



FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

and
Report Thereon

Reports Required In Accordance With The Uniform Guidance

For The Year Ended December 31, 2025

TAHIRIH JUSTICE CENTER

Table of Contents

Page

Independent Auditors' Report	1-3
---	-----

Financial Statements

Statements of Financial Position.....	4
Statements of Activities	5
Statements of Functional Expenses	6-7
Statements of Cash Flows	8

Notes to Financial Statements	9-21
--	------

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>	22-23
--	-------

Independent Auditors' Report on Compliance for Each Major Program and Report on Internal Control Over Compliance and Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	24-26
---	-------

Schedule of Expenditure of Federal Awards	27-28
Notes to the Schedule of Expenditures of Federal Awards	29
Schedule of Findings and Questioned Costs.....	30-31

Independent Auditors' Report

The Board of Directors
Tahirih Justice Center

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Tahirih Justice Center ("Tahirih"), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Tahirih as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Tahirih and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tahirih's ability to continue as a going concern for 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 auditors' 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 GAAS 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 GAAS 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 Tahirih'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 Tahirih'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 audits.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) 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 GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matter

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2026 on our consideration of Tahirih'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 Tahirih'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 Tahirih's internal control over financial reporting and compliance.

CBIZ CPAs P.C.

Washington, DC

June 30, 2026

TAHIRIH JUSTICE CENTER
STATEMENTS OF FINANCIAL POSITION

December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Assets		
Cash and cash equivalents	\$ 2,835,006	\$ 2,875,050
Grants and contributions receivable, net	3,353,538	2,899,253
Prepaid expenses and other	135,658	131,063
Investments	4,631,950	59,202
Deposits	155,087	142,110
Property and equipment, net	642,805	761,187
Right-of-use assets	<u>2,432,502</u>	<u>2,950,810</u>
Total Assets	<u><u>\$ 14,186,546</u></u>	<u><u>\$ 9,818,675</u></u>
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 127,059	\$ 190,050
Accrued expenses	355,334	334,996
Refundable advances	140,426	52,681
Lease liability	<u>3,412,689</u>	<u>4,047,957</u>
Total Liabilities	<u>4,035,508</u>	<u>4,625,684</u>
Net Assets		
Without donor restrictions:		
Undesignated	5,439,788	1,668,390
Board-designated	<u>1,880,000</u>	<u>1,880,000</u>
Total Net Assets Without Donor Restrictions	7,319,788	3,548,390
With donor restrictions	<u>2,831,250</u>	<u>1,644,601</u>
Total Net Assets	<u>10,151,038</u>	<u>5,192,991</u>
Total Liabilities and Net Assets	<u><u>\$ 14,186,546</u></u>	<u><u>\$ 9,818,675</u></u>

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

TAHIRIH JUSTICE CENTER
STATEMENTS OF ACTIVITIES

For The Years Ended December 31, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support						
Donated professional services	\$ 29,241,898	\$ --	\$ 29,241,898	\$ 25,956,801	\$ --	\$ 25,956,801
Grants and contributions	13,503,584	2,376,875	15,880,459	10,396,485	1,644,601	12,041,086
Investment income	21,515	--	21,515	16,948	--	16,948
Other income	15,555	--	15,555	11,052	--	11,052
Net assets released from restrictions:						
Satisfaction of program restrictions	477,708	(477,708)	--	232,884	(232,884)	--
Satisfaction of time restrictions	712,518	(712,518)	--	1,286,334	(1,286,334)	--
Total Revenue and Support	<u>43,972,778</u>	<u>1,186,649</u>	<u>45,159,427</u>	<u>37,900,504</u>	<u>125,383</u>	<u>38,025,887</u>
Expenses						
Program Services						
Services	34,642,899	--	34,642,899	31,540,497	--	31,540,497
Advocacy	1,667,097	--	1,667,097	1,873,463	--	1,873,463
Total Program Services	<u>36,309,996</u>	<u>--</u>	<u>36,309,996</u>	<u>33,413,960</u>	<u>--</u>	<u>33,413,960</u>
Supporting Services						
General and administrative	3,029,731	--	3,029,731	2,471,825	--	2,471,825
Fundraising	861,653	--	861,653	856,857	--	856,857
Total Supporting Services	<u>3,891,384</u>	<u>--</u>	<u>3,891,384</u>	<u>3,328,682</u>	<u>--</u>	<u>3,328,682</u>
Total Expenses	<u>40,201,380</u>	<u>--</u>	<u>40,201,380</u>	<u>36,742,642</u>	<u>--</u>	<u>36,742,642</u>
Change in Net Assets	3,771,398	1,186,649	4,958,047	1,157,862	125,383	1,283,245
Net Assets, Beginning of Year	<u>3,548,390</u>	<u>1,644,601</u>	<u>5,192,991</u>	<u>2,390,528</u>	<u>1,519,218</u>	<u>3,909,746</u>
Net Assets, End of Year	<u>\$ 7,319,788</u>	<u>\$ 2,831,250</u>	<u>\$ 10,151,038</u>	<u>\$ 3,548,390</u>	<u>\$ 1,644,601</u>	<u>\$ 5,192,991</u>

