

**TOGETHER FOR GIRLS, INC.**

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT**

**DECEMBER 31, 2024 and 2023**

**TOGETHER FOR GIRLS, INC.**  
**DECEMBER 31, 2024 and 2023**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Together For Girls, Inc.

### **Opinion**

We have audited the accompanying financial statements of Together For Girls, Inc., a nonprofit corporation, which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities and changes in net assets, 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 Together For Girls, Inc. as of December 31, 2024 and 2023, and the results of its operations 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 (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 Together For Girls, Inc. 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.

### **Management's Responsibility for the Financial Statements**

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 Together For Girls, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are issued.

## **Auditors' Responsibility 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 Together For Girls, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Together For Girls, Inc.'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.

*Atchley & Associates, LLP*

Austin, Texas

May 22, 2025

**TOGETHER FOR GIRLS, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Cash	\$ 3,444,742	\$ 2,665,015
Grants receivable	332,954	356,267
Prepaid expense	<u>172,343</u>	<u>223,960</u>
Total current assets	3,950,039	3,245,242
Furniture and equipment, net of accumulated depreciation	<u>30,349</u>	<u>63,200</u>
Total assets	<u><u>\$ 3,980,388</u></u>	<u><u>\$ 3,308,442</u></u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Deferred revenue	\$ 597,568	\$ 311,761
Accrued expenses	182,636	67,890
Accounts payable	<u>168,795</u>	<u>159,844</u>
Total current liabilities	<u>948,999</u>	<u>539,495</u>
Net assets:		
Without donor restrictions	711,891	965,574
With donor restrictions	<u>2,319,498</u>	<u>1,803,373</u>
Total net assets	<u>3,031,389</u>	<u>2,768,947</u>
Total liabilities and net assets	<u><u>\$ 3,980,388</u></u>	<u><u>\$ 3,308,442</u></u>

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

**TOGETHER FOR GIRLS, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN NET ASSETS			
Public support and revenue:			
Grants	\$ 2,563,486	\$ 3,846,799	\$ 6,410,285
Contributions	101,339	100,000	201,339
Other revenue	4,377	-	4,377
Contributed nonfinancial assets	549,650	-	549,650
Investment return, net	62,423	-	62,423
Net assets released from restrictions	<u>3,430,674</u>	<u>(3,430,674)</u>	<u>-</u>
Total public support and revenue	6,711,949	516,125	7,228,074
Expenses:			
Program	5,676,910	-	5,676,910
Development	344,747	-	344,747
General and administrative	<u>945,416</u>	<u>-</u>	<u>945,416</u>
Total expenses	<u>6,967,073</u>	<u>-</u>	<u>6,967,073</u>
Gain (loss) on foreign exchange rate	1,441	-	1,441
Change in net assets	<u>(253,683)</u>	<u>516,125</u>	<u>262,442</u>
Net assets, beginning of year	<u>965,574</u>	<u>1,803,373</u>	<u>2,768,947</u>
Net assets, end of year	<u><u>\$ 711,891</u></u>	<u><u>\$ 2,319,498</u></u>	<u><u>\$ 3,031,389</u></u>

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

**TOGETHER FOR GIRLS, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
CHANGES IN NET ASSETS			
Public support and revenue:			
Grants	\$ 1,956,946	\$ 2,681,299	\$ 4,638,245
Contributions	-	-	-
Other revenue	350	-	350
Contributed nonfinancial assets	8,000	-	8,000
Investment return, net	34,023	-	34,023
Net assets released from restrictions	<u>2,469,656</u>	<u>(2,469,656)</u>	<u>-</u>
Total public support and revenue	4,468,975	211,643	4,680,618
Expenses:			
Program	3,885,115	-	3,885,115
Development	272,857	-	272,857
General and administrative	<u>937,748</u>	<u>-</u>	<u>937,748</u>
Total expenses	<u>5,095,720</u>	<u>-</u>	<u>5,095,720</u>
Gain (loss) on foreign exchange rate	(638)	-	(638)
Change in net assets	<u>(627,383)</u>	<u>211,643</u>	<u>(415,740)</u>
Net assets, beginning of year	<u>1,592,957</u>	<u>1,591,730</u>	<u>3,184,687</u>
Net assets, end of year	<u><u>\$ 965,574</u></u>	<u><u>\$ 1,803,373</u></u>	<u><u>\$ 2,768,947</u></u>

