

A PARTNERSHIP FOR CHANGE, INC.

Financial Statements

June 30, 2025 and 2024

A PARTNERSHIP FOR CHANGE, INC.

TABLE OF CONTENTS

For the Years Ended June 30, 2025 and 2024

	<u>Page</u>
Independent Auditors' Report on Financial Statements and Supplementary Information and Other Reporting Required by <i>Government Auditing Standards</i>	1-2
Financial Statements	3-11
Supplementary Information: Schedule of Expenditures of Federal Awards and Footnotes	12-13
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	14-15

STEVEN T. CIRILLO, CPA, LLC

ACCOUNTING / TAX / CONSULTING SERVICES

WWW.STEVENCIRILLOCPA.COM

STURBRIDGE COMMONS
345 KINDERKAMACK ROAD
WESTWOOD, NJ 07675

TELEPHONE (201) 666-4477
FAX (201) 666-3112
EMAIL SCIRILLO@MSN.COM

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
A Partnership for Change, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of A Partnership for Change, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 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 present fairly, in all material respects, the financial position of A Partnership for Change, Inc. as of June 30, 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 A Partnership for Change, Inc. 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.

Responsibility 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 A Partnership for Change, Inc.'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 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 and *Government 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 and *Government 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 A Partnership for Change, 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 A Partnership for Change, Inc.'s ability to continue as a going concern for a reasonable period of time. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2026 on our consideration of A Partnership for Change, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering A Partnership for Change, Inc.'s internal control over financial reporting and compliance.



Westwood, New Jersey
February 14, 2026

STEVEN T. CIRILLO, CPA, LLC
345 Kinderkamack Rd. – Suite C, Westwood NJ 07675
(201) 666-4477

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF FINANCIAL POSITION
June 30, 2025 and 2024

ASSETS

	<u>2025</u>	<u>2024</u>
ASSETS:		
Cash	\$ 240,246	\$ 242,312
Government grants receivable	129,365	146,785
Pledges and other receivables	-	4,200
Prepaid expenses and security deposits	6,459	3,428
Total Assets	<u>\$ 376,070</u>	<u>\$ 396,725</u>

LIABILITIES AND NET ASSETS

LIABILITIES:		
Accounts payable and accrued expenses	\$ 30,268	\$ 28,555
Total Liabilities	<u>30,268</u>	<u>28,555</u>
NET ASSETS:		
Without donor restrictions	345,802	368,170
With donor restrictions	-	-
Total Net Assets	<u>345,802</u>	<u>368,170</u>
Total Liabilities and Net Assets	<u>\$ 376,070</u>	<u>\$ 396,725</u>

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

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:						
Government grants	\$ 536,246	\$ -	\$ 536,246	\$ 581,363	\$ -	\$ 581,363
Foundation support	1,000	-	1,000	17,500	-	17,500
Contributions other	15,622	-	15,622	5,171	-	5,171
School funded programs	-	-	-	7,081	-	7,081
Program service fees	14,331	-	14,331	28,244	-	28,244
Interest income	127	-	127	118	-	118
In-kind support	-	-	-	3,313	-	3,313
Release from restriction	-	-	-	17,500	(17,500)	-
Total Support and Revenue	<u>567,326</u>	<u>-</u>	<u>567,326</u>	<u>660,290</u>	<u>(17,500)</u>	<u>642,790</u>
EXPENSES:						
Program services	567,404	-	567,404	624,693	-	624,693
Management and general	22,290	-	22,290	27,484	-	27,484
Fundraising	-	-	-	-	-	-
Total Expenses	<u>589,694</u>	<u>-</u>	<u>589,694</u>	<u>652,177</u>	<u>-</u>	<u>652,177</u>
CHANGE IN NET ASSETS	(22,368)	-	(22,368)	8,113	(17,500)	(9,387)
NET ASSETS, Beginning of Year	<u>368,170</u>	<u>-</u>	<u>368,170</u>	<u>360,057</u>	<u>17,500</u>	<u>377,557</u>
NET ASSETS, End of Year	<u>\$ 345,802</u>	<u>\$ -</u>	<u>\$ 345,802</u>	<u>\$ 368,170</u>	<u>\$ -</u>	<u>\$ 368,170</u>

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

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF FUNCTIONAL EXPENSES
For the Years Ended June 30, 2025 and 2024

