CENTER FOR SAFETY & CHANGE, INC.

FINANCIAL STATEMENTS
INCLUDING SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2024

CENTER FOR SAFETY & CHANGE, INC.
YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Safety & Change, Inc.
New York, New York

Opinion

We have audited the accompanying financial statements of Center for Safety & Change, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024 and 2023, 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 Center for Safety & Change, Inc. as of December 31, 2024 and 2023, 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 Center for Safety & Change, 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

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 Center for Safety & Change, Inc.'s internal controls. 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 Center for Safety & Change, 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.

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, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for 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 September 29, 2025 our consideration of Center for Safety & 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 solely 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 the effectiveness of Lifting Up Westchester, Inc.'s 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 Lifting Up Westchester, Inc.'s internal control over financial reporting and compliance.

Berard + Associates CPA's PC

Berard & Associates, CPA's P.C.
Suffern, New York 10901
April 28, 2025

September 29, 2025 (for SEFA audit)

CENTER FOR SAFETY & CHANGE, INC.
Statement of Financial Position
December 31, 2024

	2024
ASSETS	
Cash	$ 510,073
Grants and accounts receivable, net	1,512,989
Contributions receivable, net	219,968
Prepaid expenses	121,783
Security deposit	8,333
Operating lease right-of-use assets	250,601
Property and equipment, net	2,326,010
Total Assets	$ 4,949,757
LIABILITIES AND NET ASSETS	
Liabilities	
Accounts payable and accrued expenses	$ 291,266
Accrued vacation	97,740
Line of credit	-
Note payable	44,971
Operating lease liability	250,601
Deferred Income	-
Promissory note payable	136,000
Loans from Directors	-
Total Liabilities	820,578
Net Assets	
Without donor restrictions	
Undesignated	1,984,140
Investment in property and equipment, net	2,145,039
Total without donor restrictions	4,129,179
With donor restrictions	-
Total Net Assets	4,129,179
Total Net Assets and Liabilities	$ 4,949,757

See notes to financial statements.

CENTER FOR SAFETY & CHANGE, INC.
Statement of Activities
Year Ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE, SUPPORT AND RECLASSIFICATIONS			
Grants from governmental agencies	$ 6,039,378	$ -	$ 6,039,378
Governmental shelter services	731,033	-	731,033
Corporate, foundation and individual contributions	398,826	3,603	402,429
Other Program Revenue	70,243	-	70,243
Special events	708,775	-	708,775
Direct cost of donor benefits	(188,895)	-	(188,895)
In-kind revenue	523,189	-	523,189
Interest income	55	-	55
Other revenue	1,041	-	1,041
Net assets released from restrictions	33,603	(33,603)	-
Total Revenue, Support and Reclassifications	8,317,248	(30,000)	8,287,248
EXPENSES			
Program Services			
Residential programs	1,094,857	-	1,094,857
Non-residential programs	5,640,036	-	5,640,036
Total Program Services	6,734,893	-	6,734,893
Supporting Services			
General and administrative	671,281	-	671,281
Fundraising	300,795	-	300,795
Total Supporting Services	972,076	-	972,076
Total Expenses	7,706,969	-	7,706,969
Change in Net Assets	610,279	(30,000)	580,279
NET ASSETS			
Beginning of year	3,518,900	30,000	3,548,900
End of year	$ 4,129,179	$ -	$ 4,129,179

See notes to financial statements.

CENTER FOR SAFETY & CHANGE, INC.
Statement of Expenses
Year Ended December 31, 2024

	Program Services			Supporting Services				
	Residential Programs	Non-Residential Programs	Total Programs	General and Administrative	Fundraising	Total	Direct Cost of Donor Benefits	Total Expenses
PERSONNEL COSTS								
Salaries and wages	$ 559,219	$ 3,231,756	$ 3,790,975	$ 434,362	$ 139,605	$ 573,967	$ -	$ 4,364,942
Payroll taxes and employee benefits	78,663	454,594	533,257	61,100	19,638	80,738	-	613,995
Total Personnel Costs	637,882	3,686,350	4,324,232	495,462	159,243	654,705	-	4,978,937
OTHER EXPENSES								
Bad debts	-	-	-	3,562	-	3,562	-	3,562
Consultants and professional fees	-	124,939	124,939	-	-	-	-	124,939
Data processing	-	103,248	103,248	56,997	-	56,997	-	160,245
Depreciation	23,057	60,048	83,105	4,311	12,831	17,142	-	100,247
Equipment and maintenance	10,548	11,761	22,309	-	-	-	-	22,309
Food	24,034	1,578	25,612	-	-	-	-	25,612
Advertising	-	4,819	4,819	-	-	-	-	4,819
Insurance	2,034	50,703	52,737	2,984	-	2,984	-	55,721
Interest	5,079	13,228	18,307	950	2,826	3,776	-	22,083
Legal services	-	119,477	119,477	-	-	-	-	119,477
Lodging and housing assistance	-	179,598	179,598	-	-	-	-	179,598
Meals and entertainment	-	-	-	-	-	-	188,894	188,894
Occupancy	182,863	540,095	722,958	35,029	104,272	139,301	-	862,259
Office supplies and printing	168	110,997	111,165	12,365	7,479	19,844	-	131,009
Postage	-	768	768	383	2,687	3,070	-	3,838
Program supplies	20,966	74,182	95,148	-	2,741	2,741	-	97,889
Telephone	6,469	49,978	56,447	2,928	8,716	11,644	-	68,091
Travel, conferences and meetings	48	160,420	160,468	10,975	-	10,975	-	171,443
Other	99	9,039	9,138	42,564	-	42,564	-	51,702
Total expenses	913,247	5,301,228	6,214,475	668,510	300,795	969,305	188,894	7,372,674
Less expenses included with revenues on the statement of activities	-	-	-	-	-	-	(188,894)	(188,894)
Total Expenses Before In-Kind	913,247	5,301,228	6,214,475	668,510	300,795	969,305	-	7,183,780
IN-KIND								
In-kind professional services	27,552	268,975	296,527	2,771	-	2,771	-	299,298
In-kind legal services	-	48,500	48,500	-	-	-	-	48,500
In-kind goods	154,058	-	154,058	-	-	-	-	154,058
In-kind space	-	21,333	21,333	-	-	-	-	21,333
Total In-Kind	181,610	338,808	520,418	2,771	-	2,771	-	523,189
Total Expenses	$ 1,094,857	$ 5,640,036	$ 6,734,893	$ 671,281	$ 300,795	$ 972,076	$ -	$ 7,706,969

