

**SHARE: SELF-HELP FOR WOMEN WITH  
BREAST OR OVARIAN CANCER, INC.**

FINANCIAL STATEMENTS

March 31, 2025 and 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Share: Self Help for Women with Breast or Ovarian Cancer, Inc.  
New York, New York

### Opinion

We have audited the accompanying financial statements of Share: Self Help for Women with Breast or Ovarian Cancer, Inc. (a nonprofit organization), which comprise the statements of financial position as of March 31, 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 Share: Self Help for Women with Breast or Ovarian Cancer, Inc. as of March 31, 2025 and 2024, 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. 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 Share: Self Help for Women with Breast or Ovarian Cancer, 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.

### 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 Share: Self Help for Women with Breast or Ovarian Cancer, Inc.'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 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 Share: Self Help for Women with Breast or Ovarian Cancer, 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 Share: Self Help for Women with Breast or Ovarian Cancer, 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.



Wegner CPAs, LLP  
New York, New York  
January 9, 2026

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
 March 31, 2025 and 2024

	2025	2024
<b>ASSETS</b>		
Cash	\$ 195,147	\$ 308,551
Promises to give, net	426,690	484,099
Grants receivable	81,904	155,000
Investments	551,325	908,282
Prepaid expenses	-	48,430
Property and equipment, net	41,834	110,205
Operating lease right-of-use asset	28,080	193,700
Security deposit	32,222	32,222
<b>Total assets</b>	<b>\$ 1,357,202</b>	<b>\$ 2,240,489</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 86,396	\$ 204,234
Accrued expenses	3,131	-
Payroll liabilities	24,438	15,145
Other current liabilities	65,805	89,713
Refundable advances	70,000	-
Operating lease liability	28,798	198,070
<b>Total liabilities</b>	<b>278,568</b>	<b>507,162</b>
<b>NET ASSETS</b>		
Without donor restrictions	618,294	1,060,443
With donor restrictions	460,340	672,884
<b>Total net assets</b>	<b>1,078,634</b>	<b>1,733,327</b>
<b>Total liabilities and net assets</b>	<b>\$ 1,357,202</b>	<b>\$ 2,240,489</b>

See accompanying notes.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**STATEMENT OF ACTIVITIES**  
Year Ended March 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
Contributions	\$ 1,936,705	\$ 247,395	\$ 2,184,100
Government grants	545,314	-	545,314
Fundraising events	753,411	-	753,411
Less: costs of direct benefits to donors	(207,236)	-	(207,236)
Program events	577,500	-	577,500
Investment return, net	43,043	-	43,043
Other income	159,231	-	159,231
Net assets releases from:			
Purpose restrictions	456,655	(456,655)	-
Time restrictions	3,284	(3,284)	-
<b>Total revenue</b>	<b>4,267,907</b>	<b>(212,544)</b>	<b>4,055,363</b>
<b>EXPENSES</b>			
Patient education & support	1,802,119	-	1,802,119
Outreach program	1,136,021	-	1,136,021
Communications	116,256	-	116,256
Special projects	137,378	-	137,378
Program events	303,652	-	303,652
<b>Total program services</b>	<b>3,495,426</b>	<b>-</b>	<b>3,495,426</b>
Management and general	856,886	-	856,886
Fundraising	357,744	-	357,744
<b>Total expenses</b>	<b>4,710,056</b>	<b>-</b>	<b>4,710,056</b>
<b>Change in net assets</b>	<b>(442,149)</b>	<b>(212,544)</b>	<b>(654,693)</b>
Net assets at beginning of year	1,060,443	672,884	1,733,327
<b>Net assets at end of year</b>	<b>\$ 618,294</b>	<b>\$ 460,340</b>	<b>\$ 1,078,634</b>