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

TAHIRIH JUSTICE CENTER
STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2025

	Program Services			Supporting Services		Total	
	Services	Advocacy	Total Program Services	General and Administrative	Fundraising	Supporting Services	Total
Donated professional services	\$ 28,627,426	\$ 72,899	\$ 28,700,325	\$ 541,573	\$ --	\$ 541,573	\$ 29,241,898
Salaries	3,454,436	886,453	4,340,889	1,520,085	510,555	2,030,640	6,371,529
Fringe benefits and payroll taxes	948,930	243,508	1,192,438	417,566	140,249	557,815	1,750,253
Occupancy	390,498	100,207	490,705	171,834	57,714	229,548	720,253
Other professional services	277,488	164,466	441,954	170,509	63,109	233,618	675,572
Subrecipients and coalition partners	340,154	--	340,154	--	--	--	340,154
Equipment rental, maintenance and software	161,561	41,459	203,020	71,093	23,878	94,971	297,991
Client expenses and support	180,168	10,373	190,541	--	--	--	190,541
Depreciation and amortization	75,428	19,356	94,784	33,191	11,148	44,339	139,123
Outreach and education	5,460	83,954	89,414	--	26,924	26,924	116,338
Telephone	49,623	12,734	62,357	21,836	7,334	29,170	91,527
Subscriptions, dues and fees	10,709	2,605	13,314	42,252	3,085	45,337	58,651
Staff training	34,226	8,121	42,347	4,829	1,816	6,645	48,992
Other	20,458	5,250	25,708	9,000	3,024	12,024	37,732
Travel	21,084	4,100	25,184	6,052	6,130	12,182	37,366
Insurance	17,715	4,546	22,261	7,795	2,618	10,413	32,674
Postage and delivery	15,392	3,950	19,342	6,773	2,275	9,048	28,390
Supplies	7,388	1,896	9,284	3,251	1,091	4,342	13,626
Printing and copying	4,755	1,220	5,975	2,092	703	2,795	8,770
Total Expenses	<u>\$ 34,642,899</u>	<u>\$ 1,667,097</u>	<u>\$ 36,309,996</u>	<u>\$ 3,029,731</u>	<u>\$ 861,653</u>	<u>\$ 3,891,384</u>	<u>\$ 40,201,380</u>

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

TAHIRIH JUSTICE CENTER

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended December 31, 2024

	Program Services			Supporting Services			
			Total			Total	
	Services	Advocacy	Program Services	General and Administrative	Fundraising	Supporting Services	Total
Donated professional services	\$ 25,238,253	\$ 672,181	\$ 25,910,434	\$ 46,367	\$ --	\$ 46,367	\$ 25,956,801
Salaries	3,540,307	767,563	4,307,870	1,531,466	524,369	2,055,835	6,363,705
Fringe benefits and payroll taxes	949,948	205,955	1,155,903	410,929	140,700	551,629	1,707,532
Occupancy	429,737	93,170	522,907	185,896	63,650	249,546	772,453
Other professional services	104,197	40,960	145,157	80,843	15,917	96,760	241,917
Subrecipients and coalition partners	540,202	--	540,202	--	--	--	540,202
Equipment rental, maintenance and software	131,753	28,565	160,318	56,994	19,514	76,508	236,826
Client expenses and support	228,035	9,943	237,978	--	--	--	237,978
Depreciation and amortization	77,413	16,784	94,197	33,487	11,466	44,953	139,150
Outreach and education	106,821	3,515	110,336	--	48,206	48,206	158,542
Telephone	52,184	11,314	63,498	22,574	7,729	30,303	93,801
Subscriptions, dues and fees	10,925	4,965	15,890	36,626	3,948	40,574	56,464
Staff training	34,836	1,616	36,452	3,009	995	4,004	40,456
Other	20,502	4,445	24,947	8,869	3,037	11,906	36,853
Travel	23,718	1,286	25,004	32,415	9,672	42,087	67,091
Insurance	21,874	4,742	26,616	9,462	3,240	12,702	39,318
Postage and delivery	16,731	3,627	20,358	7,238	2,478	9,716	30,074
Supplies	7,191	1,559	8,750	3,111	1,066	4,177	12,927
Printing and copying	5,870	1,273	7,143	2,539	870	3,409	10,552
Total Expenses	<u>\$ 31,540,497</u>	<u>\$ 1,873,463</u>	<u>\$ 33,413,960</u>	<u>\$ 2,471,825</u>	<u>\$ 856,857</u>	<u>\$ 3,328,682</u>	<u>\$ 36,742,642</u>