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

**TOGETHER FOR GIRLS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Program</u>	<u>Development</u>	<u>General and Administrative</u>	<u>Total</u>
Payroll	\$ 2,103,646	\$ 260,017	\$ 356,751	\$ 2,720,414
Payroll taxes	118,077	14,595	20,025	152,697
Professional fees	128,733	-	102,717	231,450
Subgrant	857,222	-	-	857,222
Other direct expenses	223,003	16,998	272,976	512,977
Employee benefits	396,552	49,015	67,249	512,816
Travel	204,626	1,622	58,494	264,742
Depreciation	-	-	32,851	32,851
Honoraria	212,156	-	-	212,156
Consultants	1,432,895	2,500	34,353	1,469,748
Total expenses	<u>\$ 5,676,910</u>	<u>\$ 344,747</u>	<u>\$ 945,416</u>	<u>\$ 6,967,073</u>

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

**TOGETHER FOR GIRLS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Program</u>	<u>Development</u>	<u>General and Administrative</u>	<u>Total</u>
Payroll	\$ 1,465,548	\$ 31,808	\$ 214,637	\$ 1,711,993
Payroll taxes	88,943	1,930	13,027	103,900
Professional fees	829	-	87,678	88,507
Subgrant	630,889	-	-	630,889
Other direct expenses	93,830	1,944	140,831	236,605
Employee benefits	358,540	7,782	52,510	418,832
Travel	205,155	7,273	52,412	264,840
Depreciation	-	-	30,339	30,339
Honoraria	198,750	-	-	198,750
Consultants	842,631	222,120	346,314	1,411,065
	<u>\$ 3,885,115</u>	<u>\$ 272,857</u>	<u>\$ 937,748</u>	<u>\$ 5,095,720</u>
Total expenses	<u>\$ 3,885,115</u>	<u>\$ 272,857</u>	<u>\$ 937,748</u>	<u>\$ 5,095,720</u>

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

**TOGETHER FOR GIRLS, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Change in net assets	\$ 262,442	\$ (415,740)
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Depreciation expense	32,851	30,339
(Increase) decrease in grants receivable	23,313	(314,162)
(Increase) decrease in prepaid expense	51,617	(183,309)
Increase (decrease) in deferred revenue	285,807	61,761
Increase (decrease) in accrued expenses	114,746	67,890
Increase (decrease) in accounts payable	8,951	(88,181)
	<u>779,727</u>	<u>(841,402)</u>
Net cash provided by (used in) operating activities		
Cash flows from investing activities:		
Purchase of furniture and equipment	<u>-</u>	<u>(7,509)</u>
Net cash provided by (used in) investing activities	<u>-</u>	<u>(7,509)</u>
Net increase (decrease) in cash	779,727	(848,911)
Cash, beginning of year	<u>2,665,015</u>	<u>3,513,926</u>
Cash, end of year	<u><u>\$ 3,444,742</u></u>	<u><u>\$ 2,665,015</u></u>

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

**TOGETHER FOR GIRLS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

Organization

Together for Girls, Inc. (the Organization) enables private and public sector funding and support for the Together for Girls partnership. The Organization was incorporated in the State of Delaware in April, 2011 and awarded 501(c)(3) status by the U.S. IRS. The Organization is governed by a board of directors, which has fiduciary responsibility for the Organization and supports its fundraising, advocacy and communications efforts. The Organization manages operating costs, including staffing, for four programmatic initiatives: Data to Action, Out of the Shadows Index, Safe Futures Hub, and Brave Movement. These four initiatives are the core of Together for Girls activities and lay the groundwork for creating a safer world for children everywhere.

Together for Girls is a global partnership working to end violence against children and adolescents, particularly sexual violence against girls and other vulnerable populations. The Organization pays special attention to the gendered dimensions of violence and its impact on health, education, and human rights. Together for Girls connects and aligns diverse groups around a shared vision to drive meaningful change.