See accompanying notes.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**STATEMENT OF ACTIVITIES**  
Year Ended March 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
Contributions	\$ 1,812,284	\$ 552,529	\$ 2,364,813
Government grants	565,711	-	565,711
Fundraising events	644,410	-	644,410
Less: costs of direct benefits to donors	(114,226)	-	(114,226)
Program events	905,000	-	905,000
In-kind contributions	56,320	-	56,320
Investment return, net	89,545	-	89,545
Other income	60,868	-	60,868
Net assets releases from:			
Purpose restrictions	618,333	(618,333)	-
Time restrictions	8,101	(8,101)	-
Total revenue	4,646,346	(73,905)	4,572,441
<b>EXPENSES</b>			
Patient education & support	1,308,751	-	1,308,751
Outreach program	1,000,049	-	1,000,049
Communications	585,432	-	585,432
Special projects	457,269	-	457,269
Program events	849,713	-	849,713
Total program services	4,201,214	-	4,201,214
Management and general	661,609	-	661,609
Fundraising	408,410	-	408,410
Total expenses	5,271,233	-	5,271,233
<b>Change in net assets</b>	(624,887)	(73,905)	(698,792)
Net assets at beginning of year	1,685,330	746,789	2,432,119
<b>Net assets at end of year</b>	<b>\$ 1,060,443</b>	<b>\$ 672,884</b>	<b>\$ 1,733,327</b>

See accompanying notes.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
 Year Ended March 31, 2025

	Patient Education & Support	Outreach Program	Communications	Special Projects	Program Events	Total Program Services	Management and General	Fundraising	Costs of Direct Benefits to Donors	Total Expenses
Personnel	\$ 1,492,465	\$ 955,898	\$ 70,351	\$ 80,074	\$ -	\$ 2,598,788	\$ 331,021	\$ 260,889	\$ -	\$ 3,190,698
Fees and consulting	126,662	16,468	6,141	47,220	164,112	360,603	284,675	36,820	19,913	702,011
Occupancy	63,130	86,747	2,801	5,854	-	158,532	7,185	-	101,995	267,712
Equipment related	1,446	1,991	54	112	-	3,603	160	231	30,993	34,987
Printing and publication	3,305	1,435	20,483	116	2,732	28,071	325	16,369	-	44,765
Office expenses	6,198	11,596	599	354	3,857	22,604	4,924	13,590	-	41,118
Conferences and meetings	17,091	8,699	-	-	103,563	129,353	2,433	3,680	54,335	189,801
Depreciation	39,667	25,396	1,867	2,122	-	69,052	7,989	6,930	-	83,971
Information technology	50,963	27,740	13,960	1,367	29,138	123,168	1,605	19,230	-	144,003
Miscellaneous	1,192	51	-	159	250	1,652	216,569	5	-	218,226
<b>Total expenses</b>	<b>\$ 1,802,119</b>	<b>\$ 1,136,021</b>	<b>\$ 116,256</b>	<b>\$ 137,378</b>	<b>\$ 303,652</b>	<b>\$ 3,495,426</b>	<b>\$ 856,886</b>	<b>\$ 357,744</b>	<b>\$ 207,236</b>	<b>\$ 4,917,292</b>
Less: Special event expenses deducted directly from revenue on the statement of activities	-	-	-	-	-	-	-	-	(207,236)	(207,236)
<b>Total expenses included in the expense section on the statement of activities</b>	<b>\$ 1,802,119</b>	<b>\$ 1,136,021</b>	<b>\$ 116,256</b>	<b>\$ 137,378</b>	<b>\$ 303,652</b>	<b>\$ 3,495,426</b>	<b>\$ 856,886</b>	<b>\$ 357,744</b>	<b>\$ -</b>	<b>\$ 4,710,056</b>

See accompanying notes.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
 Year Ended March 31, 2024

