

One Mission, Inc.

Financial Statements

December 31, 2022 and 2021

Independent Auditors' Report

Board of Directors
One Mission, Inc.

Opinion

We have audited the accompanying financial statements of One Mission, Inc. (the "Organization") which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the 2022 financial statements referred to above present fairly, in all material respects, the financial position of One Mission, Inc. 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 audit in accordance with auditing standards generally accepted in the United States of America. 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.

Prior Period Financial Statements

The financial statements of One Mission, Inc. as of December 31, 2021, were audited by other auditors whose report dated July 21, 2022, expressed an unmodified opinion on those statements.

Change in Accounting Policy

As discussed in Note 2 to the financial statements, the Organization adopted the Financial Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right of use asset and related lease liability effective January 1, 2022.

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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be 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 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 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.

PKF O'Connor Davies, LLP
September 20, 2023

One Mission, Inc.

Statements of Financial Position

	December 31,	
	2022	2021
ASSETS		
Cash	\$ 988,325	\$ 935,395
Contribution receivable	3,966	30,716
Prepaid expenses and other assets	1,395	19,168
Investments	95,132	83,337
Rent security deposit	2,544	2,544
Right to use asset, operating lease	222,433	-
	\$ 1,313,795	\$ 1,071,160
 LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 738	\$ -
Accrued expense	31,439	29,417
Deferred revenue	19,687	12,065
Paycheck Protection Program loan payable	-	44,230
Operating lease liability	226,134	-
Total Liabilities	277,998	85,712
 Net Assets		
Without donor restrictions	1,027,797	980,214
With donor restrictions	8,000	5,234
Total Net Assets	1,035,797	985,448
	\$ 1,313,795	\$ 1,071,160

See Notes to Financial Statements

One Mission, Inc.

Statement of Activities
Year Ended December 31, 2022

	Without Donor Restriction	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Contributions and grants	\$ 1,472,989	\$ 8,000	\$ 1,480,989
Contributed in-kind support	421,661	-	421,661
Investment loss, net	(6,132)	-	(6,132)
Paycheck Protection Program loan forgiveness	44,230	-	44,230
Net assets released from restriction	5,234	(5,234)	-
	1,937,982	2,766	1,940,748
EXPENSES			
Program services			
Grants and contributions	780,883	-	780,883
Other programs	242,354	-	242,354
Support services			
Management and general	146,064	-	146,064
Fundraising and special events	299,437	-	299,437
Contributed in-kind services	421,661	-	421,661
	1,890,399	-	1,890,399
Change in Net Assets	47,583	2,766	50,349
NET ASSETS			
Beginning of year	980,214	5,234	985,448
End of year	\$ 1,027,797	\$ 8,000	\$ 1,035,797

See Notes to Financial Statements

One Mission, Inc.

Statement of Activities
Year Ended December 31, 2021

	Without Donor Restriction	With Donor Restrictions	Total
REVENUE AND OTHER SUPPORT			
Contributions and grants	\$ 811,787	\$ 133,000	\$ 944,787
Contributed in-kind support	304,631	-	304,631
Investment return, net	4,060	-	4,060
Paycheck Protection Program loan forgiveness	44,230	-	44,230
Net assets released from restriction	164,396	(164,396)	-
	1,329,104	(31,396)	1,297,708
 EXPENSES			
Program services			
Grants and contributions	613,223	-	613,223
Other programs	113,031	-	113,031
Support services			
Management and general	148,724	-	148,724
Fundraising and special events	240,736	-	240,736
Contributed in-kind services	304,631	-	304,631
	1,420,345	-	1,420,345
Change in Net Assets	(91,241)	(31,396)	(122,637)
 NET ASSETS			
Beginning of year	1,071,455	36,630	1,108,085
End of year	\$ 980,214	\$ 5,234	\$ 985,448

See Notes to Financial Statements

One Mission, Inc.

Statement of Functional Expenses
Year Ended December 31, 2022

	Program	Management and General	Fundraising and Special Events	In-Kind Contributed Services	Total
Grants and contributions	\$ 780,883	\$ -	\$ -	\$ -	\$ 780,883
Other expenses:					
Accounting	-	46,311	-	-	46,311
Consulting	12,000	-	12,000	-	24,000
Credit card processing fees	-	1,443	30,523	-	31,966
Event photography	-	-	12,137	-	12,137
Facilities use and meals	-	498	28,513	-	29,011
Insurance	1,502	597	1,019	-	3,118
Legal	-	1,790	-	108,809	110,599
Materials and supplies	6,158	2,546	16,644	-	25,348
Office and miscellaneous	2,898	1,821	5,417	-	10,136
Postage and delivery	-	855	1,259	-	2,114
Promotion and marketing	22,773	11,918	57,164	312,852	404,707
Rent and utilities	32,132	12,767	21,799	-	66,698
Salary and related	160,222	63,663	108,700	-	332,585
Telephone and internet	4,291	1,705	2,911	-	8,907
Travel and meetings	378	150	1,351	-	1,879
	<u>\$ 1,023,237</u>	<u>\$ 146,064</u>	<u>\$ 299,437</u>	<u>\$ 421,661</u>	<u>\$ 1,890,399</u>