See notes to financial statements.

CENTER FOR SAFETY & CHANGE, INC.
Statement of Expenses
Year Ended December 31, 2023

	Program Services			Supporting Services			
	Residential Programs	Non-Residential Programs	Total Programs	General and Administrative	Fundraising	Direct cost of donor benefits	Total
PERSONNEL COSTS							
Salaries and wages	$ 653,614	$ 2,842,588	$ 3,496,202	$ 446,666	$ 155,371	$ -	$ 602,037
Payroll taxes and employee benefits	121,016	526,304	647,320	82,700	28,767	-	111,467
Total Personnel Costs	774,630	3,368,892	4,143,522	529,366	184,138	-	713,504
OTHER EXPENSES							
Bad debts	-	-	-	24,093	-	-	24,093
Consultants and professional fees	-	120,687	120,687	18,822	-	-	18,822
Data processing	-	110,489	110,489	95,284	-	-	95,284
Depreciation	22,853	59,518	82,371	4,273	12,718	-	16,991
Equipment and maintenance	765	25,045	25,810	-	-	-	-
Food	609	34,666	35,275	770	-	-	770
Advertising	-	3,441	3,441	-	-	-	-
Insurance	8,072	40,138	48,210	24,661	-	-	24,661
Interest	12,994	33,841	46,835	2,429	7,231	-	9,660
Legal services	-	18,286	18,286	-	-	-	-
Lodging and housing assistance	-	64,916	64,916	-	-	-	-
Meals and entertainment	-	-	-	-	-	-	-
Occupancy	147,987	406,051	554,038	26,335	78,393	-	104,728
Office supplies and printing	491	111,505	111,996	56,829	1,541	-	58,370
Postage	-	2,036	2,036	-	26	-	26
Program supplies	1,125	72,448	73,573	-	-	-	-
Telephone	8,169	63,120	71,289	3,698	11,007	-	14,705
Travel, conferences and meetings	136	157,240	157,376	11,234	-	-	11,234
Other	677	5,666	6,343	16,121	7,454	-	23,575
Total expenses	978,508	4,697,985	5,676,493	813,915	302,508	-	1,116,423
			-				
Less expenses included with revenues			-				
on the statement of activities	-	-	-	-	-	-	-
Total Expenses Before In-Kind	978,508	4,697,985	5,676,493	813,915	302,508	-	1,116,423
			-				
IN-KIND			-				
In-kind professional services	16,631	253,944	270,575	2,067	-	-	2,067
In-kind legal services	-	9,700	9,700	-	-	-	-
In-kind goods	185,072	-	185,072	-	-	-	-
In-kind space	-	21,333	21,333	-	-	-	-
Total In-Kind	201,703	284,977	486,680	2,067	-	-	2,067

See notes to financial statements.

CENTER FOR SAFETY & CHANGE, INC.
Statement of Cash Flows
Year Ended December 31, 2024

		2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$	580,279
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation		100,247
Reduction of promissory note payable - Rockland County		-
Changes in operating assets and liabilities		
Grants and accounts receivable		(38,204)
Contributions receivable		(106,274)
Prepaid expenses		(61,263)
Other receivable		-
Accounts payable and accrued expenses		89,798
Accrued vacation		40,080
Deferred income		(32,190)
Net Cash provided by Operating Activities		572,473
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of building improvements		(28,878)
Net Cash used by Investing Activities		(28,878)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of line of credit		(3,080)
Repayments of loans and note payable		(90,627)
Repayment of loans from Directors		(275,000)
Net Cash used by Financing Activities		(368,707)
Net Change in Cash		174,888
CASH		
Beginning of year		335,185
End of year	$	510,073
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid during the year for interest	$	22,083
Non-Cash Contributions	$	523,189

See notes to financial statements.

1. Organization and Taxation

Center for Safety & Change, Inc. (the "Center") is a not-for-profit organization incorporated in New York State in 1979. The Center is dedicated to ending violence in the lives of women and children and serves survivors of domestic violence, survivors of sexual assault and homeless women and children. Services include twenty-four-hour hotlines, a walk-in center, individual and group counseling, court assistance, legal assistance, community education, emergency shelter and transitional housing for women and children. The majority of the Center's revenue comes from government grants and contributions.

The Center has been granted tax-exempt status under Internal Revenue Code Section 501(c)(3). Accordingly, no provision for federal and state income taxes has been recognized in the accompanying financial statements. The Center has been classified as an organization that is not a private foundation under Section 509(a) and has been designated as a publicly supported organization under Section 170(b)(1)(A)(vi). Contributions to the Center are tax-deductible within the limitations prescribed by the Internal Revenue Code.