	2025				2024			
	Program	Management and General	Fundraising	Total	Program	Management and General	Fundraising	Total
Salaries	\$ 473,404	\$ -	\$ -	\$ 473,404	\$ 515,133	\$ 469	\$ -	\$ 515,602
Payroll taxes and benefits	42,915	-	-	42,915	45,011	44	-	45,055
Direct program costs	6,202	737	-	6,939	6,188	2,997	-	9,185
Consultants and professional fees	100	15,410	-	15,510	5,396	13,382	-	18,778
Meals & refreshment	226	2,304	-	2,530	328	1,812	-	2,140
Travel	2,278	71	-	2,349	3,285	352	-	3,637
Occupancy costs	24,254	1,822	-	26,076	24,255	2,043	-	26,298
Utilities	4,306	456	-	4,762	3,890	599	-	4,489
Insurance	3,708	-	-	3,708	9,207	3,315	-	12,522
Printing, postage and publications	1,186	476	-	1,662	6,666	274	-	6,940
Office	8,825	1,014	-	9,839	5,334	2,197	-	7,531
Total Expenses	\$ 567,404	\$ 22,290	\$ -	\$ 589,694	\$ 624,693	\$ 27,484	\$ -	\$ 652,177

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

A PARTNERSHIP FOR CHANGE, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (22,368)	\$ (9,387)
Increase (decrease) in cash attributable to changes in operating assets and liabilities:		
Government grants receivable	17,420	46,569
Pledges and other receivables	4,200	(4,200)
Prepaid expenses and security deposits	(3,031)	365
Accounts payable and accrued expenses	1,713	5,673
Net Cash (Used in) Provided by Operating Activities	<u>(2,066)</u>	<u>39,020</u>
NET CHANGE IN CASH	(2,066)	39,020
CASH, Beginning of Year	<u>242,312</u>	<u>203,292</u>
CASH, End of Year	<u>\$ 240,246</u>	<u>\$ 242,312</u>
Supplemental disclosure of cash flow information:		
Non-cash in-kind support, contributed goods	<u>\$ -</u>	<u>\$ 3,313</u>

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

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 1 - ORGANIZATION:

A Partnership for Change, Inc. (“APFC”) is a New Jersey-based non-profit organization dedicated to ending intimate partner violence through the provision of education and outreach programs, crisis intervention, and short-term counseling. Grant funded programs include PREP and LEO/In-Service (training for law enforcement personnel); DATA (workshops for school counselors and social workers); PowerBack (a school-based program addressing abuse in teen dating relationships); and DV-SOS (presentations for social service agency personnel).

APFC also operates fee-based initiatives with revenue supporting operating costs; these include IPVA (a professional training series); Expert Witness Services (testimony and consultation on select DV cases); and Workshops on Request (custom-designed presentations for community organizations and businesses).

Currently, APFC does not conduct fundraising special events. Support is received through unsolicited donations, contributions from individuals solicited via online appeals and social media, and revenue secured from government and foundation grants.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Accounting Framework

The financial statements of APFC have been prepared on the accrual basis of accounting. APFC adheres to accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Basis of Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-205, *Presentation of financial statements of Not-for-Profit Entities*. As amended by Accounting Standards Update No. 2016-14, APFC is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions - Net assets that generally result from program service fees and general contributions that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Contributions and Public Support

Contributions are reported as restricted support or unrestricted support, distinguishing between the existence or absence of donor-imposed restrictions. Net assets with donor restrictions are those whose donor-imposed restrictions, as to a specific purpose or time, have not yet been met or are those with donor-imposed restrictions on the corpus of the gifts specifying they be maintained in perpetuity. Net assets without donor restrictions include all resources that are not subject to donor-imposed restrictions. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. As of June 30, 2025 and 2024, APFC had no with donor restricted net assets.

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Support from government grants is recognized according to the specific agreement. Generally, revenues from restricted grants are recognized in the period of the grant award to the extent of the expenses incurred.

Contributions of nonfinancial assets

APFC recognizes as revenue goods received as contributions of nonfinancial assets at their estimated fair value at the date of receipt. For the years ended June 30, 2025 and 2024, APFC did not receive any contributions of nonfinancial assets.