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

TAHIRIH JUSTICE CENTER

STATEMENTS OF CASH FLOWS

For The Years Ended December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities		
Change in net assets	\$ 4,958,047	\$ 1,283,245
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Discount on pledges receivable	10,544	21,694
Provision for doubtful pledges receivable	17,508	6,000
Amortization of right-of-use assets	518,308	493,999
Depreciation and amortization	139,123	139,150
Realized and unrealized gains from investments	(9,493)	(9,231)
Changes in assets and liabilities:		
Grants and contributions receivable	(482,337)	335,918
Prepaid expenses and other	(4,595)	(10,529)
Deposits	(12,977)	(13,239)
Accounts payable	(62,991)	(139,990)
Accrued expenses	20,338	(1,552)
Refundable advances	87,745	21,265
Lease liability	<u>(635,268)</u>	<u>(569,755)</u>
Net Cash Provided by Operating Activities	<u>4,543,952</u>	<u>1,556,975</u>
Cash Flows From Investing Activities		
Proceeds from sales of investments	765,453	291,834
Purchases of investments	(5,328,708)	(20,238)
Purchases of property and equipment	<u>(20,741)</u>	<u>(16,699)</u>
Net Cash (Used in) Provided by Investing Activities	<u>(4,583,996)</u>	<u>254,897</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(40,044)	1,811,872
Cash and Cash Equivalents, Beginning of Year	<u>2,875,050</u>	<u>1,063,178</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,835,006</u></u>	<u><u>\$ 2,875,050</u></u>
Noncash Investing Activities		
Right-of-use asset obtained in exchange for operating lease liability	<u>\$ --</u>	<u>\$ 150,538</u>

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

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

Tahirih Justice Center (“Tahirih”) is a nonprofit organization founded in 1997 and incorporated in the Commonwealth of Virginia. Tahirih is inspired by the principles of the Bahá’í Faith. Its mission is to enable women, girls, and other immigrant survivors fleeing gender-based violence to access justice through direct legal services, social services case management, bridge-building policy advocacy, and research-based training and education.

Below are descriptions of Tahirih’s major programs:

Services: Tahirih provides pro bono legal services in immigration and family law, as well as holistic social services case management to ensure that its clients can truly access justice and become self-sufficient members of their community. To maximize the number of women and girls served, Tahirih collaborates with attorneys at top law firms who donate their time to represent clients through Tahirih’s Pro Bono Attorney Network. Since opening its doors in 1997, Tahirih has assisted over 30,000 immigrant survivors fleeing abuse. Even while handling a high volume of complex cases, Tahirih maintains a 99% success record – a measure of Tahirih’s dedication to excellence and to its clients, as well as the compelling nature of its clients’ cases.

Advocacy: Through its unusual approach to advocacy rooted in its direct services experiences, Tahirih seeks to amplify the voices of the women, girls, and other immigrant survivors it serves in critical public policy debates at the federal, state and local levels on issues that directly impact them. Tahirih’s intimate understanding of the abuse suffered by its clients provides unique insights that enable it to design and execute effective campaigns for systemic change and the long-term protection of women, girls, and other immigrant survivors. While most organizations focus on either direct services or public policy advocacy, Tahirih engages in both to provide a critical bridge between direct services and national advocacy. Tahirih is a leader in a range of public policy debates affecting women, girls, and other immigrant survivors, including asylum for women and girls fleeing gender-based persecution, forced marriage, female genital mutilation/cutting and other issues.

BASIS OF ACCOUNTING

The accompanying financial statements of Tahirih are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

CASH AND CASH EQUIVALENTS

Tahirih considers substantially all highly liquid investments with an initial maturity of three months or less when purchased to be cash equivalents.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GRANTS AND CONTRIBUTIONS RECEIVABLE

Unconditional grants and contributions receivable are stated at net realizable value. Tahirih uses the allowance method to record potentially uncollectible receivables. Management determines the allowance for doubtful accounts based on historical bad debt percentages. Grants and contributions receivable are individually analyzed for collectability and written off when all collection efforts are exhausted.

RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

At the inception of an agreement, Tahirih evaluates whether the agreement meets the criteria for a lease. Right-of-use assets (“ROU”) and lease liabilities are recognized at the commencement date of the lease agreement based on the present value of lease payments over the lease term using a risk free rate of return that coincides with the date and term of the lease and is adjusted for lease incentives. The asset is amortized over the lease term and is reflected as occupancy expense in the accompanying financial statements. The lease liability is reduced as cash payments are made under the terms of the lease. Short-term operating leases, which have an initial term of 12 months or less, are not recorded on the statements of financial position. Instead, the lease payments of those leases are reported as occupancy expense on a straight-line basis over the lease term.

INVESTMENTS

Investments consist of a money market fund and fixed income securities and are recorded in the accompanying financial statements at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales are reflected on a trade date basis. Interest income is recorded on the accrual basis.

FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurement*, defines fair value and establishes a framework for measuring fair value for assets and liabilities that are measured at fair value on a recurring basis. In accordance with the accounting standards for fair value measurement for those assets and liabilities that are measured at fair value on a recurring basis, Tahirih has categorized its applicable financial instruments into a required fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest-level input that is significant to the fair value measurement of the instrument.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FAIR VALUE MEASUREMENT (CONTINUED)

Applicable financial assets and liabilities are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs based on quoted prices (unadjusted) in active markets for identical assets or liabilities accessible at the measurement date.

Level 2 – Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets.

Level 3 – Unobservable inputs for the asset or liability, including the reporting entity's own assumptions in determining the fair value measurement.

See Note 5 of these financial statements for assets that were measured at fair value on a recurring basis.