Programs

Center for Safety & Change: Who We Are
For over forty-five years, the Center for Safety & Change (the Center) has been serving victims/survivors of domestic violence, sexual assault, human trafficking and all crimes in Rockland County, while developing strategies to end gender-based violence by addressing societal oppressions which allow such violence to occur.

Center for Safety & Change services are provided in a manner that addresses special needs that victims/survivors may have including, but not limited to, victims who are physically handicapped, hearing impaired, or non-English-speaking. Most non-residential services are provided at one of eleven locations in Rockland County, all of which are accessible to individuals who are physically challenged.

As one of the most ethnically and culturally diverse counties in NYS state, Rockland is home to a wide range of individuals who speak no English or for whom English is a second language, and the Center for Safety & Change strives to reflect and respect this diversity in all of our programs and services. Non-English-speaking victims are accommodated by Center for Safety & Change staff who collectively are fluent in several languages including, but not limited to Spanish, French/Creole, Hebrew, Yiddish, Urdu and Hindi, and by access to a 24-hrs/7-days a week Language Line service, which enable conversations to be translated to over 200 languages and dialects. The unique Center for Safety & Change staffing pattern also reflects the diversity of the Rockland community by including bi-lingual and bi-cultural coordinators from and for the Asian, African American, Haitian, Latin@, Orthodox Jewish, and LGBTQ+ (Lesbian/Gay/Bi-Sexual/Transgender/Queer) communities on staff. Non-English-speaking victims/survivors are accommodated at all eleven locations and as needed, at other locations where services may be provided.

At no time are victims/survivors denied services or provided with less than the full complement of Center for Safety & Change services due to lack of English language proficiency.

1. Organization and Taxation *(continued)*

Programs (continued)

The Emergency Residential Shelter is staffed 24-hrs/7-days a week and all residential victims/survivors' services are provided at Center for Safety & Change Emergency Residential Shelter which is located at an undisclosed location (for security purposes). Most non-residential services are provided at one of eleven locations that Center for Safety & Change maintains throughout the county for convenient access by victims/survivors – in New City, Nanuet, Nyack, Pomona, Spring Valley, Haverstraw, Suffern, Blauvelt and Sparkill.

Helping Survivors of Domestic Violence
Our advocates work closely with victims/survivors to help them navigate the court system, obtain orders of protection, get food and clothes, as well as accompany them to court, hospitals and other appointments. Mostly, they listen to victims/survivors as they tell their stories in their own words. As victims of crime, clients receive help in completing restitution forms from the NYS Office of Victims' Services in order to receive compensation for medical bills, property and other losses incurred.

24- Hour Hotline
The Center for Safety & Change's has a 24-hour hotline that consists of a phone number to call, a different number to text and/or a webchat option, all three are confidential, multi-lingual and are handled by trained, trauma informed staff and volunteers.

Providing Emergency Residential Shelter
The Center for Safety & Change provides victims/survivors of domestic violence, sexual assault, human trafficking and their children a safe space at its emergency residential shelter which is staffed 24 hours, 365 days a year. Residential staff work with victims/survivors on a myriad of issues in a safe, respectful environment. Children in the shelter also receive a variety of services including counseling, in addition to working with the children and youth advocates who arrange creative activities for them.

Moving Forward
The members of the Center's Resource Council, staff and volunteers solicit, pick up, and store furniture and household items to provide the survivors of domestic violence, sexual assault and human trafficking with many of the things they need as they are 'moving forward' from the Shelter to a home of their own.

After Care Transitional Services
The target population served by Center for Safety & Change's Aftercare services are victims of domestic violence and their children who fled their former homes due to an ongoing danger of domestic violence, resided in the Center's Emergency Residential Shelter, and are now transitioning into permanent housing.

1. Organization and Taxation *(continued)*

Programs (continued)

Helping Children and Youth Impacted by Abuse
Often the most vulnerable witnesses and victims of domestic violence are children. The Center's "Children and Youth Services Program" provides a safe, child/youth-friendly environment for children and youth, helping them to process the abuse, and to help them see that what happened is not their fault. The Center offers the Safe Parent/Safe Kids program, a collaboration with the Department of Social Services (DSS) Child Protective Services (CPS), which enables the Center to gain feedback from victims and service providers about the issues victims are facing and/or barriers they are encountering in the CPS system, and offers specially tailored trainings to CPS caseworkers on issues related to DV and how to identify risks to both adults and children; while providing services to victims/survivors who are the non-offending parent and their children working with CPS.

Non-Residential Domestic Violence Advocacy & Supportive Services
At the Center for Safety & Change's walk-in office, clients can receive all the services they need in a multi-disciplinary setting. Advocates, attorneys, and counselors work with clients to address various needs including safety planning, counseling, housing and child services. The Center for Safety & Change also provides weekly support and empowerment groups which are free and confidential, and are conducted in English, Spanish and Hebrew/Yiddish.

Providing Safety for Pets
Through Center for Safety & Change's Paws for Safety program is available to all victims and survivors. It was created as a response to calls from victims who were afraid that their abuser are going to harm their pets, or who had already threatened to kill their pets. Pets are confidentially placed for a foster period. Pets can be included in Family Court Order of Protection.

Helping Victims and Their Families in the Courts
Going to court can be daunting for anyone, but for a family in crisis, navigating through family, IDV and criminal court can be overwhelming. The Center's Legal team employs five full time and one part time attorneys, multiple para-legal and legal advocates who provide a myriad of services, including writing petitions and obtaining orders of protection, court accompaniment, process service and translation. All victims/survivors, are entitled to a free legal consultation with one of the Center's staff attorneys to determine what, if any, legal protections and/or orders they are entitled to. Should clients require temporary or permanent orders of protection, violation orders, and/or and other petitions (support, custody/visitation) they are assisted by the Center's legal department. Pending the level of safety of the victim/survivor, family court appearances can either be in-person or remote. The Center's legal department is also available to provide legal assistance with other civil and/or federal matters, such as immigration, name changes, divorce proceedings, as well as participating on multidisciplinary stakeholder's task force such as Family Treatment Court and the coordinated community response team Stop FEAR Criminal Justice Committee.

