Reviewed financial statements — **sample for the year ended 30 June 2025**

Ashgrove Haven · EIN 00-0000011

What this document is

A sample in the shape of reviewed financial statements. No accounting firm is named, because printing a firm's name on a fabricated report would put words in a real business's mouth. The organization and every figure are invented. Nothing in it identifies any person served.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT (SAMPLE WORDING)

We have reviewed the accompanying statements of financial position of Ashgrove Haven as of 30 June 2025 and 2024, and the related statements of activities for the years then ended. A review is substantially less in scope than an audit. Based on our review, we are not aware of any material modifications that should be made to these statements for them to be in accordance with accounting principles generally accepted in the United States.

STATEMENT OF FINANCIAL POSITION · 30 JUNE 2025

	2025	2024
Cash and reserves	$318,400	$287,100
Grants receivable (state and federal, billed quarterly)	$121,600	$112,300
Store inventory, at cost	$14,200	$13,600
Furniture, vehicles and equipment, net of depreciation	$46,800	$51,900
Total assets	**$501,000**	**$464,900**
Accounts payable and accrued payroll	$61,000	$58,900
Deferred grant revenue	$28,000	$30,000
Net assets without donor restrictions	$316,000	$288,000
Net assets with donor restrictions (unspent grant balances and the housing fund)	$96,000	$88,000
Total net assets	**$412,000**	**$376,000**

Statement of activities · **sample for the year ended 30 June 2025**

Ashgrove Haven

	2025	2024
Oregon DOJ victim-services grants (ODSVS, VOCA)	$486,000	$468,000
Federal FVPSA, through the state	$142,000	$136,000
County and city contracts	$118,000	$112,000
Foundation grants	$168,000	$154,000
Individual gifts	$214,000	$201,000
Thrift store, net sales	$232,000	$219,000
Events	$38,000	$36,000
Other	$14,000	$12,000
Total revenue	**$1,412,000**	**$1,338,000**
The shelter	$498,000	$472,000
Helpline and advocacy	$312,000	$296,000
Legal advocacy	$96,000	$91,000
The children’s program	$84,000	$80,000
Housing assistance paid to landlords	$118,000	$110,000
The thrift store	$122,000	$116,000
Administration	$104,000	$99,000
Fundraising	$42,000	$40,000
Total expenses	**$1,376,000**	**$1,304,000**
Change in net assets	**$36,000**	**$34,000**

NOTE 2 · RESTRICTED AND UNRESTRICTED NET ASSETS

Grant money can be spent only on what it was given for: the state victim-services grants pay advocate positions and shelter nights and are reported quarterly; the unspent balance at year end ($96,000 with the housing fund) is held with donor restrictions. Individual gifts and store income carry no restrictions and pay for whatever is needed in the month.

NOTE 4 · THE THRIFT STORE

Store sales are reported net of the cost of donated goods, which is nil; the store’s rent, staff and utilities are shown as its own expense line.

NOTE 6 · INFORMATION ABOUT PEOPLE SERVED

No information about any person served appears in these statements or their workpapers; counts used in the review are aggregates from the shelter log and the helpline log, which keep no names.