PROPERTY, EQUIPMENT AND RELATED DEPRECIATION AND AMORTIZATION

Property and equipment with a useful life of more than one year and an acquisition cost greater than \$5,000 are capitalized at cost. Depreciation and amortization on software and web design, office equipment, computers, and furniture are provided for on a straight-line basis over the estimated useful lives of the assets, which range from three to seven years. Costs related to web design are capitalized in accordance with FASB ASC Topic 350-50, *Website Development Costs*, while costs incurred during the planning and post-implementation operation stages are expensed. The cost of property and equipment retired or disposed of is removed from the accounts along with the related accumulated depreciation or amortization, and any gain or loss is reflected in revenue and support or expenses in the accompanying statements of activities. Major additions are capitalized, while replacements, maintenance and repairs that do not improve or extend the lives of the respective assets are expensed as incurred.

CLASSIFICATION OF NET ASSETS

The net assets of Tahirih are reported as follows:

- Net assets without donor restrictions represent the portion of expendable funds that are available for any purpose in performing the primary objectives of Tahirih at the discretion of Tahirih's management and the Board of Directors (the Board). From time to time, the Board designates a portion of these net assets for specific purposes, which makes them unavailable for use at management's discretion. As of December 31, 2025 and 2024, the Board has designated \$1,880,000 of net assets without donor restrictions to serve as an operating reserve to secure Tahirih's long-term financial viability.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CLASSIFICATION OF NET ASSETS (CONTINUED)

- Net assets with donor restrictions represent funds that are specifically restricted by donors for use in various programs and/or for a specific period of time. These donor restrictions can be temporary in nature in that they will be met by actions of Tahirih or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated that the funds be maintained in perpetuity. As of December 31, 2025 and 2024, Tahirih had no net assets with donor restrictions that are required to be maintained in perpetuity.

REVENUE RECOGNITION

Tahirih recognizes all unconditional contributed support in the period in which the unconditional commitment is made, including the portion of gala donations that exceed the value given by the donor. Gala donations to the extent of the benefits received by the donor, are recognized at the point in time that the event occurs. Unconditional grants and contributions are considered revenue and support without donor restrictions and available for general operations unless specifically restricted by the donor. Tahirih reports unconditional grants of cash and other assets as revenue and support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets to a particular purpose or to future periods. When the stipulated time restriction ends or the purpose of the restriction is met, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statements of activities as net assets released from restrictions. Tahirih has elected to reflect donor-restricted contributions whose restrictions are met in the same reporting period in which they are promised as support without donor restrictions in the accompanying statements of activities.

Revenue recognized on unconditional grants for which the cash has not been received from the grantor as of year-end is reflected as grants and contributions receivable in the accompanying statements of financial position. Unconditional grants and contributions that are expected to be collected within one year are recorded at net realizable value. Conditional promises to give, 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 substantially met.

Unconditional grants and contributions that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on these amounts are computed using risk-free interest rates applicable to the period over which the promised grants and contributions are to be received and are adjusted annually.

Tahirih has cost-reimbursable grants and contracts with U.S. government and state agencies which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as support when Tahirih has incurred expenditures in compliance with specific grant or contract provisions. Direct and indirect expenses incurred, but not yet reimbursed or billed, under these grants and contracts are reported as grants and contributions receivable in the accompanying statements of financial position.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DONATED PROFESSIONAL SERVICES

Unconditional contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Donated legal services are recorded at fair value based on standard billing rates as represented by the respective law firms.

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of functional expenses. Expenses directly attributed to a specific functional area are reported as expenses of that functional area, while shared costs that benefit multiple functional areas have been allocated among the functional areas based on estimates determined by management to be reasonable. Direct salaries are allocated based on time sheets. All shared costs are allocated based on direct salaries. Shared costs include fringe benefits; occupancy; equipment and software; subscriptions; dues and fees; and other expenses.

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – GRANTS AND CONTRIBUTIONS RECEIVABLE

Grants and contributions receivable consisted of the following as of December 31, 2025 and 2024:

	2025	2024
Nonfederal grants and contributions	\$ 2,791,399	\$ 1,840,735
Federal grants	<u>602,425</u>	<u>1,091,760</u>
Total Grants and Contributions Receivable	3,393,824	2,932,495
Less: Discount on Multiyear Pledges	(32,786)	(22,242)
Less: Allowance for Doubtful Accounts	<u>(7,500)</u>	<u>(11,000)</u>
Grants and Contributions Receivable, Net	<u>\$ 3,353,538</u>	<u>\$ 2,899,253</u>

Nonfederal grants receivable as of December 31, 2025 and 2024, are shown at the present value of estimated future cash flows using discount rates between 3.73% and 4.38%, which are based on available data for the risk-free U.S. T-bill rate that correlates with the pledge terms.

