BEYOND HUNGER

Financial Statements and Independent Auditor's Report

For the Years Ended June 30, 2025 and 2024

TABLE OF CONTENTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Beyond Hunger

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Beyond Hunger (the "Organization'')**, a nonprofit organization, which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, 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 the Organization as of June 30, 2025 and 2024, and the changes in 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 audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 the Organization 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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 and *Government 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 and *Government 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2025, on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization’s internal control over financial reporting and compliance.

Prado & Renteria

Chicago, Illinois
December 9, 2025

BEYOND HUNGER
STATEMENTS OF FINANCIAL POSITION
As of June 30, 2025 and 2024

	2025	2024
ASSETS		
Cash and Cash Equivalents	$ 2,530,054	$ 3,178,043
Cash and Cash Equivalents, Restricted for Capital Campaign	1,723,337	-
Grants Receivable	358,154	169,875
Pledges Receivable, Net	630,307	-
Prepaid Expenses	68,926	31,417
Operating Lease - Right of Use Asset	53,014	67,963
Property and Equipment, Net	67,768	95,611
TOTAL ASSETS	$ 5,431,560	$ 3,542,909
LIABILITIES		
Accounts Payable	$ 40,052	$ 50,617
Accrued Expenses	97,416	57,745
Operating Lease - Liability	55,781	71,389
TOTAL LIABILITIES	193,249	179,751
NET ASSETS		
Without Donor Restrictions		
Board Designated	500,000	-
Undesignated	2,423,753	3,134,901
Total Net Assets Without Donor Restrictions	2,923,753	3,134,901
With Donor Restrictions	2,314,558	228,257
TOTAL NET ASSETS	5,238,311	3,363,158
TOTAL LIABILITIES AND NET ASSETS	$ 5,431,560	$ 3,542,909

The accompanying notes are an integral part of these financial statements

BEYOND HUNGER
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Contributions:			
Individuals	$ 1,535,345	$ 2,018,925	$ 3,554,270
Congregations	26,039	-	26,039
Businesses and Other Institutions	141,613	2,500	144,113
Grants:			
Governmental	168,863	-	168,863
Foundations and Other Institutions	400,620	325,978	726,598
Contributed Nonfinancial Assets	2,099,062	-	2,099,062
Special Events	506,915	-	506,915
Interest Income	111,938	21,452	133,390
Net Assets Released from Restrictions	282,554	(282,554)	-
TOTAL REVENUE AND SUPPORT	5,272,949	2,086,301	7,359,250
EXPENSES			
Program Services	4,006,406	-	4,006,406
Support Services:			
Management and General	547,581	-	547,581
Fundraising	930,110	-	930,110
Total Support Services	1,477,691	-	1,477,691
TOTAL EXPENSES	5,484,097	-	5,484,097
CHANGE IN NET ASSETS	(211,148)	2,086,301	1,875,153
NET ASSETS, BEGINNING OF YEAR	3,134,901	228,257	3,363,158
NET ASSETS, END OF YEAR	$ 2,923,753	$ 2,314,558	$ 5,238,311

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

BEYOND HUNGER
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Contributions:			
Individuals	$ 1,482,555	$ 30,000	$ 1,512,555
Congregations	33,529	-	33,529
Businesses and Other Institutions	232,010	2,500	234,510
Grants:			
Governmental	593,583	-	593,583
Foundations and Other Institutions	407,481	223,348	630,829
Contributed Nonfinancial Assets	1,625,348	-	1,625,348
Special Events	227,552	-	227,552
Interest Income	87,341	-	87,341
Net Assets Released from Restrictions	144,754	(144,754)	-
TOTAL REVENUE AND SUPPORT	4,834,153	111,094	4,945,247
EXPENSES			
Program Services	3,666,599	-	3,666,599
Support Services:			
Management and General	408,165	-	408,165
Fundraising	454,811	-	454,811
Total Support Services	862,976	-	862,976
TOTAL EXPENSES	4,529,575	-	4,529,575
CHANGE IN NET ASSETS	304,578	111,094	415,672
NET ASSETS, BEGINNING OF YEAR	2,830,323	117,163	2,947,486
NET ASSETS, END OF YEAR	$ 3,134,901	$ 228,257	$ 3,363,158