1. Organization and Taxation *(continued)*

Programs (continued)

<u>Providing Services for Comprehensive Crime Victims</u>
The Center's Comprehensive Crime Victims Program is collaborative program with the District Attorney's (DA) office that assists victims of all crimes in Rockland. The Center participates on various multidisciplinary teams such as the Elder Abuse Task Force, the Intellectual and Developmental Disabilities Response Team, the Alternatives to Incarceration Task Force, the Re-Entry Task Force and is also an on-site partner at the DA's Office and the "Spirit of Rockland" Special Victims Center, where the agency has reserved office space and assists victims with victim impact statements on cases involving domestic violence, rape, human trafficking, elder abuse, child abuse, crimes against individuals with disabilities, hate crimes, sex offender registration violations, etc. As victims of crime, clients receive help in completing restitution forms from the NYS Office of Victims' Services in order to receive compensation for medical bills, property and other losses incurred.

<u>Providing Services for Survivors of Sexual Trauma</u>
The Center's sexual trauma advocates serve victims of sexual assault through a multitude of services including advocacy, accompaniment to hospitals and police, and through the 24-hour hotline. The Center's Sexual Assault Forensic Examiner team (SAFE) is on call 24 hours a day, 365 days a year to provide direct service to clients. Additionally, Sexual Trauma advocates and volunteer rape crisis counselors provide crisis intervention, support counseling and therapy.

<u>Providing Services for Victims of Human Trafficking</u>
The Center's human trafficking serve human trafficking victims of all ages through a wide variety of direct services including, but not limited to, crisis intervention, supportive counseling, advocacy, information and referrals, accompaniment to various appointments (court, hospital, police, district attorney's office, etc.), assist victims and their families in completing Office of Temporary Disability Assistance (OTDA) Human Trafficking Confirmation forms as well as the Office of Victims Services Claim Applications, and assist victims complete victim impact statements. Youth that are identified as can be paired up with a mentor through our voluntary youth mentoring program.

<u>Developing Violence Prevention Strategies through Community Education and Awareness</u>
The "The Lynn Sheinkin Department for Training, Outreach, Education & Social Change" at the Center raises awareness of violence and abuse in our society through programs and services created by the Center throughout its 40 years of serving the community. The Center's education and social change team works within the Rockland County school district to address issues of dating abuse, bullying, and social media in working towards creating scenarios of what healthy relationships look like. Through its Teen Dating Violence Prevention and SAEDA (Student Activists Ending Dating Abuse) programs, young adults become leaders, activists who are imparted with a sense of social justice as they plan for their future. In addition, the Center provides an array of trainings and technical assistance to medical professionals, hospitals and businesses on topics such as, but not limited to Domestic Violence in the Workplace, Sexual Harassment, Human Trafficking and Bystander Intervention.

1. Organization and Taxation *(continued)*

Programs (continued)

<u>Media Literacy Program</u>
The Center's Media Literacy program is a program offered to middle schools. In this training, middle school students learn how to critically analyze various forms of media, understand how complex media messages influence gender roles and relationships, and recognize the role the media plays in normalizing gender-based violence.

<u>Teen Dating Violence Prevention Program (TDVPP)</u>
The Center works closely with all of Rockland's high schools, allowing for the Teen Dating Violence Prevention Program (TDVPP) to be facilitated multiple times per year to every high school in Rockland. TDVPP not only educates students, but also faculty on warning signs of abuse and how they can assist and provide resources to students they suspect are enduring abuse.

<u>SAEDA (Student Activists Ending Dating Abuse)</u>
SAEDA is a youth-led education and prevention program dedicated to celebrating diversity, challenging oppressive social norms, promoting leadership, and inspiring youth to ultimately ending gender-based violence. SAEDA begins with a four-day, 28-hour voluntary training in which the Center's staff and past SAEDA graduates co-facilitate workshops that address issues such as: dating abuse, bullying, racism, adultism, heterosexism, sexism, sexual assault and consent, the intersectionality of oppressions, and how to be an ally. SAEDA graduates often choose to return to develop their leadership skills; they attend weekly sub-committee meetings, discuss current events, and plan monthly action events around social justice issues. Students can become Bridge Students, in which they have the opportunity to mentor new students, or to become student faculty members, in which they can assist in developing curricula and co-facilitate workshops.

<u>Services on College Campuses</u>
The Center has formal contracts with Dominican College, St. Thomas Aquinas College, and Rockland Community College, three of Rockland's major college institutions, which enables the Center to host events, facilitate trainings to all in-coming freshman, student athletes, security guards and school administrators, and have designated office hours on campus for students in need of services;

<u>Engaging Boys and Men</u>
The Center identified the need for support from male identified allies and under the Engaging Boys and Men program, the Center had partnered with A CALL TO MEN. That partnership led to a prevention initiative, which specifically reaches men and boys and educate them on healthy, respectful manhood, male socialization and its intersection with violence, and how male identified can be allies in the movement to end gender-based violence.

