

# **End Violence Against Women International (EVAWI)**

Financial Statements and  
Independent Auditors' Report

December 31, 2022 and 2021



**DINGUS | ZARECOR & ASSOCIATES** PLLC  
Certified Public Accountants

**End Violence Against Women International (EVAWI)**  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
End Violence Against Women International (EVAWI)

### **Opinion**

We have audited the accompanying financial statements of End Violence Against Women International (EVAWI) (the Organization) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities 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 December 31, 2022 and 2021, and the changes in its 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 (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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Emphasis of Matter**

As discussed in Note 1 to the financial statements, in 2022 the Organization adopted new accounting guidance, Financial Accounting Standards Board Accounting Standards Update No. 2016-02, *Leases* (Topic 842). Our opinion is not modified with respect to this matter.

### **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 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, including omissions, 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.

*Dingus, Zarecor & Associates PLLC*

Spokane Valley, Washington

April 27, 2023

**End Violence Against Women International (EVAWI)**  
**Statements of Financial Position**  
**December 31, 2022 and 2021**

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
<i>Current assets</i>		
Cash and cash equivalents	\$ 915,176	\$ 600,209
Investments	1,340,429	1,547,422
Grants receivable	8,127	34,954
Other receivables	5,650	3,810
Prepaid expenses	103,772	74,920
<b>Total current assets</b>	<b>\$ 2,373,154</b>	<b>\$ 2,261,315</b>
<b>LIABILITIES AND NET ASSETS</b>		
<i>Current liabilities</i>		
Accounts payable	\$ 21,236	\$ 24,032
Accrued payroll and leave	69,555	41,600
Deferred conference and program revenue	499,184	356,351
Total current liabilities	589,975	421,983
<i>Cancellation fee payable</i>	38,056	-
Total liabilities	628,031	421,983
<i>Net assets</i>		
Without donor restrictions	1,714,910	1,828,394
With donor restrictions	30,213	10,938
Total net assets	1,745,123	1,839,332
<b>Total liabilities and net assets</b>	<b>\$ 2,373,154</b>	<b>\$ 2,261,315</b>

*See accompanying notes to financial statements.*

**End Violence Against Women International (EVAWI)**  
**Statements of Activities**  
**Years Ended December 31, 2022 and 2021**

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<i>Revenues, gains, and other support</i>						
Government grants	\$ 94,844	\$ -	\$ 94,844	\$ 412,853	\$ -	\$ 412,853
Conference fees	1,226,776	-	1,226,776	1,117,571	-	1,117,571
Training fees	197,888	-	197,888	41,362	-	41,362
Other revenue	11,659	-	11,659	4,163	-	4,163
Investment return, net	(206,934)	-	(206,934)	57,123	-	57,123
Paycheck Protection Program grant	-	-	-	49,602	-	49,602
Donations	88,203	58,411	146,614	73,153	58,086	131,239
Net assets released from restrictions for expenses	39,136	(39,136)	-	65,729	(65,729)	-
Total revenues, gains, and other support	1,451,572	19,275	1,470,847	1,821,556	(7,643)	1,813,913
<i>Expenses</i>						
Program services	1,296,937	-	1,296,937	972,910	-	972,910
Management and general	155,469	-	155,469	178,568	-	178,568
Fundraising	112,650	-	112,650	66,926	-	66,926
Total expenses	1,565,056	-	1,565,056	1,218,404	-	1,218,404
Change in net assets	(113,484)	19,275	(94,209)	603,152	(7,643)	595,509
Net assets, beginning of year	1,828,394	10,938	1,839,332	1,225,242	18,581	1,243,823
<b>Net assets, end of year</b>	<b>\$ 1,714,910</b>	<b>\$ 30,213</b>	<b>\$ 1,745,123</b>	<b>\$ 1,828,394</b>	<b>\$ 10,938</b>	<b>\$ 1,839,332</b>

*See accompanying notes to financial statements.*

**End Violence Against Women International (EVAWI)**  
**Statements of Cash Flows**  
**Years Ended December 31, 2022 and 2021**