Contributed services

Contributed services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by APFC. For the years ended June 30, 2025 and 2024, contributed services were received by APFC in the amounts \$0 and \$3,313, respectively, primarily for printing of informational booklets, brochures and hotline cards for adults and teens. Contributed services are recognized as revenue on the accompanying statement of activities at their estimated fair value at the date of receipt. All contributed services were used for APFC's program services and are included under printing, postage and publications on the accompanying statement of functional expenses.

For the years ended June 30, 2025 and 2024, APFC received contributed services from management and volunteer board and committee members, who contributed in total approximately 1501 and 1,380 hours of their time to APFC, respectively. These other services do not meet the requirement under GAAP to be recognized as contributions in the financial statements, therefore, they have been excluded from the accompanying financial statements.

Refundable advances

Amounts received from government granting agencies in advance of future expenditures for the grant award program. As of June 30, 2025 and 2024 APFC had no refundable advances.

Revenue Recognition

Program service fees are deemed to be in exchange for the benefits of program services provided by APFC and are recorded as revenue in the period the services are provided.

APFC's policy is to utilize the allowance method for uncollectible pledges, grants and program service fees receivable. At June 30, 2025 and 2024, APFC believes all pledges, grants and program service fees receivable will be fully collected within one year. Accordingly, no allowance for doubtful accounts is required.

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.

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Cash and Cash Equivalents

Investments and certificates of deposit with a term to maturity of three months or less at the time of acquisition are considered cash equivalents. There were no cash equivalents at June 30, 2025 and 2024. APFC uses the indirect method of presenting the statement of cash flows.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis on the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefits. General and administrative expenses are those not directly identifiable with any specific function, but which provide for the overall support and direction of APFC.

The financial statements contain certain categories of expense that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Salaries and related expenses are allocated based on time and effort performed. Additional expenses are allocated based on direct costs within the program or department.

Management reports salaries and payroll taxes as program activities on the statement of functional expenses to the extent APFC is funded by its grantors. The grant awards received by APFC do not specifically fund salaries and related expenses for management and general supporting activities. As a result, management and general activities of APFC are performed by management and volunteer board members under volunteer time. For the years ended June 30, 2025 and 2024, in-kind time performed for management and general activities were 543 hours and 502 hours, respectively.

NOTE 3 – GOVERNMENT GRANTS RECEIVABLE:

Government grants receivables expected to be collected within one year are as follows at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
State of New Jersey:		
DATA	\$ 10,092	\$ 12,389
DV-SOS	28,200	41,911
PowerBack	33,526	36,201
PowerBack Plus	33,769	35,297
PREP Training	11,201	10,671
LEO/In-Service	12,577	10,316
	<u> </u>	<u> </u>
Total Government grants receivable	<u>\$ 129,365</u>	<u>\$ 146,785</u>

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 4 – CONCENTRATIONS AND CONTINGENCIES:

Economic Dependency:

For the years ended June 30, 2025 and 2024, APFC received approximately 95% and 90%, respectively, of its total support and revenue through government grants and contracts made by various federal agencies passed through the state of New Jersey. If those agencies significantly reduce or cease grant payments, APFC's ability to continue providing services would be significantly impacted.

Government Funding:

Pursuant to APFC's contractual relationships with certain government funding sources, outside governmental agencies have the right to examine the books and records of APFC involving transactions relating to these contracts. The accompanying financial statements make no provisions for possible adjustments.

NOTE 5 – LIQUIDITY AND AVAILABILITY:

APFC has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. Financial assets are sufficiently liquid in the event of an unexpected financial crisis while maintaining adequate reserves for future programming opportunities. The following table reflects the APFC's financial assets as of June 30, 2025 and 2024:

APFC continually searches for opportunities to receive unrestricted donations to support its programming and administrative functions. During the year, APFC maintains a cash flow projection to continually monitor cash flow needs to manage and meet general expenditures.