1. Organization and Taxation *(continued)*

Programs (continued)

Racial & Gender Justice
Getting to the Root: Undoing Racism (2-day intensive training on racial justice) and Working Together: Continuing Conversations on Racial and Gender Justice, are facilitated by Center for Safety & Change. The Trainings and meetings are designed to deepen understanding of materials taught in the Getting to the Root: Undoing Racism workshops. All are welcome to join the conversations – Getting to the root graduates, those who have not yet attended, educators, health and human service providers, criminal justice and law enforcement professionals, and all interested individuals from Rockland County and beyond. Systemic racism exists, advantaging white people while disadvantaging those who are Black, Indigenous and People of Color (BIPOC). To get real and do something about it, we must be willing to talk.

Staff Development
The Center's commitment to ensuring competency starts with every staff person having to attend a series of trainings and workshops, such as but not limited to Getting to the Root: Undoing Racism, Continuing Conversation for Racial and Gender Justice, the NOMAS Model for Batterer's Program, the Rape Crisis Counselor, Domestic Violence Advocate and Direct Service trainings. We require every undergraduate/graduate student interns and volunteers to attend trainings and supervision as well. In addition, everyone participates in weekly in services staff development trainings which are provided by both internal as well as external community leaders, agency directors, prevention, workers, DSS, Mental Health personnel and others to strengthen linkages and collaboration.

Community Collaborations
By having relationships and coordinating with outside organizations, Center for Safety & Change is able to best serve victims and survivors with unduplicated opportunities, resources and positive interactions with other entities within the community.

Collaborations include but are not limited to Rockland County Pride Center, BRIDGES, Legal Services of the Hudson Valley, Big Brother Big Sister, Martin Luther King Multipurpose Center, Mental Health Association of Rockland (MHA), Community Awareness Network For A Drug-Free Life And Environment (CANDLE).

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which 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. Accordingly, actual results could differ from those estimates.

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

Net Asset Presentation

Net assets are classified based on the presence or absence of donor-imposed restrictions. Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

Without donor restrictions - consist of resources available for the general support of the Center's operations. Net assets without donor restrictions may be used at the discretion of the Center's management and Board of Directors (the "Board").

With donor restrictions - represent amounts restricted by donors for specific activities of the Center or to be used at some future date. The Center records contributions as with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Center had no such perpetual donor restrictions at December 31, 2024.

When a donor restriction expires, that is, when a time restriction ends or a purpose restriction· is fulfilled, 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.

Revenue Recognition

The Center recognizes revenue from the transfer of promised goods or services to customers in an amount that reflects the consideration the entity expects to receive for those promised goods or services to customers. The Center applies a five-step framework to determine the timing and amount of revenue to recognize related to contracts with customers. The Center's revenue which is accounted for as exchange transactions includes special events revenue. Because the Center's performance obligations relate to contracts with a duration not exceeding one year, the Center has elected to apply the optional exemption provided by the guidance and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

The Center uses a portfolio approach as a practical expedient to account for categories of client contracts as collective groups, rather than recognizing revenue on an individual contract basis. The financial statement effects of using this practical expedient are not materially different from an individual contract approach.

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

Grants from Governmental Agencies

Grants from governmental agencies represent third-party reimbursement grants and contracts for specific programs, received from various federal, state, and local sources. Revenue is recognized when grant and contract conditions are fulfilled, such as when program expenses for the grant or contract are incurred. Payments under cost-reimbursable grants and contracts received in advance are deferred to the applicable period in which the related services are performed, or expenses are incurred.

The Center receives a substantial portion of its revenue from government grants and contracts, all of which may be audited by the granting agency several years after the expiration of the contract. The ultimate determination of amounts received under these contracts is based upon allowable costs reported to the grantor agency.

Until the periods for auditing these contracts have expired, there exists a contingency to refund any amounts received in excess of allowable costs. The Center's management is of the opinion that no material liability exists in the event of an audit. Any significant reduction in the level of this and other support as a result of an audit could have an adverse effect of the future financial condition of the programs supported by the grants and contracts.

Governmental Shelter Services

Governmental shelter services are provided primarily through a contract with Rockland County Department of Social Services covering qualified residents. Prior to October 2024, revenue was recognized at a rate of $119 per bed night at the point in time the service is provided. In October 2024, the Organization received a retro-active rate increase to $137 per bed, this rate was retroactively applied to January 1, 2024. Funding for non-qualified residents is provided in-part by the New York State Office of Victims Services.

Contributions and Foundation Grants

Unconditional contributions, including cash and other assets, are reported at fair value at the date the contribution is received. Conditional contributions, that is those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

Contributions that are expected to be collected in future years are recorded at the present value of the estimated future cash flows, net of a discount using a risk-adjusted rate of interest. The discount is amortized using an effective yield over the expected collection period of the receivables.

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

Special Events Revenue

The Center records revenue from special events net of cost of direct benefit to donors. Revenues received in excess of the price of the event is recorded as contributions from special events. There was a cost of $188,894 related to direct benefit to donors for the year ended December 31, 2024

There were no related sponsorships for future events as of December 31, 2024.

In-Kind Goods and Services

Donated services that require· specialized skills, provided by individuals possessing those skills, that would typically need to be purchased if not provided by donation, and donated goods, are recorded at their fair values in the period received.

The value of donated in-kind goods and services recognized in the ·statement of activities for the year ended December 31, 2024, totaled $523,189. Included in this amount are donated goods totaling $154,058, donated legal services totaling $48,500, donated space totaling $21,333 and donated volunteer hours totaling $299,297.

Board members have donated a significant amount of time to the Center's accomplishment of program objectives for the year ended December 31, 2024. No amounts have been reflected in the financial statements for Board member time since no objective basis is available to measure the value of such services.

Expense Recognition

Expenses are reported as decreases to net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law.