BEYOND HUNGER
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2025

	Program Services	Management and General	Fundraising	Total Support Services	Total
Salaries, Payroll Taxes and Benefits	$ 970,072	$ 398,502	$ 304,369	$ 702,871	$ 1,672,943
Donated Food	1,963,431	-	-	-	1,963,431
Donated Goods and Services	111,652	-	23,979	23,979	135,631
Client Services	1,110	-	-	-	1,110
Contracted Services	25,224	86,719	198,501	285,220	310,444
Fees and Subscription Dues	4,038	11,452	20,318	31,770	35,808
Lease Cost-Operating	54,669	253	287	540	55,209
Facilities and Equipment	26,625	2,103	1,156	3,259	29,884
Food and Hygiene Products	630,457	35	32	67	630,524
Fundraising Event and Marketing	1,798	4,648	303,891	308,539	310,337
Insurance	12,255	24,482	2,928	27,410	39,665
Postage	911	59	5,547	5,606	6,517
Printing	13,129	-	13,960	13,960	27,089
Supplies	67,960	2,097	2,254	4,351	72,311
Service Learners	11,706	-	-	-	11,706
Transportation	37,048	4	176	180	37,228
Professional Development	2,821	1,431	763	2,194	5,015
Technology Devices and Services	39,182	14,142	16,277	30,419	69,601
Volunteer Costs	1,796	-	-	-	1,796
Miscellaneous	2,680	1,654	2,069	3,723	6,403
Allowance for Uncollectible Pledges	-	-	33,603	33,603	33,603
Depreciation	27,842	-	-	-	27,842
TOTAL EXPENSES	$ 4,006,406	$ 547,581	$ 930,110	$ 1,477,691	$ 5,484,097

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

BEYOND HUNGER
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2024

	Program Services	Management and General	Fundraising	Total Support Services	Total
Salaries, Payroll Taxes and Benefits	$ 935,366	$ 299,058	$ 215,810	$ 514,868	$ 1,450,234
Donated Food	1,498,480	-	-	-	1,498,480
Donated Goods and Services	103,629	6,940	16,299	23,239	126,868
Client Services	6,068	-	-	-	6,068
Contracted Services	13,132	51,079	41,672	92,751	105,883
Fees and Subscription Dues	27,239	6,639	20,816	27,455	54,694
Lease Cost-Operating	28,354	6,188	4,621	10,809	39,163
Facilities and Maintenance	26,523	7,254	3,470	10,724	37,247
Food and Hygiene Products	802,410	-	-	-	802,410
Fundraising Event and Marketing	2,859	248	115,229	115,477	118,336
Insurance	24,288	5,341	4,008	9,349	33,637
Postage	1,008	46	4,662	4,708	5,716
Printing	11,911	135	9,070	9,205	21,116
Supplies	75,955	4,824	2,095	6,919	82,874
Service Learners	7,963	-	-	-	7,963
Transportation	32,321	-	81	81	32,402
Professional Development	6,540	863	250	1,113	7,653
Technology Devices and Services	32,442	13,641	11,931	25,572	58,014
Volunteer Costs	3,841	-	-	-	3,841
Miscellaneous	1,852	580	817	1,397	3,249
Depreciation	24,418	5,329	3,980	9,309	33,727
TOTAL EXPENSES	$ 3,666,599	$ 408,165	$ 454,811	$ 862,976	$ 4,529,575

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

BEYOND HUNGER
STATEMENTS OF CASH FLOWS
For Years Ended June 30, 2025 and 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in Net Assets	$ 1,875,153	$ 415,672
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used) in Operating Activities:		
Depreciation	27,842	33,727
Lease Expense - Operating	55,209	39,163
Payments on Operating Lease Obligation	(55,867)	(38,800)
(Increase) Decrease in Assets:		
Grants Receivable	(188,279)	(158,775)
Pledge Receivable	(630,307)	-
Prepaid Expenses	(37,509)	(3,050)
Other Assets	-	524
Increase (Decrease) in Liabilities:		
Accounts Payable	(10,565)	19,595
Accrued Liabilities	39,671	4,409
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,075,348	312,465
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	-	(10,737)
NET CASH (USED) IN INVESTING ACTIVITIES	-	(10,737)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,075,348	301,728
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,178,043	2,876,315
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 4,253,391	$ 3,178,043

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

NOTE 1 – NATURE OF ACTIVITIES

Beyond Hunger (the "Organization") was founded in 1978 to provide direct hunger relief services and harness the power of communities to end hunger through collective impact. The Organization serves the Oak Park, Illinois area and neighboring communities. In addition to operating a food pantry, Beyond Hunger provides nutrition and health education, kids' summer food programs, home delivery of food to older homebound adults, and benefit services. Beyond Hunger receives funding from foundations, governmental agencies, and donations from individuals, businesses, and congregations.

