Audited financial statements — **sample for the year ended 31 December 2025**

Even Harvest · EIN 00-0000012

What this document is

A sample in the shape of audited financial statements. No accounting firm is named, because printing a firm's name on a fabricated opinion would put words in a real business's mouth. The organization and every figure are invented.

INDEPENDENT AUDITOR'S REPORT (SAMPLE WORDING)

We have audited the accompanying statements of financial position of Even Harvest as of 31 December 2025 and 2024, and the related statements of activities and cash flows for the years then ended. In our opinion, the financial statements present fairly, in all material respects, the financial position of the organization, in accordance with accounting principles generally accepted in the United States.

STATEMENT OF FINANCIAL POSITION · 31 DECEMBER 2025

	2025	2024
Cash and reserves	$168,400	$141,900
Grants and fees receivable	$41,200	$36,700
Premiums held for farms — cash in the agency account	$58,300	$47,100
Equipment, net of depreciation	$9,800	$11,600
Total assets	**$277,700**	**$237,300**
Accounts payable and accrued payroll	$31,400	$29,200
Deferred grant revenue	$31,000	$32,000
Premiums due to farms (agency liability)	$58,300	$47,100
Net assets without donor restrictions	$122,000	$99,000
Net assets with donor restrictions (verification fund)	$35,000	$30,000
Total net assets	**$157,000**	**$129,000**

Statement of activities · **sample for the year ended 31 December 2025**

Even Harvest

	2025	2024
Foundation grants	$318,000	$286,000
Individual gifts	$212,000	$181,000
Verification fees paid by partner brands	$146,000	$131,000
Workshops, data licences and interest	$64,000	$57,000
Total revenue	**$740,000**	**$655,000**
Field verification	$318,000	$284,000
Farm programs and benchmark work	$141,000	$124,000
Publishing and the ledger	$86,000	$76,000
Management and general	$109,000	$96,000
Fundraising	$58,000	$51,000
Total expenses	**$712,000**	**$631,000**
Change in net assets	**$28,000**	**$24,000**

NOTE 2 · PREMIUMS HELD FOR FARMS

Partner brands pay a premium per pound on volume sourced from partner farms: $240,000 in 2025 ($198,000 in 2024). The organization receives these as an agent and pays them to the farms against verified payroll. They are recorded as an asset (cash in the agency account) and an equal liability (premiums due to farms), never as revenue or expense — the same treatment a fiscal sponsor gives a sponsored project's money. The balance at year end is the premium received for the autumn harvest and not yet paid out.

NOTE 4 · VERIFICATION FEES

Brands pay a flat annual fee for the verification of the farms they source from. Fees are revenue, recognised over the year of verification.

NOTE 6 · WORKER INFORMATION

No worker's name or pay appears in these statements or their workpapers; counts used in the audit are aggregates from the ledger.