Grants and Accounts Receivable

The Organization uses the allowance method for recording bad debt expense relating to their contributions receivable. The expense is computed based on a historical percentage of uncollected receivables. Actual write-offs are then applied to the allowance account. During 2024, bad debt expense was $3,562 and the allowance for doubtful accounts was $24,684. The key risk characteristic considered on grant revenue is that approved funding would be reduced as a result of expenses being disallowed by the grantor. This allowance is then reevaluated based on current economic conditions. No allowance is established on grant revenue, as historically such reductions in revenue have been de minimis.

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

Property and Equipment

Property and equipment are stated at cost, or if contributed, at their estimated fair values on the date received. Depreciation for property and equipment is computed using the straight- line method over the estimated useful lives of the assets ranging from 3 to 39 years. Maintenance, routine repairs, and minor replacements are expensed as incurred, while those improvements which materially extend the lives of existing assets are capitalized. The Center capitalizes all expenditures for property and equipment in excess of $5,000.

Leases

On January 1, 2022, the Organization adopted FASB Accounting Standards Codification, or ASC, (Topic 842), Leases, which requires the recognition of the right-of-use, or ROU, assets and related operating and finance lease liabilities on the statement of financial position.

All leases are classified as either operating leases or finance leases. The lease classification affects the expense recognition in the statement of activities. Operating lease charges are recorded entirely in operating expenses. According to ASC 842, an operating lease right-of-use asset and corresponding lease liability of $250,601 was recognized.

Functional Allocation of Expenses

The costs of providing the Center's programs and other activities have been summarized on a functional basis in the statements of activities and expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses are allocated based on the basis of estimates of time and effort, purpose and function, and square footage. Such allocations are determined by management.

Advertising

The Center uses advertising to promote its programs among the population it serves. Advertising expenses are charged to expense as incurred. Advertising costs for the year ended December 31, 2024, totaled $4,819.

Accounting for Uncertainty in Income Taxes

The Center recognizes the effects of income tax positions only when they are more likely than not to be sustained. Management has determined that the Center had no uncertain tax positions that would require financial statement recognition and/or disclosure. The Center is no longer subject to examination by applicable taxing jurisdictions for periods prior to December 31, 2022.

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

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date these financial statements were available to be issued, which date is April 28, 2025.

3. Liquidity and Availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of December 31, 2024, are as follows:

Cash	$ 510,073
Grants and accounts receivable, net	1,512,989
Contributions receivable - current	219,968
Less:	
Donations restricted	-
Financial assets available within one year	$ 2,243,030

The Center's goal is to maintain financial assets to meet a minimum of sixty days of general expenditures, liabilities, and other obligations as they come due. To manage cash flow and liquidity, the Center maintains a line of credit with a financial institution in the amount of $650,000 of which $ 650,000 remains available at December 31, 2024, to meet cash flow needs.

4. Contributions Receivable

These consist of donations and sponsorships due to the agency at the end of the year. All contributions receivable are due within the next year. Receivables deemed uncollectible have been directly written off and management believes the balance is all collectible.

5. Property and Equipment

Property and equipment, net consists of the following as of December 31, 2024:

Land	$ 320,044
Building	1,280,174
Building improvements	2,065,825
Leasehold improvements – Shelter	22,180
Furniture and office equipment	125,143
Vehicle	25,408
	3,838,774
Accumulated depreciation	(1,512,764)
Property and Equipment, net	$ 2,326,010

6. Line of Credit

The Center had a $500,000 mortgage secured revolving line of credit (the "line") agreement with Orange Bank & Trust Company that increased from $500,000 to $650,000 in 2024. The maturity of this line of credit will be on April 1, 2026. It has a floating interest rate of Prime + 1.5% (currently 10%), with a floor of 8.5%. The repayment terms are that payments will be interest only payments based upon the outstanding principal balance. There is a modification and commitment fee of 0.25% on new money only, and there will be no pre-payment premium charged.

Interest expense on this loan totaled $7,541 for the year ended December 31, 2024. Advances on the line are collateralized by the Center's land, building and building improvements. As of December 31, 2024, there was no outstanding balance on this line. The line of credit agreement is subject to various covenants and requires the Center to deliver its audited financial statements within 120 days after year-end.

7. Note Payable

On June 26, 2019, the Center obtained a note payable in the amount of $150,000. The note provides for monthly payments of principal and interest through its maturity on July 1, 2026. Interest is charged at 5% per annum. Interest expenses on this note totaled $2,897 for the year ended December 31, 2024. The principal balance outstanding as of December 31, 2024, was $44,971. The note is collateralized by the Center's mortgaged land, building and building improvements. The note payable agreement is subject to various covenants and requires the Center to deliver its audited financial statements within 120 days after year-end.

Future principal payments on the note payable are as follows for the years ending December

2025	24,115
2026	20,856
Total	$ 44,971

8. Promissory Note Payable

On July 1, 2007 the center obtained a promissory note payable in the amount of $ 1,360,000. The promissory note is under the provisions of section 108 of the housing and community development Act of 1974 and is secured by the County Mortgage of Rockland. The promissory note payable bears interest at a variable rate and fee calculated as the sum of an interest rate fixed on August 1st of each year and adjusted on August 1st of each year subsequent year based on a housing Urban development (HUD) Public Offering Public Offering and an annual fee at the rate of 1% of the outstanding principal balance. As of December 31, 2024, the effective interest rate was 6.74%.

8. Promissory Note Payable (*continued)*

The County of Rockland is responsible for an annual subsidy payment of $25,000 which is included in grants from governmental agencies in the statement of activities.