See Notes to Financial Statements

One Mission, Inc.

Statement of Functional Expenses
Year Ended December 31, 2021

	Program	Management and General	Fundraising and Special Events	In-Kind Contributed Services	Total
Grants and contributions	\$ 613,223	\$ -	\$ -	\$ -	\$ 613,223
Other expenses:					
Accounting	-	47,180	-	-	47,180
Consulting	12,000	-	12,000	-	24,000
Credit card processing fees	-	489	22,215	-	22,704
Depreciation and amortization	326	361	655	-	1,342
Event photography	-	-	16,463	-	16,463
Facilities use and meals	-	2,497	565	-	3,062
Insurance	655	725	1,314	-	2,694
Legal	-	894	-	184,691	185,585
Materials and supplies	4,128	9,318	10,839	-	24,285
Office and miscellaneous	2,156	3,225	133	-	5,514
Postage and delivery	-	683	2,520	-	3,203
Promotion and marketing	18,499	-	22,363	119,940	160,802
Rent and utilities	9,470	10,487	19,014	-	38,971
Salary and related	63,748	70,595	127,995	-	262,338
Telephone and internet	1,883	2,086	3,781	-	7,750
Travel and meetings	166	184	879	-	1,229
	<u>\$ 726,254</u>	<u>\$ 148,724</u>	<u>\$ 240,736</u>	<u>\$ 304,631</u>	<u>\$ 1,420,345</u>

One Mission, Inc.

Statements of Cash Flows

	Year Ended December 31,	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 50,349	\$ (122,637)
Adjustments to reconcile change in net assets to net cash from operating activities		
Amortization of right-of-use asset, operating lease	54,947	-
Depreciation	-	1,342
Net loss (gain) in investments	8,268	(2,678)
Paycheck Protection Program loan forgiveness	(44,230)	(44,230)
Changes in operating assets and liabilities		
Contribution receivable	26,750	(6,633)
Prepaid expenses and other assets	17,773	(19,168)
Accounts payable and accrued expenses	2,760	2,699
Deferred revenue	7,622	-
Operating lease liability	(51,246)	12,065
Net Cash from Operating Activities	72,993	(179,240)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(20,063)	(80,659)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	-	44,230
Net Change in Cash	52,930	(215,669)
CASH		
Beginning of year	935,395	1,151,064
End of year	\$ 988,325	\$ 935,395
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING AND FINANCING ACTIVITIES		
Forgiveness of Paycheck Protection Program loan	\$ 44,230	\$ 44,230

See Notes to Financial Statements

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

1. Organization

One Mission, Inc. (the “Organization”) is a qualified charitable organization established pursuant to articles of incorporation dated November 4, 2008, for the principal purpose of promoting the comfort and care of children undergoing treatment for pediatric cancer, and their families, from the time of diagnosis, through treatment and beyond. To accomplish its mission, the Organization provides programming that makes living in the hospital less lonely and stressful, brings back joy and hope in a time of fear and uncertainty and gives patients and their loved ones the support they need to get through the emotional and financial challenges pediatric cancer brings. The Organization’s operations are funded through contributions and donations received through grants and special events conducted, which includes The One Mission Buzz Off.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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 these estimates.

Change in Accounting Policy

The Organization adopted Financial Accounting Standards Board (“FASB”) Topic 842, *Leases*, using the effective date method with January 1, 2022, as the date of initial adoption, with certain practical expedients available.

The Organization elected the available practical expedients to account for its existing operating leases as operating leases, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital lease or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, on January 1, 2022, the Organization recognized a right-of-use asset (ROU asset) and lease liability of \$277,380 that represent the present value of the remaining operating lease payments of \$287,151 discounted using the risk free interest rate determined by using a weighted average of the remaining terms of the leases.