Federal grants receivable are all expected to be collected in less than one year.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 2 – GRANTS AND CONTRIBUTIONS RECEIVABLE (CONTINUED)

Nonfederal grants and contributions receivable represent amounts due from individual donors, foundations and state and local governments. As of December 31, 2025 and 2024, the amounts were scheduled to be paid as follows:

	2025	2024
Less than one year	\$ 2,023,534	\$ 1,565,735
One to five years	<u>767,865</u>	<u>275,000</u>
Total Nonfederal Grants and Contributions Receivable	<u>\$ 2,791,399</u>	<u>\$ 1,840,735</u>

As of December 31, 2025 and 2024, revenue from cost-reimbursable grants of approximately \$3,106,000 and \$4,351,000 had not been recognized in the accompanying statements of activities because the conditions (qualifying expenditures) on which they depend have not yet been met.

NOTE 3 – PROPERTY AND EQUIPMENT AND ACCUMULATED DEPRECIATION AND AMORTIZATION

Tahirih's property and equipment consisted of the following as of December 31, 2025 and 2024:

	2025	2024
Leasehold improvements	\$ 1,275,196	\$ 1,275,196
Software and web design	176,955	176,955
Office equipment	51,390	51,390
Computers	<u>59,090</u>	<u>38,349</u>
Total Property and Equipment	1,562,631	1,541,890
Less: Accumulated Depreciation and Amortization	<u>(919,826)</u>	<u>(780,703)</u>
Property and Equipment, Net	<u>\$ 642,805</u>	<u>\$ 761,187</u>

Depreciation and amortization expense totaled \$139,123 and \$139,150 for the years ended December 31, 2025 and 2024, respectively.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 4 – LEASES

Tahirih entered into a noncancelable lease agreement for office space in Falls Church, Virginia that commenced in December 2019 and expires in June 2031. The lease includes certain incentives, including a twelve-month rent abatement, and an annual escalation clause. Tahirih recorded a lease liability equal to the present value of the future payments under the terms of the lease, discounted at a risk-free rate of return of 1.52%.

Tahirih entered into a noncancelable lease agreement for office space in Baltimore, Maryland that commenced in September 2018 and expired in December 2023. The lease includes certain incentives, including a four-month rent abatement, and an annual escalation clause. Tahirih recorded a lease liability equal to the present value of the future payments under the terms of the lease, discounted at a risk-free rate of return of 1.52%. In December of 2023 this lease was renewed through December 31, 2028. Tahirih recorded the extended lease liability equal to the present value of the future payments under the terms of the amended lease, discounted at a risk-free rate of return of 3.95%.

Tahirih entered into a noncancelable lease agreement for office space in San Francisco, California that commenced in September 2017, and expired in February 2023. The lease includes certain incentives, including an eight-month rent abatement, and an annual escalation clause. Tahirih recorded a lease liability equal to the present value of the future payments under the terms of the lease, discounted at a risk-free rate of return of 1.52%. In March of 2023, this lease was renewed through May 31, 2028. Tahirih recorded the extended lease liability equal to the present value of the future payments under the terms of the amended lease, discounted at a risk-free rate of return of 3.5%.

Tahirih entered into a noncancelable lease agreement for office space in Houston, Texas, that commenced in December 2016, and expired in April 2024. The lease includes certain incentives, including an eight-month rent abatement, and an annual escalation clause. Tahirih recorded a lease liability equal to the present value of the future payments under the terms of the lease, discounted at a risk free rate of return of 1.52%. In May 2022, this building was sold and in February 2023, a lease with the new landlord was signed extending the lease through June 30, 2028. Tahirih recorded the extended lease liability equal to the present value of the future payments under the terms of the amended lease, discounted at a risk free rate of return of 4.01%.

Tahirih entered into a noncancelable lease agreement for office space in Atlanta, Georgia that commenced in October 2025, and expires in December 2029. The lease includes certain incentives, including a three-month rent abatement, and an annual escalation clause. Tahirih recorded the extended lease liability equal to the present value of the future payments under the terms of the amended lease, discounted at a risk-free rate of return of 3.74%.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 4 – LEASES (CONTINUED)

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of December 31, 2025 and 2024:

	2025	2024
Operating right-of-use asset assets	\$ 2,432,502	\$ 2,950,810
Operating lease liability	\$ 3,412,689	\$ 4,047,957

As of December 31, 2025, future minimum lease payments under the leases are as follows:

For the Year Ending December 31,	Amount
2026	\$ 749,647
2027	771,009
2028	677,018
2029	558,829
2030	537,387
Thereafter	<u>272,338</u>
Total	3,566,228
Less: Present value discount	<u>(153,539)</u>
Total	<u><u>\$ 3,412,689</u></u>

Other information related to the operating leases as of December 31, 2025:

Weighted average remaining lease term	4.94 years
Weighted average discount rate	1.99%

Rent expense, which is included in occupancy expense on the accompanying statements of functional expenses, was \$668,567 and \$706,417, respectively, for the years ended December 31, 2025 and 2024. Cash paid for operating leases for the years ended December 31, 2025 and 2024 totaled \$709,935 and \$622,043, respectively.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 5 – FAIR VALUE MEASUREMENT

The following tables summarize Tahirih’s assets measured at fair value on a recurring basis as of December 31, 2025 and 2024, aggregated by the fair value hierarchy level with which those measurements were made:

2025	Fair Value	Quoted Prices in Active Markets for Identical Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 61,684	\$ 61,684	\$ --	\$ --
Fixed income securities	4,570,266	--	4,570,266	--
Total Investments	<u>\$ 4,631,950</u>	<u>\$ 61,684</u>	<u>\$ 4,570,266</u>	<u>\$ --</u>

2024	Fair Value	Quoted Prices in Active Markets for Identical Assets/ Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 59,202	\$ 59,202	\$ --	\$ --
Total Investments	<u>\$ 59,202</u>	<u>\$ 59,202</u>	<u>\$ --</u>	<u>\$ --</u>

Tahirih used the following methods and significant assumptions to estimate fair value of assets recorded at fair value:

Money market funds- These investments are valued based on quoted market prices in active markets.