	Patient Education & Support	Outreach Program	Communications	Special Projects	Program Events	Total Program Services	Management and General	Fundraising	Costs of Direct Benefits to Donors	Total Expenses
Personnel	\$ 997,047	\$ 833,340	\$ 382,136	\$ 200,962	\$ 227,039	\$ 2,640,524	\$ 190,262	\$ 245,439	\$ -	\$ 3,076,225
Fees and consulting	109,222	48,188	41,955	195,203	543,600	938,168	362,140	62,169	114,226	1,476,703
Occupancy	94,618	77,601	50,821	19,245	21,586	263,871	34,746	30,370	-	328,987
Equipment related	2,812	2,531	1,165	605	1,855	8,968	7,341	847	-	17,156
Printing and publication	3,652	7,197	86,480	20,968	15,304	133,601	2,419	45,492	-	181,512
Office expenses	13,043	7,186	11,643	11,002	6,926	49,800	31,130	6,119	-	87,049
Conferences and meetings	65,671	5,045	2,537	4,712	28,237	106,202	29,516	12,066	-	147,784
Depreciation	22,686	18,961	8,695	4,572	5,166	60,080	4,055	5,908	-	70,043
<b>Total expenses</b>	<b>\$ 1,308,751</b>	<b>\$ 1,000,049</b>	<b>\$ 585,432</b>	<b>\$ 457,269</b>	<b>\$ 849,713</b>	<b>\$ 4,201,214</b>	<b>\$ 661,609</b>	<b>\$ 408,410</b>	<b>\$ 114,226</b>	<b>\$ 5,385,459</b>
Less: Special event expenses deducted directly from revenue on the statement of activities	-	-	-	-	-	-	-	-	(114,226)	(114,226)
<b>Total expenses included in the expense section on the statement of activities</b>	<b>\$ 1,308,751</b>	<b>\$ 1,000,049</b>	<b>\$ 585,432</b>	<b>\$ 457,269</b>	<b>\$ 849,713</b>	<b>\$ 4,201,214</b>	<b>\$ 661,609</b>	<b>\$ 408,410</b>	<b>\$ -</b>	<b>\$ 5,271,233</b>

See accompanying notes.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**STATEMENTS OF CASH FLOWS**  
Years Ended March 31, 2025 and 2024

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (654,693)	\$ (698,792)
Adjustments to reconcile change in net assets to change in net cash flows from operating activities:		
Depreciation	83,971	70,043
Realized and unrealized gains on investments	(21,154)	(58,575)
Amortization of operating lease right-of-use assets	165,620	160,898
Amortization of discount on long term promises to give	11,155	6,338
(Increase) decrease in assets		
Promises to give	46,254	(276,084)
Grants receivable	73,096	(68,750)
Prepaid expenses	48,430	59,087
Increase (decrease) in liabilities		
Accounts payable	(117,838)	22,389
Payroll liabilities	9,293	5,659
Other current liabilities	(23,908)	(60,378)
Refundable advances	70,000	(145,000)
Operating lease liability	(169,272)	(160,626)
Accrued expenses	3,131	-
Net cash flows from operating activities	(475,915)	(1,143,791)
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Proceeds from sale of investments	-	200,000
Proceeds from investments reinvested	(21,889)	(31,224)
Withdrawals of investments	400,000	-
Purchases of property and equipment	(15,600)	-
Disposals of property and equipment	-	(85,619)
Net cash flows from investment activities	362,511	83,157
<b>Net change in cash</b>	(113,404)	(1,060,634)
Cash at beginning of year	308,551	1,369,185
<b>Cash at end of year</b>	<u>\$ 195,147</u>	<u>\$ 308,551</u>

See accompanying notes.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2025 and 2024

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of Activities**

SHARE: Self-Help for Women with Breast or Ovarian Cancer, Inc. (SHARE), a not-for-profit organization, was founded in 1976 and formally incorporated in the State of New York on December 11, 1978. SHARE is a survivor-led organization based in New York City that provides support, information, and resources to people affected by breast, metastatic breast, ovarian, uterine, and cervical cancer. Its mission is to help women and their families address the emotional and practical issues that arise from a cancer diagnosis and to provide the support these women need to feel less isolated, better informed, and more empowered as health care consumers. SHARE is primarily funded through corporate, foundation and individual contributions as well as special events and government grants.

**Promises to Give**

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date.