The standard had an impact on the Organization’s statement of financial position but did not have an impact on its statements of activities and cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (*continued*)

Net Asset Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. The Organization's donor-restricted endowment funds, including the unspent appreciation of the endowment fund and the portion of the Organization's donor-restricted endowment funds that the Organization is committed to maintaining in perpetuity are classified in net assets with donor restrictions. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

Contributions

Unconditional contributions are recognized as support when received or pledged, if applicable. Contributions are reported as support with donor restrictions if they are received with donor stipulations that limit the use of such assets. Contributions received whose use is contingent upon the occurrence of a future event are deferred until the condition is substantially met, at which time they are recognized.

Fair Value Measurements

The Organization follows U.S. GAAP guidance on *Fair Value Measurements* which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies *(continued)*

Investment Valuation and Investment Income Recognition

Investments consist principally of equity and debt securities that are trade or listed on national exchanges. Investments are carried at fair value. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Realized and unrealized gains and losses are included in the determination of the change in net assets.

Special Events Revenue

Registration fees paid by participants at special events, such as the One Mission Buzz Off event, and all other funds raised are reported as a component of contributions and grants on the statements of activities. Support for special events is recognized in the period in which the events take place absent explicit donor representations that support is contingent on the occurrence of the event.

In-kind Contributions

Contributions of donated non-cash assets and space are recorded at their fair value in the period received.

Income Taxes and Accounting for Uncertainty in Income Taxes

Except for taxes that may be due for unrelated business income, the Organization is exempt from federal income taxes pursuant to Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

The Organization recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the Organization has no uncertain tax positions that would require financial statement recognition and/or disclosure. The Organization is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to December 31, 2019.

Grant and Contribution Expense

The Organization makes grants to recognized 501(c)(3) charitable organizations and directly to families affected by pediatric cancer. The grants and contributions are recognized when they are unconditionally promised to the recipient. Those expenses are recorded in the statements of functional expenses as program expenses.

Leases

As of January 1, 2022 the Organization leases office space, and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use assets ("ROU" assets) and operating lease liabilities on the accompanying statement of financial position.

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (*continued*)

Leases (continued)

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The leases do not provide an implicit borrowing rate. The Organization uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Functional Allocation of Expenses

The costs of providing the Organization's various programs and supporting services have been summarized on a functional basis. Accordingly, certain expenses have been allocated among the programs and supporting services based on ratios determined by management. Most of these expenses are allocated based on an assessment of where employees' time is spent.

Reclassifications

Certain amounts in the prior period presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on the previously reported change in net assets or net assets.

Subsequent Events

Management evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date September 20, 2023.

3. Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit and market risk consist principally of cash and investments held at financial institutions. Deposits held at financial institutions insured by the Federal Deposit Insurance Corporation ("FDIC") are insured up to \$250,000. Investment holdings at financial institutions insured by the Securities Investor Protection Corporation ("SIPC") are insured up to \$500,000 (\$250,000 for cash holdings). At times amounts may exceed the insured limits. As of December 31, 2022 and 2021, the Organization's uninsured cash on deposit totaled approximately \$745,000 and \$681,000.

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

4. Financial Assets and Liquidity

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of serves undertaken to support those activities to be general expenditures.

As of December 31, 2022 and 2021, financial assets and liquidity resources available within one year for general expenditure were as follows:

	2022	2021
Financial assets:		
Cash	\$ 988,325	\$ 935,395
Contribution receivable	3,966	30,716
Investments	95,132	83,337
Total financial assets available within one year	\$ 1,087,423	\$ 1,049,448

The Organization is typically able to manage liquidity with its cash reserves. Contributions are received throughout the year for grant expenses as voted upon by the Organization's Board of Directors (the "Board").

5. Contribution Receivable

Promises to give receivable at December 31, 2022 and 2021 consist of the following:

	2022	2021
To be collected in:		
Less than one year	\$ 3,966	\$ 30,716

6. Investments

The following are the major categories of investments measured at fair value on a recurring basis at December 31, grouped by the fair value hierarchy, for those assets subject to categorization within such hierarchy.

2022				
	Level 1	Level 2	Level 2	Total
Investments:				
Mutual funds - fixed income	\$ 19,942	\$ -	\$ -	\$ 19,942
Exchange traded funds	68,965	-	-	68,965
Mutual funds - equities	6,225	-	-	6,225
	\$ 95,132	\$ -	\$ -	\$ 95,132
2021				
	Level 1	Level 2	Level 2	Total
Investments:				
Mutual funds - fixed income	\$ 65,452	\$ -	\$ -	\$ 65,452
Mutual funds - equities	17,885	-	-	17,885
	\$ 83,337	\$ -	\$ -	\$ 83,337

One Mission, Inc.