Fixed income securities– These investments consist of certificates of deposit and are valued based on matrix or model pricing methodology using contractual cash flows and current interest rates for certificates of deposit with similar remaining time to maturity.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 6 – NET ASSETS

NET ASSETS WITHOUT DONOR RESTRICTIONS

Tahirih’s net assets without donor restrictions are composed of undesignated amounts and board-designated amounts for an operating reserve. As of December 31, 2025 and 2024, Tahirih’s net assets without donor restrictions were as follows:

	2025	2024
Undesignated – operating	\$ 5,439,788	\$ 1,668,390
Board-designated – reserve fund	<u>1,880,000</u>	<u>1,880,000</u>
Total Net Assets Without Donor Restrictions	<u>\$ 7,319,788</u>	<u>\$ 3,548,390</u>

NET ASSETS WITH DONOR RESTRICTIONS

As of December 31, 2025 and 2024, net assets with donor restrictions were restricted for purposes or time periods as follows:

	2025	2024
Subject to expenditure for specified purpose:		
Services:		
Fellowships	\$ 514,583	\$ 222,083
Greater Washington, DC	270,000	--
Houston	166,667	125,000
Baltimore	100,000	--
Staff Wellness	100,000	--
Atlanta	80,000	--
San Francisco	<u>--</u>	<u>100,000</u>
Total Subject to Expenditure for Specified Purpose	<u>1,231,250</u>	<u>447,083</u>
Subject to the passage of time:		
Time-restricted for general operating use in future years	<u>1,600,000</u>	<u>1,197,518</u>
Total Subject to Passage of Time	<u>1,600,000</u>	<u>1,197,518</u>
Total Net Assets With Donor Restrictions	<u>\$ 2,831,250</u>	<u>\$ 1,644,601</u>

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 7 – DONATED PROFESSIONAL SERVICES

Tahirih estimated that during the years ended December 31, 2025 and 2024, it received, approximately 27,990 and 29,340 hours, respectively, of donated professional services from attorneys, legal assistants and other professionals. The value of the contributed services recognized as revenue in the accompanying statements of activities totaled \$29,241,898 and \$25,956,801 for the years ended December 31, 2025 and 2024, respectively. There were no donor restrictions related to the in-kind contributions and Tahirih does not sell the in-kind goods or services. These services were utilized in Tahirih's programs and administrative activities during the period received and were not monetized. Fair value was determined using standard billing rates provided by the donating firms.

These donated professional services relate to the following functional areas:

	2025	2024
Programs:		
Services	\$ 28,627,426	\$ 25,238,253
Advocacy	72,899	672,181
General and administrative	<u>541,573</u>	<u>46,367</u>
Total Donated Professional Services	<u>\$ 29,241,898</u>	<u>\$ 25,956,801</u>

NOTE 8 – COMMITMENTS, RISKS AND CONTINGENCIES

CONCENTRATION OF CREDIT RISK

Tahirih's cash and cash equivalents and certain fixed income securities are held in accounts at certain commercial financial institutions, which aggregate balance, at times, may exceed the Federal Deposit Insurance Corporation's insured limit of \$250,000 per depositor per institution. As of December 31, 2025 and 2024, Tahirih's cash balances exceeded the limit by approximately \$5,234,000 and \$2,502,000 respectively. Tahirih monitors the creditworthiness of these institutions and has not experienced any credit losses on its cash and cash equivalents.

COMPLIANCE AUDIT

Tahirih has received federal grants that are subject to review, audit and adjustment by state and federal agencies for qualifying expenses charged to the grants. Such audits could lead to requests for reimbursement to the state or federal agency for any expenditures or claims disallowed under the terms of the agreements. The amount of expenditures which may be disallowed by the state or federal agencies cannot be determined at this time, although Tahirih expects such amounts, if any, to be insignificant.

GOVERNMENT FUNDING AND REGULATORY CHANGES

Due to the federal government's review and potential restructuring of federal funding priorities, there is uncertainty regarding the continuation and amount of future funding from federal sources. Tahirih continues to monitor policy developments and may need to explore alternative funding sources to

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 8 – COMMITMENTS, RISKS AND CONTINGENCIES (CONTINUED)

GOVERNMENT FUNDING AND REGULATORY CHANGES (CONTINUED)

mitigate potential impacts. In addition, Tahirih is subject to various federal regulations which may be subject to change. Such changes could potentially impact Tahirih's compliance requirements and associated costs. Management is assessing compliance strategies, and may need to adjust such strategies to align with any new regulatory guidelines. For the years ended December 31, 2025 and 2024, funding from the Federal government represented approximately 17% and 30%, respectively, of Tahirih's total revenue and support excluding donated professional services.