The Together for Girls partnership includes more than 20 national governments across sub-Saharan Africa, Central and South America, Southeast Asia, and Europe, as well as civil society organizations, UN entities, development partners and the private sector. Our collective work uses a three-pronged model:

- **Data:** Generating quality data and evidence about violence against children in order to inform solutions to prevent violence. This work is grounded by the Violence Against Children and Youth Surveys (VACS), led by national governments with technical assistance and support from the U.S. Centers for Disease Control and Prevention and other partners.
- **Advocacy:** Raising awareness to drive lasting change through communications and campaigns to build political will, shape policy agendas, and elevate the voices of survivors.
- **Action:** Galvanizing a coordinated, multisectoral response to bring evidence-based solutions to scale and create lasting change in the lives of children and adolescents.

Together for Girls provides leadership as well as administrative and operational support to the partnership as a whole and supports coordination of all partners that are part of the partnership.

Basis of Accounting

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (US GAAP).

**TOGETHER FOR GIRLS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with US GAAP, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets 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. These net assets may be used at the discretion of the Organization's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization received \$3,946,799 and \$2,681,299 in restricted support in the years ending December 31, 2024 and 2023, respectively.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities and changes in net assets. Donor restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions support in the accompanying statements of activities and changes in net assets.

Accounting Estimates

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

Grants Receivable

The Organization records grant receivables on the accrual basis and consist of receivables on contracts and grants awarded but not yet received. The Organization has not recorded an allowance for uncollectible accounts on grants receivable based on historical experience and the credit worthiness of the donor entities. All grants receivable at December 31, 2024 and 2023, are collectible in one year or less.

Furniture and Equipment

Expenditures for furniture and equipment over \$5,000 are recorded at cost. Donated assets are recorded at their estimated fair market values at the date of donation. Maintenance and repairs, which neither materially add to the value of the assets nor appreciably prolong the lives of the assets, are charged to expense as incurred. Depreciation expense is calculated using the straight-line method and estimated useful lives of 3-5 years. During the years ended December 31, 2024 and 2023, the Organization added \$0 and \$13,495 in website costs, respectively.

**TOGETHER FOR GIRLS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Recognition of Donor Contributions

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses, depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions without donor restrictions are recorded as an increase in net assets without donor restrictions available in the period in which the notice of the unconditional promise to give is received.

Recognition of Donor Restrictions

Contributions or grants, which contain a donor imposed restriction or a stipulation that the contribution cannot be used until a future period, are recorded as restricted contributions. Contributions, which are restricted with respect to the expenditure of the funds, are recorded as increases in net assets with donor restrictions available in the period in which the notice of grant award is received. Net assets with donor restrictions are reclassified to net assets without donor restrictions in the period in which the use restriction has been met or the time restriction lapses. The Organization had net assets with donor restrictions of \$2,319,498 and \$1,803,373 as of December 31, 2024 and 2023, respectively, which are restricted for program expenses.

Revenue Recognition

In accordance with FASB ASC 958-605, *Not-for-Profit Entities - Revenue Recognition*, contributions and grants received that are conditioned upon the Organization incurring certain qualifying costs are considered to be conditional promises to give and, therefore, are recognized as revenue as those costs are incurred.

Deferred Revenue

The Organization recognizes conditional contributions received in advance for future program activities as deferred revenue. Once the conditions are met, the Organization recognizes the revenue as income accordingly.

Contributed Nonfinancial Assets

Contributed nonfinancial assets, including property and services, are donated to the Organization by various individuals and organizations. Donated services are recognized by the Organization if the services received (a) create or enhance non-financial assets or (b) required skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated property and services are recorded at fair value on the date of the donation and have been included in revenue, expenses, and property and equipment as applicable. (See Note E)

**TOGETHER FOR GIRLS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE A - ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Income Taxes

The Organization has adopted FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. That standard prescribes a comprehensive model for how an organization should measure, recognize, present, and disclose in its financial statements uncertain tax positions that an organization has taken or expects to take on a tax return.

The Organization operates as a non-profit entity as defined within the Internal Revenue Service (IRS) Code Section 501(c)(3). The tax returns for the years ended December 31, 2021, and after are open to examination by federal, state, and local authorities.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. Certain expenses are allocated between program and supporting services based on estimates made by management. The expenses that are allocated are allocated based on the time and effort expended.

Subsequent Events

Management of the Organization has evaluated subsequent events for disclosure through the date of the independent auditors' report, the date the financial statements were available to be issued.

