Ezer Mizion

FINANCIAL STATEMENTS

DECEMBER 31, 2025

Roth&Co

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Ezer Mizion
Brooklyn, New York

Opinion

We have audited the accompanying financial statements of Ezer Mizion (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and change in net assets, functional expenses, and cash flows for the year 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 Ezer Mizion as of December 31, 2025, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ezer Mizion 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.

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

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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 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 Ezer Mizion'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 Ezer Mizion'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.



Roth & Company LLP
Brooklyn, New York
November 9, 2026

Ezer Mizion
Statement of Financial Position
December 31, 2025

ASSETS		
CURRENT ASSETS		
Cash	$ 911,334	
Contributions receivable	333,056	
TOTAL CURRENT ASSETS		$ 1,244,390
FIXED ASSETS		
Leasehold improvements	48,566	
Furniture and equipment	7,165	
Fixed assets at cost	55,731	
Accumulated depreciation	(52,280)	
NET FIXED ASSETS		3,451
OTHER ASSETS		
Cash value of life insurance	24,759	
Operating right-of-use asset	143,426	
TOTAL OTHER ASSETS		168,185
TOTAL ASSETS		$ 1,416,026
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 125,116	
Lease liability, short-term	59,869	
TOTAL CURRENT LIABILITIES		$ 184,985
LONG-TERM LIABILITY		
Lease liability, long-term		97,638
TOTAL LIABILITIES		282,623
NET ASSETS		
Net assets with donor restrictions	250,000	
Net assets without donor restrictions	883,403	
TOTAL NET ASSETS		1,133,403
TOTAL LIABILITIES AND NET ASSETS		$ 1,416,026

Ezer Mizion
Statement of Activities and Change in Net Assets
For the Year Ended December 31, 2025

	Without Donor Restrictions		With Donor Restrictions	Total
REVENUES				
Contributions		$ 2,502,663	$ -	$ 2,502,663
Special events	$ 4,125,123			
Direct costs of special events	(1,307,342)			
Net income from special events		2,817,781	-	2,817,781
Net assets released from restriction		260,000	(260,000)	-
TOTAL REVENUES		5,580,444	(260,000)	5,320,444
OPERATING EXPENSES				
Program		3,567,232	-	3,567,232
General and administrative		863,905	-	863,905
Fundraising		828,694	-	828,694
TOTAL OPERATING EXPENSES		5,259,831	-	5,259,831
CHANGE IN NET ASSETS		320,613	(260,000)	60,613
NET ASSETS - BEGINNING		562,790	510,000	1,072,790
NET ASSETS - ENDING		$ 883,403	$ 250,000	$ 1,133,403

Ezer Mizion
Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program	Administrative	Fundraising	Direct Costs of Special Events	Total
Grants	$ 3,235,300	$ -	$ -	$ -	$ 3,235,300
Salaries and wages	174,807	435,757	84,225	-	694,789
Payroll taxes	13,373	33,334	6,443	-	53,150
Advertising and promotions	-	-	248,326	-	248,326
Bank and credit card fees	-	93,767	-	-	93,767
Depreciation	995	2,480	479	-	3,954
Health awareness, seminars, and meetings	44,657	-	-	-	44,657
Office	23,265	145,383	67,799	-	236,447
Professional fees	-	35,399	260,074	-	295,473
Rent	15,983	39,842	7,701	-	63,526
Telephone and utilities	4,574	11,400	2,204	-	18,178
Travel	54,278	66,543	11,423	-	132,244
Venue, décor, gifts, and entertainment	-	-	140,020	1,307,342	1,447,362
Total program and supporting services expenses	3,567,232	863,905	828,694	1,307,342	6,567,173
Direct costs of special events	-	-	-	(1,307,342)	(1,307,342)
TOTAL EXPENSES	$ 3,567,232	$ 863,905	$ 828,694	$ -	$ 5,259,831

Ezer Mizion
Statement of Cash Flows
For the Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets		$ 60,613
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	$ 3,954	
Change in carrying amount of right-of-use asset and lease liability	(472)	
Changes in operating assets and liabilities		
Contributions receivable	183,991	
Accounts payable	10,637	
Total adjustments		198,110
NET CASH PROVIDED BY OPERATING ACTIVITIES		258,723
CASH AT BEGINNING OF YEAR		652,611
CASH AT END OF YEAR		$ 911,334

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization
Ezer Mizion ("the organization") is a non-profit entity formed in New York in 1988. The organization provides financial support to organizations providing assistance to individuals and their families facing health challenges such as cancer and to the elderly, handicapped, and children with special needs so as to empower and assist such individuals in maintaining independence, restoring function, preserving dignity and improving quality of life. Said services, programs and activities shall include, promoting access to and facilitating stem cell testing of individuals for inclusion on the international World Marrow Donor Association registry; medical referrals; support and rehabilitation services; food distribution; ambulance and volunteer car transport; and the free loan of medical, pediatric development, augmentative communication and rehabilitation equipment. Operations are funded by contributions and special events.

Income Tax Status
The organization is exempt from income tax under section 501(c)(3) of the Internal Revenue Code.