	2022	2021
<b><i>Change in Cash and Cash Equivalents</i></b>		
<i>Cash flows from operating activities</i>		
Cash received from grants	\$ 121,671	\$ 557,995
Cash received from conference and training fees	1,568,386	1,219,505
Cash received from donations and fundraising	155,544	135,069
Cash received from Paycheck Protection Program grant	-	49,602
Cash paid for employee salaries and benefits	(774,002)	(751,339)
Cash paid to suppliers and others	(756,691)	(481,120)
Investment income received	67,678	33,452
<b>Net cash from operating activities</b>	<b>382,586</b>	<b>763,164</b>
<i>Cash flows from investing activities</i>		
Proceeds from sale of investments	423,685	-
Purchase of investments	(491,304)	(533,430)
<b>Net cash from investing activities</b>	<b>(67,619)</b>	<b>(533,430)</b>
Net change in cash and cash equivalents	314,967	229,734
Cash and cash equivalents, beginning of year	600,209	370,475
<b>Cash and cash equivalents, end of year</b>	<b>\$ 915,176</b>	<b>\$ 600,209</b>
<b><i>Reconciliation of Change in Net Assets to Net Cash and Cash Equivalents From Operating Activities</i></b>		
Change in net assets	\$ (94,209)	\$ 595,509
<i>Adjustments to reconcile change in net assets to net cash from operating activities</i>		
(Gain) loss on investment	274,612	(23,671)
Change in:		
Grants receivable	26,827	145,142
Other receivables	(1,840)	(1,416)
Prepaid expenses	(28,852)	19,013
Accounts payable	(2,796)	(38,206)
Accrued payroll and leave	27,955	5,138
Deferred conference and program revenue	142,833	61,655
Cancellation fee payable	38,056	-
<b>Net cash from operating activities</b>	<b>\$ 382,586</b>	<b>\$ 763,164</b>

See accompanying notes to financial statements.

**End Violence Against Women International (EVAWI)  
Notes to Financial Statements  
Years Ended December 31, 2022 and 2021**

**1. Organization and Summary of Significant Accounting Policies:**

**a. Organization**

End Violence Against Women International's (EVAWI) (the Organization) primary operations are to provide education, training, technical assistance, and expert consultation to those who respond to gender-based violence. The Organization promotes victim-centered, multi-disciplinary collaboration, which strengthens the response of the criminal justice system, other professional allies, and the general public, making communities safer.

The Organization is primarily supported through educational program fees, grants, and donations.

**b. Summary of Significant Accounting Policies**

***Basis of presentation*** – The financial statements of the Organization have been presented on the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions.

***Use of estimates*** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

***Cash and cash equivalents*** – For purposes of the statements of cash flows, the Organization considers all highly liquid investments with original maturity dates of three months or less to be cash equivalents.

***Investments*** – Investments are stated at fair value as determined by quoted market prices. Market risk could occur and is dependent on the future changes in market prices of the various investments held. Investment income consists of interest and dividend income earned, investment fees, and gains or losses on those investments.

***Fair value measurements*** – Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the “exit price”) in an orderly transaction between market participants at the measurement date.

The Organization classified its investments based upon an established fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).



**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**1. Organization and Summary of Significant Accounting Policies (continued):**

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

*Fair value measurements (continued)* – The three levels of the fair value hierarchy are as follows:

- **Level 1** – Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities
- **Level 2** – Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly
- **Level 3** – Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable

All the Organization's investments were Level 1 investments as of December 31, 2022 and 2021.

*Grants and other receivables* – Grants and other receivables for revenue from services to clients are recorded net of uncollectible accounts based on experience and any unusual circumstances that may affect the ability of funding organizations to meet their obligations. Grants and other receivables were evaluated based on the above criteria and believed to be fully collectible. Therefore, no allowance for uncollectible grants and other receivables is considered necessary.

*Prepaid expenses* – Prepaid expenses are expenses paid during the year relating to expenses incurred in future periods. Prepaid expenses are amortized over the expected benefit period of the related expense.

*Property and equipment* – The Organization's policy is to capitalize property and equipment when its acquisition cost or fair value at the date of purchase or donation is greater than \$5,000. All capital assets are depreciated using the straight-line method of depreciation. The Organization had no property and equipment as of December 31, 2022 and 2021.

*Compensated absences* – The Organization's employees earn paid time off at varying rates depending on their position and years of service. Unused paid time off is accumulated and paid to the employee when the employee terminates employment with the Organization if the employee has completed their probationary period up to two times their annual accrual. The current liability for compensated absences as of December 31, 2022 and 2021, was approximately \$70,000 and \$40,000, respectively.

*Cancellation fee payable* – Cancellation fees are recognized as expense when the contract is canceled. The Organization also gets a rebate on each room sold per night that would otherwise have been occupied by attendees at the 2024 conference. The amount, if any, of rebates that may be credited by the venue cannot be determined at this time.

*Net assets with donor restrictions and net assets without donor restrictions* – Net assets with donor restrictions are those whose use by the Organization has been restricted by donors to a specific time period or purpose. Donor restricted contributions received during the reporting year for which the restrictions have been met during the same year are reported as net assets without donor restrictions.

