,519	\$ 295,480
Other signature events	<u>839,784</u>	<u>116,206</u>	<u>723,578</u>
	<u>\$ 1,268,783</u>	<u>\$ 249,725</u>	<u>\$ 1,019,058</u>

NOTE G - LEASE AGREEMENTS

The Organization leases office space under an operating lease agreement, which requires monthly payments of \$2,425 and expires in October 2023.

Future minimum lease obligations for the office space under this noncancelable operating lease for the years ending June 30, 2023 and 2024 are \$29,100 and \$9,700, respectively.

Total rent expense reported under this lease amounted to \$28,800 and \$28,200 for the years ended June 30, 2022 and 2021, respectively.

UNITE FOR HER

Notes to Financial Statements June 30, 2022 and 2021

NOTE H - IN-KIND CONTRIBUTIONS

For the years ended June 30, 2022 and 2021, contributed nonfinancial assets recognized within the statements of activities include the following:

	2022				2021			
	Outreach and Education	Management and General	Fundraising	Total	Outreach and Education	Management and General	Fundraising	Total
Signature events:								
In-kind facilities:								
Rent and facility	\$ -	\$ -	\$ 35,835	\$ 35,835	\$ -	\$ -	\$ -	\$ -
	-	-	35,835	35,835	-	-	-	-
In-kind materials:								
Non-cash prizes	-	-	40,979	40,979	-	-	24,670	24,670
Food and beverage	-	-	37,439	37,439	610	-	25,030	25,640
Apparel	-	-	-	-	-	-	43,905	43,905
Other	-	-	10,178	10,178	211	-	5,430	5,641
	-	-	88,596	88,596	821	-	99,035	99,856
In-kind services:								
Entertainment	-	-	7,579	7,579	-	-	820	820
Total signature events	-	-	132,010	132,010	821	-	99,855	100,676
Other:								
In-kind materials:								
HER Care boxes	287,627	-	-	287,627	253,001	-	-	253,001
Computers	-	8,864	-	8,864	-	-	-	-
	287,627	8,864	-	296,491	253,001	-	-	253,001
In-kind services:								
Education	30,175	-	-	30,175	14,300	-	-	14,300
Accounting	15,294	7,647	15,294	38,235	37,500	18,750	37,500	93,750
Fundraising development	-	-	150,000	150,000	-	-	-	-
Other	19,789	400	3,000	23,189	15,655	1,200	4,500	21,355
	65,258	8,047	168,294	241,599	67,455	19,950	42,000	129,405
Total other	352,885	16,911	168,294	538,090	320,456	19,950	42,000	382,406
Total in-kind contributions	\$ 352,885	\$ 16,911	\$ 300,304	\$ 670,100	\$ 321,277	\$ 19,950	\$ 141,855	\$ 483,082

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Notes to Financial Statements June 30, 2022 and 2021

NOTE H - IN-KIND CONTRIBUTIONS (CONTINUED)

Contributed facilities and materials are valued using estimated prices of identical or similar venues and products considering the venues' and products' condition and utility for use at the time of the contribution. Contributed services are valued using estimated prices of identical or similar services. All in-kind contributions received during the years ended June 30, 2022 and 2021 were unrestricted.

NOTE I - CONTINGENCIES AND OTHER UNCERTAINTIES

During the year ended June 30, 2021, the Organization experienced a decline in revenue as a result of the COVID-19 pandemic that was offset by a corresponding decrease in expenses. The extent of the impact and effects of the outbreak of COVID-19 on future operating and financial performance of the Organization will depend on the duration and spread of the virus.

NOTE J - SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through October 18, 2022, which is the date the financial statements were available to be issued and determined that there are no other items to disclose.