**Investments**

SHARE reports investments in equity securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of financial position.

**Leases**

SHARE does not recognize short-term leases in the statements of financial position. For these leases, SHARE recognizes the lease payments in the change in net assets on a straight-line basis over the lease term and variable lease payments in the period in which the obligation for those payments is incurred. SHARE also does not separate nonlease components from lease components for all classes of underlying assets and instead accounts for each separate lease component and the nonlease components associated with that lease component as a single lease component. If the rate implicit in the lease is not readily determinable, SHARE uses a risk-free rate as the discount rate for the lease for all classes of underlying assets.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2025 and 2024

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Property and Equipment**

SHARE capitalizes certain property and equipment with estimated lives of three years or more. Property and equipment are recorded at their original cost or their fair values on the date of purchase or donation. Depreciation is provided on the straight line basis over the estimated useful life of the assets. Maintenance and repairs are charged to expenses when incurred.

**Contributions**

Contributions that are 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 purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor contributions with donor restrictions 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 restrictions.

**Government Grants**

SHARE's programs are funded in part by grants and contracts from government agencies that are conditioned upon SHARE incurring qualifying expenses. Revenue from these grants is generally recognized on a reimbursement basis, that is, when qualifying expenses are incurred by SHARE, both a receivable from the grantor agency and revenue are recorded. Payments received from government agencies prior to SHARE incurring qualifying expenses are reported as refundable advances. Grants, whose conditions and restrictions are met in the same reporting period that the revenue is recognized are reported in increases in net assets without donor restrictions. Costs are allocated to these grants in accordance with established procedures and are subject to audit by the various government agencies. No determination has been made regarding the effect, if any, such audits could have on the financial statements. At March 31, 2025, all grants receivable were due within one year.

**Donated Services**

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or they require specialized skills, are provided by individuals possessing with those skills, and would typically need to be purchased if not provided by donation.

**Expense Allocation**

The financial statements report certain categories of expenses that are attributable to more than one program service or supporting activity. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel, which is allocated on the basis of estimates of time and effort, and occupancy and office expenses, which are allocated based on estimates of usage.

**Reclassification**

Certain prior year balances have been reclassified for consistency with current year presentation.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
 March 31, 2025 and 2024

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Income Tax Status**

Share: Self Help for Women with Breast or Ovarian Cancer, Inc. is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

**Date of Management's Review**

Management has evaluated subsequent events through January 9, 2026, the date which the financial statements were available to be issued.

NOTE 2 – CONCENTRATIONS

SHARE maintains its cash and certificates of deposit balances in one financial institution. The Federal Deposit Insurance Corporation (FDIC) insured bank deposits up to \$250,000 per financial institution. At March 31, 2024, SHARE's uninsured cash balances totaled approximately \$59,000.

NOTE 3 – PROMISES TO GIVE

Unconditional promises to give as of March 31, 2025 and 2024, are as follows:

	2025	2024
Receivable in one year or less	\$ 309,620	\$ 378,184
Receivable in one to five years	72,196	57,757
Receivable in more than five years	72,196	86,635
Less: discount	(27,322)	(38,477)
Promises to give, net	\$ 426,690	\$ 484,099

Promises to give due in more than one year are discounted at 5%.

SHARE has also been made aware of ten additional awards totaling approximately \$1.4 million conditioned on SHARE incurring qualifying expenses. Revenue from the awards will be recognized in the period the conditions are met.