The Organization was formerly incorporated as the "Oak Park River Forest Food Pantry" and officially changed its name to Beyond Hunger effective January 2019.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities in accordance with the accounting principles generally accepted in the United States of America ("GAAP"). The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

As required by generally accepted accounting principles for Not-for-Profit accounting, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

> With Donor Restrictions – Net assets subject to donor-imposed stipulations which will be met whether by actions of the Organization or the passage of time. Items that affect this net asset category are gifts for which donor-imposed stipulations have not been met in the year of receipt. Restrictions that have been met on net assets with donor restrictions are reported as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as without donor restrictions.
>
> Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

Concentrations of Credit Risk

The Organization maintains cash balances at financial institutions that spread deposits across FDIC insured banks allowing for FDIC insurance protection greater than $250,000. As of June 30, 2025, the uninsured balance is $23K. The Organization believes it is not exposed to any significant credit risk on its cash balances.

Grants Receivable

Grants receivable are stated at amounts due from donors, net of allowances for uncollectible amounts. The Organization determines its allowance by considering a number of factors, including the length of time accounts receivable are past due, the Organization's previous collection history, the donor's current ability to pay its obligation to the Organization, and the condition of the general economy as a whole. The Organization writes off accounts receivable when they become uncollectible. No allowance for doubtful accounts was deemed necessary by management as of June 30, 2025 and 2024.

Contributions

Contributions are classified as without restrictions or with restrictions based on the donor's intent. When a donor restriction expires (i.e., when a stipulated time restriction ends or a purpose restriction is met), the Organization reclassifies the net assets with restrictions to net assets without restrictions and reports these assets as released from restriction. If a restriction is fulfilled in the same fiscal year in which the contribution is received, the Organization classifies the support as net assets without donor restrictions.

The Organization recognizes contributions when cash, or other assets; an unconditional promise to give; or a notification of beneficial interest is 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 on have been met.

Contributed Nonfinancial Assets

Contributed nonfinancial assets of food commodities used by the Organization's programs are recorded as income and expense at the estimated fair value of those items. Contributed nonfinancial assets of services are recognized when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they are not donated. These services are recognized as contributions at the estimated fair value based on industry standards. Contributed nonfinancial assets are reported in the statement of activities as both revenue and expense.

Leases

The Organization determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The Organization does not report ROU assets and leases liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Tax Exempt Status

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi). There was no unrelated business income nor unrecognized tax benefits for the years ended June 30, 2025, and 2024. The Organization's tax returns for the prior three years remain subject to examination by the Internal Revenue Service.

NOTE 3 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions at June 30, 2025 and 2024 are available for the following purposes or periods:

	2025	2024
Capital Campaign	$ 2,010,376	$ -
Purpose Restricted	64,182	104,757
Time Restricted	240,000	123,500
	$ 2,314,558	$ 228,257

At June 30, 2025, and 2024, net assets with donor restrictions include expenses of $25,000 and $0, respectively, related to the acquisition and construction of long-lived assets.

Board Designated Net Assets Without Donor Restriction

Board designated net assets consist of $500,000 and $0, as of June 30, 2025, and 2024, respectively. At the August 19, 2024, board meeting, the board of directors voted to contribute $500,000 toward the capital campaign. $100,000 will be released annually for five years.

NOTE 4 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents. The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and obligations become due. If the organization were to find a building to purchase in FY 2026, current and non-current pledges receivable are intended for the purchase of that building.

The Organization's financial assets available within one year of the statements of financial position date for general expenditure are as follows:

June 30,	2025	2024
Financial assets at year-end:		
Cash and cash equivalents	$ 2,530,054	$ 3,178,043
Cash and cash equivalents, restricted for capital campaign	1,723,337	-
Grants receivable	358,154	169,875
Pledges receivable (current)	217,300	-
Total financial assets	4,828,845	3,347,918
Less amounts not available to use within one year		
Pledges Receivable (non-current) (net)	413,007	-
Board designated	(500,000)	-
Net assets with donor restrictions	(2,314,558)	(228,257)
Total financial assets available to management for general expenditures within one year	$ 2,427,294	$ 3,119,661

NOTE 5 – PLEDGES RECEIVABLE

Beyond Hunger launched a capital campaign to obtain funds for the purchase or lease of a new facility within its service area. Capital campaign pledges receivable at June 30, 2005 represents unconditional promises to give as follows:

Unconditional promises to give	$ 722,250
Less unamortized discount	58,340
Less allowance for uncollectible pledges	33,603
Net capital campaign pledges receivable	$ 630,307

The pledges receivable are due as follows:

Less than one year	$ 217,300
One to five years	504,950
Capital campaign pledges receivable	$ 722,250

Pledges receivable with due dates extending beyond one year are discounted using Treasury bill rates for similar term investments. The applicable rates at June 30, 2025, were 3.89% - 3.96%.