**NOTE B - CONCENTRATIONS**

Concentration of Credit Risk

The Organization maintains cash deposits in financial institutions. These balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2024, the Organization had cash balances of \$22,235 that exceeded FDIC coverage.

Concentration of Donor Risk

The Organization is primarily supported by contributions from donors. The Organization had certain donors whose contributions individually represented 10% or more of total contribution revenue. For the years ended December 31, 2024 and 2023, four donors accounted for 75.7% and two donors accounted for 68.6% of total public support and revenue, respectively.

Concentrations of Grants Receivables

As of December 31, 2024 and 2023, two donors accounted for 99.6% and four donors accounted for 97.5% of total grants receivable, respectively.

**TOGETHER FOR GIRLS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE C - EMPLOYEE BENEFIT PLAN**

The Organization has adopted a SIMPLE IRA plan (the Plan) held at American Funds covering all employees upon the date of hire who are reasonably expected to earn at least \$5,000 in the current calendar year. The Organization matches 3% of employee contributions. For the years ended December 31, 2024 and 2023, the Organization matched \$57,240 and \$39,426, respectively, towards the Plan.

The Organization offers Life Insurance and Accidental Death and Dismemberment through Reliance Standard SmartChoice to employees thirty days after full-time employment at 100% premium paid by the Organization. The Organization also offers to employees Short-Term Disability Insurance and Long-Term Disability Insurance through Reliance Standard SmartChoice and Dental Insurance and Vision Insurance through CareFirst to employees thirty days after full-time employment. Employees are offered a Gold Level health insurance plan through DC Healthlink. The premium for employees is paid at 100% by the Organization. Employees may pay the additional costs to add partners and dependents to their health plan. As of December 31, 2024 and 2023, the Organization contributed \$247,283 and \$112,066, respectively, towards employee insurance.

**NOTE D - AVAILABILITY AND LIQUIDITY**

The following represents the Organization's financial assets at December 31, 2024 and 2023:

Financial assets at year end:	2024	2023
Cash	\$ 3,444,742	\$ 2,665,015
Grants receivable	332,954	356,267
Total financial assets	3,777,696	3,021,282
Less amounts not available to be used within one year	-	-
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,777,696</u>	<u>\$ 3,021,282</u>

The Organization receives significant contributions restricted by donors, and considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: Operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. As part of the Organization's liquidity management plan, cash in excess of operating needs for 45 to 60 days are invested in money market, bonds, and/or certificates of deposit – diversifying institutions and maturity dates to ensure meeting cash flow needs and maximizing FDIC coverage.

**TOGETHER FOR GIRLS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**

**NOTE E - CONTRIBUTED NONFINANCIAL ASSETS**

The Organization receives various forms of contributed nonfinancial assets including donated services. Contributed nonfinancial assets are valued based upon estimates of market rates of services provided. Contributed nonfinancial assets are used to support program expenses. Contributed nonfinancial assets that have been recognized and reported as contributions of non-financial assets in the financial statements consisted of the following at December 31:

	<u>2024</u>	<u>2023</u>
Donated Services		
Consulting Services	<u>\$ 549,650</u>	<u>\$ 8,000</u>

**NOTE F - RELATED PARTY TRANSACTIONS**

During the years ended December 31, 2024 and 2023, the Board Chair of the Organization donated \$200,000 and \$100,000, respectively, to assist the Organization. \$100,000 of the contribution during the year ended December 31, 2024 is recorded as support without donor restrictions and \$100,000 is recorded as support with donor restrictions on the statements of activities and changes in net assets. All of the contribution during the year ended December 31, 2023 is recorded as support without donor restrictions on the statements of activities and changes in net assets.

The previous Executive Director of the Organization, who retired in August 2016, continues to serve as a paid member and consultant on an as-needed basis, providing technical expertise and consultation as well as coaching to the current Executive Director and CEO. She also became a board member in 2017. During the years ended December 31, 2024 and 2023, the previous Executive Director was paid \$0 and \$13,250, respectively, for her consultant work at an hourly rate commensurate with other consultants with similar levels of experience and skills. All board member are aware of this relationship and the Board Chair signed her initial consultant contract in 2016.

During the years ended December 31, 2024 and 2023, a board member was paid \$15,950 and \$58,363, respectively, for consulting services to the Organization.