NOTE 9 – AVAILABILITY AND LIQUIDITY

Tahirih regularly monitors liquidity required to meet its annual operating needs and other contractual commitments, while also striving to preserve the principal and return on the investment of its funds. Tahirih's financial assets available within one year of the statements of financial position date for general expenditures at December 31, 2025 and 2024, were as follows:

	2025	2024
Financial assets available at year-end:		
Cash and cash equivalents	\$ 2,835,006	\$ 2,875,050
Grants and contributions receivable, net	3,353,538	2,899,253
Investments	<u>4,631,950</u>	<u>59,202</u>
Total Financial Assets Available Within One Year	10,820,494	5,833,505
Less:		
Amounts unavailable for general expenditures within one year due to donor restrictions	(950,417)	(454,375)
Amounts unavailable to management without Board approval:		
Board-designated for working operating reserve	<u>(1,880,000)</u>	<u>(1,880,000)</u>
Financial Assets Available to Meet General Expenditures Within One Year	<u>\$ 7,990,077</u>	<u>\$ 3,499,130</u>

Tahirih has various sources of liquidity at its disposal, including cash and cash equivalents and investments, which are available for general expenditures, liabilities and other obligations as they come due. Management focuses on maintaining the financial liquidity of Tahirih throughout the year by monitoring Tahirih's cash flow needs on a quarterly basis. Management is aware of the cyclical nature of Tahirih's cash flow related to various funding sources and is therefore able to ensure that cash is available to meet current liquidity needs. Additionally, Tahirih has board-designated net assets as a reserve which could be available for current operations with Board approval, if necessary.

TAHIRIH JUSTICE CENTER

NOTES TO FINANCIAL STATEMENTS

For The Years Ended December 31, 2025 and 2024

NOTE 10 – RETIREMENT PLAN

Tahirih has a defined contribution retirement plan which is operated under Section 401(k) of the Internal Revenue Code (the “IRC”), covering all eligible employees. Employees can make voluntary tax-deferred contributions into Tahirih’s 401(k) retirement plan within specified limits. Tahirih provides a discretionary contribution based on eligible employee salaries vesting over five years. Tahirih contributed 2.5% for each of the years ended December 31, 2025 and 2024, which resulted in contributions to the plan of \$120,449 and \$86,087, respectively.

NOTE 11 – INCOME TAXES

Tahirih qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (“IRC”) and is classified as a publicly supported organization under Section 509(a)(1) of the IRC. No provision for income taxes is required for the years ended December 31, 2025 and 2024, as Tahirih had had no significant net unrelated business income. Tahirih follows the authoritative guidance relating to accounting for uncertainty in income taxes included in FASB ASC Topic 740, *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity’s financial statements and prescribe a threshold of “more likely than not” for recognition and derecognition of tax positions taken or expected to be taken in a tax return. Tahirih evaluated its uncertainty in income taxes for the years ended December 31, 2025 and 2024, and determined that there were no matters that would require recognition in the financial statements or that may have an effect on its tax-exempt status. As of December 31, 2025, the statute of limitations for certain tax years remained open with the U.S. federal jurisdiction and/or the various states and local jurisdictions in which Tahirih files tax returns. It is Tahirih’s policy to recognize interest and penalties related to uncertainty in income taxes, if any, in income tax or interest expense. As of December 31, 2025 and 2024, Tahirih had no accruals for interest and/or penalties. There are currently no examinations, pending or in progress, regarding Tahirih’s tax returns.

NOTE 12 – SUBSEQUENT EVENTS

In preparing these financial statements, Tahirih has evaluated, for potential recognition or disclosure, events and transactions through June 30, 2026, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in these financial statements.

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
Tahirih Justice Center

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the financial statements of Tahirih Justice Center ("Tahirih"), which comprise the statement of financial position as of December 31, 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 (collectively referred to as the "financial statements"), and have issued our report thereon dated June 30, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tahirih'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tahirih's internal control. Accordingly, we do not express an opinion on the effectiveness of Tahirih'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 Tahirih'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tahirih'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 statements. 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 Tahirih's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tahirih's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CBIZ CPAs P.C.

Washington, DC
June 30, 2026

Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Board of Directors of
Tahirih Justice Center

Opinion on Each Major Federal Program

We have audited Tahirih Justice Center's ("Tahirih") 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 Tahirih's major federal program for the year ended December 31, 2025. Tahirih's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Tahirih complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Tahirih 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 the major federal program. Our audit does not provide a legal determination of Tahirih'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 Tahirih's federal programs.

Auditors' 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 on Tahirih'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 GAAS, *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 Tahirih's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Tahirih'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 Tahirih'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 Tahirih'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.

Other Matters

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 the 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.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CBIZ CPAs P.C.