The promissory note provides for semi-annual payments of principal and one annual payment of interest through its maturity on July 1, 2026. During the year ended December 31, 2024, semi-annual payments of principal totaled $43,000 and interest expense on this promissory note was $13,743. The principal balance outstanding at December 31, 2024, was $136,000.

Future principal payments on the promissory note payable are as follows for the years ending December 31:

	Principal	County Payment	Total
2025	68,000	(25,000)	43,000
2026	68,000	(25,000)	43,000
	$ 136,000	$ (50,000)	$86,000

9. Leases

Center for Safety leases property at various terms under long-term operating lease agreements. Additionally, it leases equipment through operating lease agreements. The Center leases their shelter and legal office buildings as well as four copiers. The leases are classified as operating leases and expire at various dates through 2026. There are no renewal options included in its property lease agreements that are reasonably certain to be exercised.

The agreement provides for monthly minimum lease payments. Variable payments that are not determinable at the lease commencement date are not included in the measurement of the lease asset and liability. The lease agreement does not include any material residual value guarantees or restrictive covenants.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. The Organization has applied the risk-free rate option to all classes of assets.

9. Leases (*continued*)

The Organization elected the practical expedient to not separate lease and non-lease components for real estate and office equipment leases.

Total right-of-use assets and lease liabilities at December 31, 2024, are as follows:

Lease assets – classification in statement of financial position	
Operating right-of-use asset	$ 250,601
Total lease right-of-use asset	$ 250,601
Lease liabilities – Classification in statement of financial position	
Operating lease liabilities	$ 250,601
Total lease liabilities	$ 250,601

The components of operating lease expenses that are included the statement of activities for the year ended December 31, 2024, were as follows:

Operating lease expense	$ 148,560

The following table summarizes the supplemental cash flow information for the year ended December 31, 2024.

Cash paid for amounts included in the measurement of lease liabilities	
Operating cash flows from operating leases	$141,825

Weighted average lease term and discount rate as of December 31, 2024 were as follows:

Weighted-average remaining lease term in years	
Operating right-of-use asset	1.12
Lease liabilities – Classification in statement of financial position	
Operating lease liabilities	2.97%

9. Leases *(continued)*

The future minimum lease payments under noncancelable operating leases are listed below as of December 31:

December 31,	Operating
2025	$132,494
2026	37,483
2027	36,300
2028	36,900
Thereafter	18,600
Total lease payment	261,777
Less: interest portion	(11,176)
Present value of lease liabilities	$ 250,601

10. Restricted Net Assets

Net assets with donor restrictions are restricted for the following purposes at December 31, 2024:

Purpose	Beginning Balance	Revenues	Net Assets Released	Ending Balance
General operating support for future years	$ 30,000	$ -	$ (30,000)	$ -
Client Emergency Fund	-	2,053	(2,053)	-
Paws for Safety	-	1,550	(1,550)	-
Total	$ 30,000	$ 3,603	$ (33,603)	$ -

11. Retirement Plan

The Center maintains a defined contribution retirement plan (“the Plan”). Under the terms of the Plan, employees may contribute any percentage of their salary up to the maximum allowed by IRS guidelines. The Plan allows for employer matching and nonelective contributions which are determined annually by the Center’s Board. The Center did not contribute to the Plan for the year ended December 31, 2024.

12. Concentration of Credit Risk

Financial instruments which potentially subject the Center to significant concentrations of credit risk consist principally of cash and receivables. At times, cash balances held at financial institutions may be in excess the Federal Deposit Insurance Corporation ("FDIC") limits. The Center has not experienced any losses on its cash deposits and believes that no significant concentration of credit risk exists with respect to its cash or receivables. At December 31, 2024, The organization's cash accounts exceeded the financial institution's insured balances by $301,280.

13. Related Party Transactions (Not Disclosed Elsewhere)

At times the Center will utilize the services of the Board in their respective businesses. These services are conducted as part of the normal course of business.

Several Board members have provided unsecured short term loans to the Center. As of December 31, 2023, the balance owed was $275,000. These loans were paid off in 2024.

14. Legal Contingencies

The Center has been named in a lawsuit for alleged vicarious liability for the actions of two attorneys who worked for the Center's clients and were its employees. The matter involved allegations of malicious prosecution and negligent reporting by both attorneys. The allegations revolved around representation of a client.

During 2023, the plaintiffs served an amended complaint in response to which the Center's attorney filed a motion to dismiss. A hearing was held in March 2024 and the Motion to Dismiss was denied. At the date of these financial statements, the case is in the discovery phase of litigation. The parties are exchanging written discovery and documents, no depositions have been scheduled, and the case has not been set for trial.

15. Subsequent Events

Impact of Federal Funding Changes

The Organization receives a substantial portion of its funding from federal sources. Subsequent to the reporting date, there have been indications that the current administration may implement changes to federal funding allocations that could materially affect the Organization's financial condition. These potential changes include reductions in grant funding and alterations to program-specific appropriations. The Organization is actively monitoring developments and assessing the potential impact on its operations and financial stability. While the exact nature and extent of these changes are currently uncertain, management is preparing contingency plans to mitigate any adverse effects.

The Organization will continue to evaluate the situation and provide updates as more information becomes available.

The Organization evaluated subsequent events through May 16, 2025, the date the financial statements are available to be issued.