Notes to Financial Statements December 31, 2022 and 2021

6. Investments (continued)

The composition of net investment return (loss) for the years ended December 31 is as follows:

	2022	2021
Interest and dividends, net	\$ 2,136	\$ 1,382
Unrealized and realized gains (losses)	(8,268)	2,678
	<u>\$ (6,132)</u>	<u>\$ 4,060</u>

7. Leases

The Organization has an operating lease for rental space. This lease has a remaining lease term of 4 years. Details on the operating lease during the year ended December 31, 2022 are as follows:

For the year ended December 31, 2022:

Lease expense	
Operating lease cost	\$ 54,703
Supplemental cash flows	
Cash paid for amount included in the measurement of lease liabilities	
Operating cash flows from operating lease	54,703
Weighted average remaining lease term	
Operating lease	4 years
Weighted average discount rate	
Operating lease	1.36%
Year ending December 31,	
2023	\$ 56,909
2024	58,562
2025	60,265
2026	56,712
Total future minimum lease payments	232,448
Less: imputed interest	(6,314)
Total lease liability	<u>\$ 226,134</u>

Rental expense under the building lease for the year ended December 31, 2021 was \$38,971.

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

8. Paycheck Protection Program Loan Payable

On May 1, 2020, the Organization was granted an initial draw on the Paycheck Protection Program (PPP) loan from a bank in the aggregate amount of \$44,230 as part of the Coronavirus Aid, Relief and Economic Security (CARES Act). On March 29, 2021, the entire \$44,230 on the initial PPP loan draw was forgiven and recorded as forgiveness of debt income on the statement of activities.

On January 21, 2021, the Organization was granted a draw on the PPP loan as part of the CARES Act for \$44,230. This was forgiven in January 2022 and is recorded as forgiveness of debt income on the statement of activities.

9. Net Assets with Donor Restrictions

Net assets with donor restrictions were available for the following purposes at December 31:

	2022	2021
Good Box Program	\$ 3,000	\$ 5,234
Never Alone Fund	5,000	-
	<u>\$ 8,000</u>	<u>\$ 5,234</u>

Net assets released from restrictions as of December 31 consist of the following:

	2022	2021
Jimmy's Fund Parking Pass Program and Gift Cards	\$ -	\$ 20,000
Treasure Chest Toy Program	-	19,919
Booty Box Program	5,234	9,986
Heart to Heart Program	-	326
Special Occasion Party Program	-	14,165
Programs at Boston Children's Hospital	-	100,000
	<u>\$ 5,234</u>	<u>\$ 164,396</u>

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

10. Gifts in Kind

Gifts in kind are comprised of the following for the years ended December 31:

	<u>2022</u>	<u>2021</u>	<u>Utilization in Programs/ Activities</u>	<u>Donor Restriction</u>	<u>Valuation Techniques and Inputs</u>
Legal	\$108,808	\$184,691	Various Administrative Legal Matters	None	Contributed services from attorneys are valued at the estimated fair value based on current rates for similar legal services.
Publicity and marketing for special events	312,853	119,940	Buzz-Off	None	Contributed services from advertising agencies are valued at the estimated fair value based on current rates for similar advertising services.
	<u>\$ 421,661</u>	<u>\$ 304,631</u>			

11. Special Events

Special events activity consisted of the following during the years ended December 31:

	<u>2022</u>	<u>2021</u>
	<i>Buzz Off</i>	<i>Buzz Off</i>
Revenue:		
Total revenue from special events	\$ 1,039,815	\$ 661,710
Expenses:		
Other event expenses	<u>515,473</u>	<u>282,925</u>
Total expenses incurred at special events	<u>515,473</u>	<u>282,925</u>
	<u>\$ 524,342</u>	<u>\$ 378,785</u>

12. Related Party Transactions

During the years ended December 31, 2022 and 2021, the Organization received approximately \$11,000 and \$20,000 in contributions from related parties.

One Mission, Inc.

Notes to Financial Statements
December 31, 2022 and 2021

12. Related Party Transactions (continued)

During the years ended December 31, 2022 and 2021, the Organization made payments to a firm owned by a director of the Organization as well as payments directly to a member of the board of directors for the following services:

	<u>2022</u>	<u>2021</u>
Financial management and outsourced accounting services	\$ 24,000	\$ 24,000
Charity management executive level services	24,000	24,000
Compensated directors for marketing services	15,000	21,294
	<u>\$ 63,000</u>	<u>\$ 69,294</u>