Basis of Accounting
The accompanying financial statements are prepared in accordance with accounting principles generally accepted in the United States of America.

Fixed Assets
Fixed assets valued at more than $1,000 are recorded at cost. Improvements and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of property and equipment are charged to expense as incurred. Management reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable.

If the sum of the expected future discounted cash flows is less than the carrying amount of the assets, the organization recognizes an impairment loss. No impairment losses were recognized for the year ended December 31, 2025.

Amortization of leasehold improvements is provided by the straight-line method over the shorter of the term of the related lease or the estimated useful lives of the assets. Depreciation is computed using straight line depreciation over the estimated useful lives of the assets.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions
Unconditional contributions, including promises to give cash or other assets, are recognized at the amount management expects to collect, or the market value, as applicable, when the contribution is received. Contributions are reported as restricted if they are received with donor stipulations that limit the use of the donated assets. Management evaluates contributions receivable for collectability based on known donor circumstances and historical collection experience. As of December 31, 2025, no allowance was considered necessary. Uncollectible amounts are written off when confirmed uncollectible.

Contributions receivable over more than one year are recognized at the present value of expected future cash flows. As the contribution is collected, the resultant decrease in the discount is reported as contribution income.

Conditional contributions are promises to give that contain a barrier (condition) the organization must overcome or fulfill, to be entitled to the funds. In addition, the donor retains a right to recoup the funds if the conditions are not met. Conditional contributions are not recognized until the conditions have been substantially met.

Advertising and Promotions
The organization uses advertising to raise funds among the audiences it serves. Advertising costs are expensed as incurred.

Functional Presentation of Expenses
The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, which are allocated on the basis of estimated time spent on each function, as well as payroll taxes, depreciation, office, rent, supplies, telephone and utilities, and travel which are allocated based on the percentage of salaries allocated to each function.

Use of Estimates
The preparation of financial statements in conformity with the accrual basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies, if any, at the date of the financial statements, and revenue and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Classes of Net Assets
The organization reports information regarding its financial position and activities in two classes of net assets:

- Net assets without donor restrictions – net assets that are not subject to any donor-imposed stipulations.
- Net assets with donor restrictions – net assets subject to donor-imposed restrictions on their use. These restrictions may be met by actions of the organization or by the passage of time, or the donor-imposed or other legal restrictions may require that the principal be maintained permanently by the organization.

Contributions restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or the purpose of the restriction is accomplished) in the reporting period in which the revenue is recognized. The organization does not recognize an implied restriction on donations of long-lived assets. Rather, such donations are recorded without donor restrictions. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction.

Leases
For any new or modified rental agreement, the organization determines at the inception of the contract whether a contract is or contains a lease. The organization records right-of-use assets and lease liabilities for its operating leases, which are initially recognized based on the discounted future lease payments over the term of the lease. As the rate implicit in the organization's leases is not easily determinable, the risk-free rate is used in calculating the present value of the sum of the lease payments.

The lease term is defined as the non-cancelable period of the lease plus any options to extend or terminate the lease when it is reasonably certain that the organization will exercise the option. The organization elected to not recognize right-of-use assets and lease liabilities for its short-term leases, which are defined as leases with an initial term of 12 months or less.

NOTE 2 CONTRIBUTIONS RECEIVABLE

As of December 31, 2025, contributions receivable had a balance of $333,056, due no later than one year.

NOTE 3 NATURE OF RESTRICTED ASSETS

Net assets with donor restrictions consist of net assets whose use has been restricted by donors to a specific time period.

NOTE 4 LEASES

The organization has an obligation as a lessee for office space under a long-term non-cancelable operating agreement. This lease does not contain renewal or early termination options.

The organization's weighted-average remaining lease term relating to its operating lease is 2.5 years, with a weighted-average discount rate of 2%. The lease cost for the year ended December 31, 2025 was $63,526.

The following table presents information about the amount, timing and uncertainty of cash flows arising from the organization's operating lease as of December 31, 2025:

Year	Amount
2026	$ 62,376
2027	65,496
2028	33,546
Total undiscounted cash flows	161,418
Present value discount	(3,911)
Total lease liabilities	$ 157,507

NOTE 5 LIQUIDITY AND AVAILABILITY

The organization's discretionary grants to others represent approximately 49% of expenditures. Liquidity is managed by disbursing grants as funds are available.

As of December 31, 2025, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

Cash	$ 911,334
Contributions receivable	333,056
Total	$ 1,244,390

NOTE 6 CONCENTRATIONS OF CREDIT RISK

Cash

At times, the organization maintains cash balances in excess of the Federal Deposit Insurance Corporation's insured limits. The organization has not experienced any losses in such accounts and does not believe it is exposed to any significant risk of loss on cash.

NOTE 6 CONCENTRATIONS OF CREDIT RISK (continued)

Contributions Receivable
One donor's contribution receivable balance accounted for approximately 24% of the organization's assets as of December 31, 2025.

Contribution Revenue
Two donors provided 29% of the organization's contribution income for the year ended December 31, 2025.

NOTE 7 SUBSEQUENT EVENTS

The organization has evaluated subsequent events through November 9, 2026, the date these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.