SUPPLEMENTAL INFORMATION
SINGLE AUDIT

Center for Safety & Change, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Grantor/Program or Cluster Title	*Federal ALN Number*	*Pass-through Grantor and Number*	*Federal Expenditures($)*	*Payments to Subreceipents*
Department of Housing and Urban Development				
CDBG - Entitlement Grants-Cluster				
Community Development Block Grants/Entitlement Grants	14.218	Rockland County	25,000	-0-
Total CDBG - Entitlement Grants-Cluster			25,000	
Emergency Solutions Grant Program				
Continuum of Care Program	14.267	State of New York, NY1051L2T071500	837,932	-0-
Total Department of Housing and Urban Development			862,932	
Department of Homeland Security				
Emergency Food and Shelter National Board Program	97.024	United Way	7,500	-0-
Total Department of Homeland Security			7,500	
United States Department of Justice				
Sexual Assault Services Formula Program	16.017	NYS Coalition Against Sexual Assualt	5,952	-0-
Justice Systems Response to Families	16.021		54,035	26,736
Crime Victim Assistance				
Crime Victim Assistance	16.575	NYS Office of Victims Unit, #C100296	3,297,836	-0-
Total Crime Victim Assistance			3,297,836	
Violence Against Women Formula Grants				
Violence Against Women Formula Grants- DCJS Disability	16.588	State of New York #C00345GG	50,000	-0-
Violence Against Women Formula Grants-DCJS Legal	16.588	State of New York #C00345GG	45,722	-0-
Violence Against Women Formula Grants-DCJS Stop fear	16.588	State of New York #C00345GG	50,000	-0-
Violence Against Women Formula Grants-OVW LAV	16.588	#C00345GG #C00345GG	181,079	-0-
Violence Against Women Formula Grants-SCJD SA	16.588	State of New York #C00345GG	26,250	-0-
Violence Against Women Formula Grants-DCJS Legal new	16.588	State of New York #C00345GG	50,000	-0-
Violence Against Women Formula Grants-DCJS Bilingual	16.588	State of New York #C00345GG	50,000	-0-
Total Violence Against Women Formula Grants			453,051	
Encourage Arrest Policies and Enforcement of Protection Orders Program				
Improving Criminal Justice Responses Program	16.590	C250866	13,816	-0-
			13,816	
Total United States Department of Justice			3,824,690	
Department of Health and Human Services				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services OCFS ARP SA	93.671	NYS Office of Children and Family Services	64,890	
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services OCFS ARP	93.671	NYS Office of Children and Family Services	24,945	
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services FVSPA	93.671	NYS Office of Children and Family Services - OCFS FFVPSA C026854	73,381	
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services OCFS ARP DV	93.671	NYS Office of Children and Family Services	107,750	-0-
Total Department of Health and Human Services			270,966	
Total Expenditures of Federal Awards			$ 4,966,088	

The accompanying notes are an integral part of this schedule

CENTER FOR SAFETY AND CHANGE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2024

NOTE A- BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Center for Safety and Change, Inc. under programs of the federal government for the year ended December 31, 2024. The information in the Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Center for Safety and Change, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Center for Safety and Change, Inc.

NOTE B – SUMMARY OF ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards presents all activity of all federal award programs for the year ended December 31, 2024. Federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule.

Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements. Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate

Center for Safety and Change Inc. allocates indirect costs as limited by the grant requirements and granting sources ranging from 10-15%.

Matching Requirement

The Continuum of Care Program ALN# 14.267 matching requirement was met.
The Crime Victims Assistance ALN# 16.575 does not have a matching requirement.

INDEPENDENT AUDITOR'S 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
Center for Safety and Change, Inc.
New City, NY

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Safety and Change, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, statement of 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 April 28, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center for Safety and 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 's internal control. Accordingly, we do not express an opinion on the effectiveness of Center for Safety and 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 the 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.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Safety and 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 financial statement. 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 the 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Berard + Associates CPA's PC

Berard & Associates, CPA's P.C.
Suffern, New York
April 28, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INDEPENDENT CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Center for Safety and Change, Inc.
New City, NY

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Center for Safety and Change, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Center for Safety and Change, Inc.'s major federal programs for the year ended December 31, 2024. Center for Safety and Change, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Center for Safety and Change, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Center for Safety and Change, Inc. and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Center for Safety and Change, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Center for Safety and Change, Inc.'s federal programs.

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Auditor's Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion Center for Safety and Change, Inc's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Center for Safety and Change, Inc.'s compliance with the requirements of each major federal program as a whole. In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

• Exercise professional judgment and maintain professional skepticism throughout the audit.

• Identify and assess the risks of material noncompliance, 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 Center for Safety and Change, Inc's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

• Obtain an understanding of Center for Safety and Change, Inc's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Center for Safety and Change, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Berard + Associates CPA's PC

Berard & Associates, CPA's, P.C.
Suffern, New York
September 30, 2025

CENTER FOR SAFETY AND CHANGE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2024

SUMMARY OF AUDIT RESULTS

Financial Statements

Type of Auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	____Yes	_X no
• Significant deficiencies identified that are not considered to be material weakness(es)?	____Yes	_Xno
• Noncompliance material to consolidated financial statements noted?	____Yes	X no
Federal Awards:		
Internal control over each major program:		
• Material weakness(es) identified?	_ ___Yes	X no
• Significant deficiencies identified that are not considered to be material weakness(es)?	_____Yes	_X no
Type of auditor's report issued on compliance for the major programs	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Subpart F, section 200.516(a) of the Uniform Guidance?	_____Yes	_X no

Identification of major federal programs:
Assistance listing number 16.575 Crime Victims Assistance, 14.267 Continuum of Care

Dollar threshold used to distinguishing Types A and B programs	$ 750,000	
Auditee qualified as low-risk auditee?	X__Yes	no

FINDINGS-FINANCIAL STATEMENT AUDIT

There were no findings or questioned costs.

PRIOR YEAR FINDINGS-FINANCIAL STATEMENT AUDIT

There were no findings or questioned costs.