**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**1. Organization and Summary of Significant Accounting Policies (continued):**

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

**Revenue recognition** – Conference fees are recognized as revenue when the program is conducted.

**Grant revenue** – The Organization receives its grant revenue from the United States Department of Justice, Office on Violence Against Women. Revenue from its awards is recognized on a monthly basis. Revenue is recognized when earned.

Grant awards from governmental entities are subject to audits. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. The amount, if any, of expenditures that may be disallowed by grantors cannot be determined at this time. However, the Organization expects any such amounts to be immaterial.

**Contributions** – Contributions received are recorded as net assets with donor restrictions or without donor restrictions, depending on the existence or nature of any donor or time restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

**Contributed services** – Contributed services are recognized only if the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Many individuals volunteer their time and perform a variety of tasks that assist the Organization with various programs. The services do not meet the criteria for recognition as a contribution and are not reflected in the financial statements. The fair value of contributed professional services is reported as donation revenue and expense in the period in which the services are performed.

The Organization generally pays for services requiring specific expertise. However, the Board of Directors volunteers their time and performs a variety of tasks that assist the Organization with operations and administration.

**Credit risk** – The Organization maintains its cash balance with a local bank. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At various times during the year and at year end, the Organization did have deposits in excess of FDIC coverage. The Organization has not experienced any losses in cash balances and management does not believe it is exposed to any significant credit risk.

The Organization grants credit without collateral to its customers and governmental agencies. Receivables from the United States Department of Justice, Office on Violence Against Women is accounted for in grants receivable.

**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**1. Organization and Summary of Significant Accounting Policies (continued):**

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

**Functional expense allocation** – The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These expenses that are allocated include employee benefits, supplies, utilities, rent, and other expenses, which are allocated on the basis of staff time.

**Income tax status** – The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Code as other than a private foundation. The Organization evaluates uncertain tax positions whereby the effect of the uncertainty would be recorded if the outcome was considered probable and reasonably estimable. As of December 31, 2022 and 2021, the Organization had no uncertain tax positions requiring accrual.

**Change in accounting principle** – The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases* (Topic 842), which supersedes existing guidance for accounting for leases under Topic 840, *Leases*. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical Expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-11, *Leases* (Topic 842): *Targeted Improvements*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; and ASU 2019-01, *Leases* (Topic 842): *Codification Improvements*. The most significant change in the new leasing guidance is the requirement to recognize right-to-use (ROU) assets and lease liabilities for operating leases on the statement of financial position.

The Organization implemented FASB Topic 842, *Leases*, during 2022. The standard did not have any significant impact on the Organization's lease recognition.

**Subsequent events** – The Organization has evaluated subsequent events through April 27, 2023, the date on which the financial statements were available to be issued.

**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**2. Liquidity and Availability of Financial Assets:**

The following reflects the Organization's financial assets, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year.

	2022	2021
<i>Financial assets, at year end</i>		
Cash and cash equivalents	\$ 915,176	\$ 600,209
Investments	1,340,429	1,547,422
Grants receivable	8,127	34,954
Other receivables	5,650	3,810
Less those unavailable for general expenditures within one year, due to:		
Donor-imposed restrictions:		
Restricted by donor with time or purposes	(30,213)	(10,938)
<b>Financial assets available to meet cash needs for general expenditures within one year</b>	<b>\$ 2,239,169</b>	<b>\$ 2,175,457</b>

Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As a part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments. As more fully described in Note 4, the Organization also has a committed line of credit in the amount of \$150,000, which it could draw upon in the event of an unanticipated liquidity need.

**3. Investments:**

Investments reported by the Organization were comprised as follows:

	2022	2021
Cash and cash investment	\$ 55,018	\$ 40,347
Mutual funds, fixed income	1,016,154	1,507,075
Exchange Traded and closed-end funds	269,257	-
<b>Total investments</b>	<b>\$ 1,340,429</b>	<b>\$ 1,547,422</b>

**4. Line of Credit:**

The Organization had one line of credit with Wells Fargo at both December 31, 2022 and 2021. The open line of credit totaled \$150,000 and draws on this line of credit were approximately \$5,300 and \$8,200 (included in accounts payable) at December 31, 2022 and 2021, respectively.