Washington, DC
June 30, 2026

TAHIRIH JUSTICE CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Grantor and Entity Identifying Number/Grant Number When No Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
Legal Assistance for Victims	16.524	N/A	\$ 242,134	\$ 1,043,793
Pass-through from the Commonwealth of Virginia Department of Criminal Justice Services Crime Victim Assistance	16.575	22-E4130VP22	--	65,229
Pass-through from the State of California Office of Emergency Services Office of Crime Control and Prevention Crime Victim Assistance	16.575	UV22 01 1396	--	139,299
Pass-through from the State of Texas Office of the Governor Criminal Justice Division Crime Victim Assistance	16.575	2353813 2353814	--	306,423
Pass-through from the State of Georgia Criminal Justice Coordinating Council Crime Victim Assistance	16.575	C23-8-245	--	137,700
Total Crime Victim Assistance #16.575			--	648,651
Pass-through from the Commonwealth of Virginia Department of Criminal Justice Services Violence Against Women Formula Grants	16.588	24-P5460VA22	--	49,772
Pass-through from the State of Georgia Criminal Justice Coordinating Council Violence Against Women Formula Grants	16.588	W24-8-034	--	59,415
Total Violence Against Women Formula Grants #16.588			--	109,187
OVW Technical Assistance Initiative	16.526	N/A	5,890	291,458
Pass-through from Raksha, Inc. Culturally and Linguistically Specific Services Program	16.016	15JOVW-24-GG-03333- CSSP	--	8,907
Total U.S. Department of Justice			248,024	2,101,996
U.S. DEPARTMENT OF TREASURY				
Pass-through from the State of Georgia Criminal Justice Coordinating Council COVID-19 – Coronavirus State and Local Fiscal Recovery Funds	21.027	X50-8-011	--	10,392
Total Covid 19 – Coronavirus State and Local Fiscal Recovery Funds #21.027			--	10,392
Total U.S. Department of Treasury			--	10,392
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass-through from Commonwealth of Virginia Department of Social Services Temporary Assistance for Needy Families	93.558	FAM-21-071-02	--	9,000
Pass-through from Texas Health and Human Services Commission Family Violence Prevention and Services/ Domestic Violence Shelter and Support Services	93.671	HHS001108000007	--	93,391

See accompanying notes to this schedule.

TAHIRIH JUSTICE CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

For The Year Ended December 31, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Identifying Number/Grant Number When No Assistance Listing Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)				
Pass-through from Commonwealth of Virginia Department of Social Services				
Family Violence Prevention and Services/				
Domestic Violence Shelter and Support Services	93.671	FAM-25-064-01	\$ --	\$ 9,800
Pass-through from Commonwealth of Virginia Department of Social Services				
Family Violence Prevention and Services/				
Domestic Violence Shelter and Support Services	93.671	FAM-21-071-02	--	24,190
Pass-through from Texas Health and Human Services Commission				
Family Violence Prevention and Services/				
Domestic Violence Shelter and Support Services	93.671	HHS001108000007	--	82,943
Total Family Violence Prevention and Services/ Domestic Violence Shelter and Support Services #93.671			--	210,324
Pass-through from the USCRI				
Services to Victims of a Severe Form of Trafficking	93.598	90ZV0137-01 90ZV0136-01 90ZV0135-01	--	13,063
Services to Victims of a Severe Form of Trafficking	93.598	N/A	92,130	252,966
Total Services to Victims of a Severe Form of Trafficking #93.598			92,130	266,029
Total U.S. Department of Health and Human Services			92,130	485,353
U.S. DEPARTMENT OF LABOR				
Pass-through from Commonwealth of Virginia Department of Social Services				
Social Security Disability Insurance	96.001	FAM-21-071-02	--	41,000
Total U.S. Department of Labor			--	41,000
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 340,154	\$ 2,638,741

See accompanying notes to this schedule.

TAHIRIH JUSTICE CENTER

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended December 31, 2025

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (“SEFA”) includes the federal award activity of Tahirih Justice Center (“Tahirih”) under programs of the federal government for the year ended December 31, 2025. The information on the SEFA 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 SEFA presents only a selected portion of the operations of Tahirih, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Tahirih.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, *Cost Principles for Not-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Tahirih has elected not to use the de minimis indirect cost rate as allowed under the Uniform Guidance.

TAHIRIH JUSTICE CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Year Ended December 31, 2025

SECTION I — SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

UNMODIFIED

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified?

☐ Yes ☒ None reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

FEDERAL AWARDS

Internal control over major federal programs:

Material weakness(es) identified?

☐ Yes ☒ No

Significant deficiency(ies) identified?

☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major federal programs

UNMODIFIED

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major federal program:

NAME OF FEDERAL PROGRAM OR CLUSTER

**ASSISTANCE LISTING
NUMBER**

Legal Assistance for Victims

16.524

Dollar threshold used to distinguish between type A and type B programs:

\$1,000,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

TAHIRIH JUSTICE CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For The Year Ended December 31, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

None required to be reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None required to be reported.

SECTION IV - SUMMARY OF PRIOR YEAR FINDINGS

Financial Statement Audit Findings

None reported.

Major Federal Award Program Audit Findings and Questioned Costs

None reported.