NOTE 4 – DONATED SERVICES

In-kind contributions recognized within the statement of activities for the year ended March 31, 2024, include \$10,420 of video production/event services and \$45,900 of legal services. These services are valued at the fair market value of purchasing similar services. Donated video production/event and translation services were used for program activities and donated legal services were used for management and general activities. None of the in-kind contributions received contained donor restrictions.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
 March 31, 2025 and 2024

**NOTE 5 – PROPERTY AND EQUIPMENT**

Property and equipment at March 31, 2025 and 2024, consist of the following:

	<u>2025</u>	<u>2024</u>
Equipment	\$ 52,237	\$ 36,637
Leasehold improvements	168,038	168,038
Less: accumulated depreciation	<u>(178,441)</u>	<u>(94,470)</u>
Property and equipment, net	<u>\$ 41,834</u>	<u>\$ 110,205</u>

**NOTE 6 – INVESTMENTS**

Investments at March 31, 2025 and 2024, are comprised of the following:

	<u>2025</u>	<u>2024</u>
Cash	\$ 54,336	\$ 116,086
Equities	268,495	367,565
Fixed income	<u>228,494</u>	<u>424,631</u>
Investments	<u>\$ 551,325</u>	<u>\$ 908,282</u>

Fair values of equities are based on the closing prices reported on the active market where the individual stocks and products are traded, which are Level 1 fair value measurements. Fixed income values are determined using a market approach on yields currently available on comparable securities of issuers with similar credit ratings which are Level 2 fair value measurements.

**NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions at March 31, 2025 and 2024, are restricted for the following purposes and periods:

	<u>2025</u>	<u>2024</u>
Clinical trial	\$ 10,000	\$ -
LGBTQ	20,000	-
Ovarian, cervical and breast cancer	125,556	31,875
Patient impact program	87,380	187,500
Website	6,839	-
Novela	93,495	233,155
Chinese language initiative	-	100,000
Future periods	<u>117,070</u>	<u>120,354</u>
Net assets with donor restrictions	<u>\$ 460,340</u>	<u>\$ 672,884</u>

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
 March 31, 2025 and 2024

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**NOTE 8 – LEASE**

SHARE leases office space under an operating lease that expired in 2025.

On May 13, 2025, SHARE entered into an operating lease for office space that expires on September 30, 2028. The lease requires \$5,450 of monthly rent payments with an annual increase of 3% per annum.

Other information related to operating leases is as follows:

Total lease costs for the years ended March 31, 2025 and 2024 consist of \$169,098 of operating lease costs.

Other information related to operating leases for the year ended March 31, 2025, is as follows:

	2025	2024
Cash paid for amounts included in the measurement of lease liabilities	\$ 172,750	\$ 168,827
Weighted-average remaining lease term in years for operating leases	.17 years	1.17 years
Weighted-average discount rate for operating leases	2.87%	2.87%

The maturities of the operating lease liability as of March 31, 2025, are as follows:

2026	\$ 28,901
Imputed interest	(103)
Total operating lease liability	\$ 28,798

**NOTE 9 – PENSION PLAN**

SHARE sponsors a qualified deferred compensation plan under section 401(k) of the Internal Revenue Code. Employees may elect to defer a percentage of their salary subject to Internal Revenue Service limits. SHARE can also provide discretionary employer matching contributions and/or profit-sharing contributions. Participants are automatically 100% vested in amounts they contributed to the plan. Employer contributions to participant accounts vest over six years. A discretionary contribution was not provided during the years ended March 31, 2025 and 2024.

**SHARE: SELF HELP FOR WOMEN WITH BREAST OR OVARIAN CANCER, INC.**  
NOTES TO FINANCIAL STATEMENTS  
March 31, 2025 and 2024

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NOTE 10 – LIQUIDITY AND AVAILABILITY

The following table reflects SHARE's financial assets as of March 31, 2025 and 2024, reduced by amounts not available for general expenditures within one year of the date of the statement of financial position because of contractual or donor-imposed restrictions.

	<u>2025</u>	<u>2024</u>
Cash	\$ 195,147	\$ 308,551
Promises to give, net	426,690	484,099
Grants receivable	81,904	155,000
Investments	<u>551,325</u>	<u>908,282</u>
Total financial assets at year-end	1,255,066	1,855,932
Less those unavailable for general expenditures within one year due to:		
Purpose restrictions	343,270	552,530
Time restrictions	<u>117,070</u>	<u>105,915</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 794,726</u>	<u>\$ 1,197,487</u>

As part of SHARE'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.