**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**5. Paycheck Protection Program Note Payable:**

In February 2021, the Organization was granted a second loan from Wells Fargo in the aggregate amount of \$49,602, as a second draw loan pursuant to the Paycheck Protection Program (PPP) under Division A, Title I of the CARES Act, which was enacted March 27, 2020. The second draw PPP loan, which was in the form of a note dated February 4, 2021, originally matured on February 4, 2026, and bore interest at a rate of 1 percent per annum. In November 2021, the Organization received notification from the lender that the loan had been fully forgiven.

The Organization recognized \$-0- and \$49,602 of grant revenue during the years ended December 31, 2022 and 2021, respectively, based on qualifying expenses incurred since the date the PPP loan funds were received. This revenue is included on the statements of activities.

**6. Net Assets with Donor Restrictions:**

Net assets with donor restrictions at December 31, 2022 and 2021, consist of scholarships and grants of approximately \$30,000 and \$11,000, respectively.

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

**7. Conditional Grants and Contracts:**

At December 31, 2022 and 2021, the Organization had remaining available award balances on federal and private conditional grants and contracts for sponsored projects of approximately \$283,000 and \$73,000, respectively. These award balances are not recognized as assets and will be recognized as revenue as the projects progress and conditions are met, generally as expenses are incurred.

The Organization has awarded conditional grants to subrecipients related to performance of these sponsored projects, which have outstanding commitments of up to \$45,000 starting in 2023.

**8. Retirement Plan:**

The Organization offers its employees the option of participating in a 401(k) Plan (the Plan). The Plan, available to all employees who meet the eligibility requirements, permits them to defer a portion of their salary until future years.

Participation in the Plan is voluntary. Each qualified employee becomes vested in the fund after six months of employment. The Organization may contribute to the Plan with matching contributions up to 4 percent of the employee's salary. During the years ended December 31, 2022 and 2021, the Organization contributed approximately \$26,000 and \$27,000, respectively, to the Plan on behalf of its employees.

All amounts of compensation deferred and matching contributions under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are held in trust for the exclusive benefit of employee plan participants. Consistent with this, the Organization has no rights to these assets and, therefore, plan assets and liabilities are not reported on the Organization's financial statements.

**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**9. Functional Expenses:**

The Organization provides various programs and other activities to clients across the nation. Accordingly, certain costs have been allocated among the programs and supporting services benefited as follows:

<b>2022</b>					
	<b>Program</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total Expenses</b>	
Salaries and wages	\$ 454,646	\$ 103,123	\$ 79,965	\$ 637,734	
Employee benefits	119,496	25,207	19,520	164,223	
Conference	562,280	-	-	562,280	
Purchased services	62,537	17,063	2,521	82,121	
Travel	8,020	386	1,510	9,916	
Supplies	4,766	1,606	401	6,773	
Rent	4,132	857	861	5,850	
Utilities	4,800	1,072	705	6,577	
Insurance	1,105	1,397	139	2,641	
Other	75,155	4,758	7,028	86,941	
<b>Total expenses</b>	<b>\$ 1,296,937</b>	<b>\$ 155,469</b>	<b>\$ 112,650</b>	<b>\$ 1,565,056</b>	
<b>2021</b>					
	<b>Program</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total Expenses</b>	
Salaries and wages	\$ 432,498	\$ 114,266	\$ 45,323	\$ 592,087	
Employee benefits	115,471	37,220	11,699	164,390	
Conference	118,173	-	-	118,173	
Subrecipient distributions	130,844	-	-	130,844	
Purchased services	103,128	17,001	2,789	122,918	
Travel	4,705	-	-	4,705	
Supplies	4,877	1,444	258	6,579	
Rent	9,412	2,365	1,518	13,295	
Utilities	6,494	1,220	704	8,418	
Insurance	1,390	1,419	112	2,921	
Other	45,918	3,633	4,523	54,074	
<b>Total expenses</b>	<b>\$ 972,910</b>	<b>\$ 178,568</b>	<b>\$ 66,926</b>	<b>\$ 1,218,404</b>	

**End Violence Against Women International (EVAWI)**  
**Notes to Financial Statements (Continued)**  
**Years Ended December 31, 2022 and 2021**

**10. Related-party Transactions:**

The Organization leases space from Jacque Bassett, an employee of the Organization. The term of the lease is month-to-month as needed. Rent expenses incurred for the years ended December 31, 2022 and 2021, were \$1,200 and \$-0-, respectively.

The Organization also utilizes TheLibzter.com Website Design & Development for website design services for the Organization. TheLibzter.com is a sole proprietorship owned by a family member of the Finance Manager. The expenses incurred for the years ended December 31, 2022 and 2021, were approximately \$7,500 and \$6,400, respectively.