An allowance for uncollectible pledges of 5% was applied to all pledges receivable after the discount to net present value.

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment acquired with a useful life greater than one year and an acquisition value of $5,000 or greater are capitalized and stated at cost, or if donated, at the approximate fair value at the date of donation. Depreciation is calculated using the straight-line method over the useful lives of the assets; five years for furnishings and equipment and ten years for leasehold improvements.

Property and equipment consisted of the following at June 30:

	2025	2024
Furniture and fixtures	$ 7,881	$ 7,881
Machinery and equipment	155,836	155,836
Leasehold improvements	98,450	98,450
Website	11,626	11,626
Less accumulated depreciation	(206,025)	(178,182)
	$ 67,768	$ 95,611

Depreciation and amortization expense for the years ended June 30, 2025, and 2024 was $27,842 and $33,727, respectively.

NOTE 7 – LEASE OBLIGATION

The Organization evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Organization's right to use underlying assets for the lease term, and the lease liabilities represent the Organization's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The organization has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of June 30, 2025, and 2024 was 4.7% and 2.85%, respectively.

The organization's operating leases consist of real estate leases for office and program space. For the years ended June 30, 2025, and 2024 total operating lease cost was $55,209 and $39,163, respectively. As of June 30, 2025, the weighted-average remaining lease term for the Organization's operating leases was approximately one year.

Cash paid for operating leases for the year ended June 30, 2025, and 2024 was $55,867 and $38,800, respectively.

Future maturities of lease liabilities are presented in the following table, for the fiscal years ending June 30:

2026	$ 57,019
Total Lease Payments	57,019
Less Present Value Discount	(1,238)
Total Lease Obligations	$ 55,781

The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less. Short-term lease costs for the year ended June 30,202, and 2024 was $3,460 and $1,900, respectively.

NOTE 8 – CONTRIBUTED NONFINANCIAL ASSETS

For the years ended June 30, nonfinancial assets recognized within the statements of activities included:

	2025	**2024**
Food	$ 1,963,431	$ 1,498,480
Auction Items	23,979	15,491
Furniture & Equipment	-	11,715
Services	111,652	99,662
	$ 2,099,062	$ 1,625,348

The Organization recognized contributed nonfinancial assets within revenue, including food, furniture, equipment, auction items and services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed food was utilized for hunger relief services. In estimating the fair market value, the Organization uses the weighted-average wholesale price per pound. Prices per pound are based on the prices given by the Greater Chicago Food Depository.

Contributed auction items were used for fundraising, the estimated fair value is based on published retail prices.

Contributed services recognized comprise professional services from nurses, physicians, and dietitians whose services address health inequities that often coincide with food insecurities. The estimated fair value is based on current rates for similar professional services.

The Organization receives services from a large number of volunteers who give significant amounts of their time to the Organization but do not meet the criteria for financial statement recognition. During each of fiscal years 2025 and 2024, management estimates the Organization received approximately 24,041 and 22,134 hours of volunteer services valued at $370,247 and $340,869, respectively.

NOTE 9 – CONCENTRATION OF CONTRIBUTED FOOD

The Organization received approximately 88% of its total contributed food from the Greater Chicago Food Depository in fiscal years 2025 and 2024, respectively.

NOTE 10 – RETIREMENT PLAN

The Organization has a Simple IRA retirement plan covering all employees who meet the eligibility requirements. The Organization matches contributions equal to participants' contributions to the Plan up to 3% of the individual participant's base salary. Contributions to the plan were $35,956 and $23,310 for fiscal years 2025 and 2024, respectively.

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 9, 2025, which is the date the statements were available to be issued. No subsequent events have been identified that are required to be disclosed as of that date.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Beyond Hunger

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Beyond Hunger (the "Organization")**, a nonprofit organization, which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon December 9, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Prado & Renteria

Chicago, Illinois
December 9, 2025