	<u>2025</u>	<u>2024</u>
Cash	\$ 240,246	\$ 242,312
Government grants receivable	129,365	146,785
Other receivables	-	4,200
	<hr/>	<hr/>
Total financial assets	369,611	393,297
Less amounts not available to be used within one year:		
Donor restricted net assets	-	-
	<hr/>	<hr/>
Financial assets available to meet general expenditures within one year	<u>\$ 369,611</u>	<u>\$ 393,297</u>

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO FINANCIAL STATEMENTS
For the Years Ended June 30, 2025 and 2024

NOTE 6 – INCOME TAXES:

APFC is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. APFC had no uncertain tax positions as of June 30, 2025 in accordance with Accounting Standards Codification (“ASC”) Topic 740, “Income Taxes”, which provides standards for establishing and classifying any tax provisions for uncertain tax positions. APFC is no longer subject to federal or state tax examinations by tax authorities for the year ended June 30, 2022 and prior years.

NOTE 7 – SUBSEQUENT EVENTS:

Management has evaluated events through the date of the independent auditors’ report, the date the financial statements were available to be issued and, except as noted below, has determined that there are no subsequent events requiring recording or disclosure in these financial statements.

Subsequent to year end, APFC was informed by its government granting agency that certain grant awards for the 2025-2026 fiscal year totaling \$197,500 (34% of 2025 government grant revenue) were not being renewed. The reduction is attributable to funding cuts in two federal grant programs passed through the State of New Jersey. Accordingly, expenses related to these grant awards will not be incurred.

A PARTNERSHIP FOR CHANGE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year Ended June 30, 2025

<u>Federal Grantor</u>	<u>Federal Assistance Number</u>	<u>Program Name</u>	<u>Pass-through Entity Identifying Name</u>	<u>Pass-through Entity Identifying Number</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Pass Through to Subrecipients</u>	<u>Total Federal Expenditures</u>
U.S. Department of Justice, Office for Victims of Crime, pass through, New Jersey Department of Law and Public Safety:								
	16.575	Crime Victim Assistance	DV-SOS	VAG-04-22	09/01/23 - 08/31/25	\$ 275,000	\$ -	\$ 130,808
	16.575	Crime Victim Assistance	PowerBack	VAG-05-22	09/01/23 - 08/31/25	\$ 275,000	-	135,902
	16.575	Crime Victim Assistance	PowerBack Plus	VAG-06-22	09/01/23 - 08/31/25	\$ 275,000	-	134,549
							<u>-</u>	<u>401,259</u>
	16.588	Violence Against Women Formula Gr:	DATA	VAWA-54-23	070/1/24 - 06/30/25	\$ 45,000	-	45,000
	16.588	Violence Against Women Formula Gr:	LEO / In-Service	VAWA-55-23	070/1/24 - 06/30/25	\$ 45,000	-	45,000
	16.588	Violence Against Women Formula Gr:	PREP	VAWA-56-23	070/1/24 - 06/30/25	\$ 45,000	-	44,987
							<u>-</u>	<u>134,987</u>
Total Federal Expenditures							<u>\$ -</u>	<u>\$ 536,246</u>

A PARTNERSHIP FOR CHANGE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025

NOTE 1 - BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of A Partnership for Change, Inc. under programs of the federal government for the year ended June 30, 2025. Because the schedule presents only a selected portion of the operations of A Partnership for Change, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of A Partnership for Change, Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. This basis of accounting is described in Note 2 to the financial statements of A Partnership for Change, Inc.'s financial statements.

NOTE 3 – INDIRECT COSTS:

Although a Partnership for Change is permitted to use the 10-percent de minimis indirect cost rate when allocating indirect costs to federal programs, the agency has chosen not to claim the 10-percent de minimis on federal grants during its fiscal year ended June 30, 2025. Indirect costs were covered by the agency's fee-for-service revenues and by funds from other unrestricted donations.

STEVEN T. CIRILLO, CPA, LLC

ACCOUNTING / TAX / CONSULTING SERVICES

WWW.STEVENCIRILLOCPA.COM

STURBRIDGE COMMONS
345 KINDERKAMACK ROAD
WESTWOOD, NJ 07675

TELEPHONE (201) 666-4477
FAX (201) 666-3112
EMAIL SCIRILLO@MSN.COM

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
A Partnership for Change, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of A Partnership for Change, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 14, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered A Partnership for Change, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of A Partnership for Change, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of A Partnership for Change, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether A Partnership for Change, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature of Steven T. Cirillo CPA LLC in black ink.

Westwood, New Jersey
February 14, 2026

STEVEN T. CIRILLO, CPA, LLC
345 Kinderkamack Rd. – Suite C, Westwood NJ 07675
(201) 666-4477