THE DUKE OF EDINBURGH'S INTERNATIONAL AWARD USA

FINANCIAL STATEMENTS AS OF MARCH 31, 2023 AND 2022

TOGETHER WITH AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Duke of Edinburgh's
International Award USA:

Opinion

We have audited the accompanying financial statements of The Duke of Edinburgh's International Award USA, which comprise the statement of financial position as of March 31, 2023 and 2022, and the related statements of activities, cash flows and functional expenses 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 The Duke of Edinburgh's International Award USA as of March 31, 2023 and 2022, and the changes in its net assets and its cash flows for the year 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 The Duke of Edinburgh's International Award USA 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 aggregate, which raise substantial doubt about The Duke of Edinburgh's International Award USA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

- Identify and assess the risk 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 The Duke of Edinburgh's International Award USA'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 judgement, there are conditions or events, considered in the aggregate, which raise substantial doubt about The Duke of Edinburgh's International Award USA'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.

DUGAN & LOPATKA

Warrenville, Illinois
August 25, 2023

EXHIBIT 1

THE DUKE OF EDINBURGH'S INTERNATIONAL AWARD USA
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2023 AND 2022

A S S E T S

	2023	2022
ASSETS:		
Cash	$ 31,827	$ 161,929
Pledges receivables, net	545,722	767,050
Other receivables	10,585	-
Prepaid expense and deposits	28,508	9,273
Fixed assets, net	10,221	13,870
Total assets	$ 626,863	$ 952,122

LIABILITIES AND NET ASSETS

	2023	2022
LIABILITIES:		
Accounts payable	$ 5,274	$ 12,518
Accrued expenses	12,183	47,852
Total liabilities	17,457	60,370
NET ASSETS:		
Without donor restrictions	56,578	143,152
With donor restrictions	552,828	748,600
Total net assets	609,406	891,752
Total liabilities and net assets	$ 626,863	$ 952,122

The accompanying notes are an integral part of this statement.

EXHIBIT 2

THE DUKE OF EDINBURGH'S INTERNATIONAL AWARD USA
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE:						
Contributions	$ 186,376	$ 270,322	$ 456,698	$ 208,492	$ 1,121,625	$ 1,330,117
In-kind contributions	38,953	-	38,953	5,910	-	5,910
Grant under CARES Act	-	-	-	38,077	-	38,077
Program fees	78,632	-	78,632	70,964	-	70,964
Employee retention credit	68,813	-	68,813	68,094	-	68,094
Miscellaneous revenue	994	-	994	1,249	-	1,249
Net assets released from restrictions	466,094	(466,094)	-	497,010	(497,010)	-
Total revenue	839,862	(195,772)	644,090	889,796	624,615	1,514,411
FUNCTIONAL EXPENSES:						
Program expenses	600,718	-	600,718	519,738	-	519,738
General and administrative expenses	177,926	-	177,926	134,862	-	134,862
Fundraising expenses	147,792	-	147,792	130,796	-	130,796
Total expenses	926,436	-	926,436	785,396	-	785,396
CHANGE IN NET ASSETS	(86,574)	(195,772)	(282,346)	104,400	624,615	729,015
NET ASSETS, Beginning of year	143,152	748,600	891,752	38,752	123,985	162,737
NET ASSETS, End of year	$ 56,578	$ 552,828	$ 609,406	$ 143,152	$ 748,600	$ 891,752

The accompanying notes are an integral part of this statement.

THE DUKE OF EDINBURGH'S INTERNATIONAL AWARD USA
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ (282,346)	$ 729,015
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	3,649	991
Loss on disposal of equipment	-	651
Changes in assets and liabilities -		
Decrease (increase) in pledges receivable, net	221,328	(612,866)
(Increase) in other receivables	(10,585)	-
(Increase) in prepaid expenses and deposits	(19,235)	-
(Decrease) increase in accounts payable	(7,244)	10,119
(Decrease) increase in accrued expenses	(35,669)	7,204
(Decrease) in refundable advance	-	(38,077)
Total adjustments	152,244	(631,978)
Net cash provided by (used in) operating activities	(130,102)	97,037
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets	-	(13,611)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(130,102)	83,426
CASH AND CASH EQUIVALENTS, Beginning of year	161,929	78,503
CASH AND CASH EQUIVALENTS, End of year	$ 31,827	$ 161,929

The accompanying notes are an integral part of this statement.

EXHIBIT 4

THE DUKE OF EDINBURGH'S INTERNATIONAL AWARD USA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

	2023				2022			
	Programs	General and Administrative	Fundraising	Total	Programs	General and Administrative	Fundraising	Total
Staff costs	$ 416,699	$ 107,928	$ 98,195	$ 622,822	$ 386,761	$ 107,154	$ 84,380	$ 578,295
Professional fees	-	48,968	8,872	57,840	-	11,650	8,278	19,928
Advertising	21,664	-	-	21,664	33,817	-	-	33,817
Donor servicing	-	-	19,311	19,311	-	-	17,271	17,271
Events	22,658	-	10,304	32,962	1,895	-	7,511	9,406
Financial costs	-	8,818	-	8,818	-	3,855	-	3,855
Training costs	2,984	435	395	3,814	12,549	-	-	12,549
Information technology	25,318	2,055	1,870	29,243	22,673	2,672	3,290	28,635
Office costs	37,538	9,722	8,845	56,105	44,670	8,179	10,066	62,915
Travel	34,640	-	-	34,640	4,835	-	-	4,835
Participant scholarships	20,297	-	-	20,297	3,576	-	-	3,576
Volunteering, recruitment and retention	5,339	-	-	5,339	2,930	-	-	2,930
Depreciation	3,649	-	-	3,649	991	-	-	991
Program site costs	1,827	-	-	1,827	4,867	-	-	4,867
Other	8,105	-	-	8,105	174	1,352	-	1,526
	$ 600,718	$ 177,926	$ 147,792	$ 926,436	$ 519,738	$ 134,862	$ 130,796	$ 785,396

The accompanying notes are an integral part of this statement.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Duke of Edinburgh's International Award transforms individuals, communities and societies around the world, helping young people to exceed expectations. It allows their achievements to be recognized consistently worldwide through a unique, international accreditation.

The Award is:

- Open to all young people aged 14-24, regardless of their background and circumstances.
- About personal development and individual challenge: it is a non-competitive, enjoyable, voluntary program, which requires sustained effort over time.
- A non-formal educational framework which can complement formal education or offer a substitute where formal opportunities are not available.
- Comprised of three levels: Bronze, Silver and Gold.
- Consists of four Sections: Voluntary Service, Skills, Physical Recreation and Adventurous Journey, as well as a Project at the Gold level.

The Duke of Edinburgh's International Award USA (the Organization) offices were established in May of 2016. As a licensed National Award Operator by The Duke of Edinburgh's International Award Foundation (IAF), Award USA operates with over 35 program partners (Award Centers): schools, after school programs, corporations and colleges to deliver the Award nationally in 18 states. Award USA is also expanding an innovative Virtual Award Program connecting young people in far flung parts of the USA with corporate mentors through electronic means to participate in the Award where no Award Centers have yet been established. Award USA's ambition is that every young person in the USA should have the opportunity to pursue the Award. Continued funding for Award USA comes from primarily private donors, as well as grant support, Award Participant fees, and Award Center licensing fees. Scholarship funds are raised to support marginalized and low income young people as well as low income Award Centers in their Award activities including their Adventurous Journeys.

The Award equips young people for life.

The financial statements were available to be issued on August 25, 2023 with subsequent events being evaluated through this date.

Basis of Accounting -

The financial statements of the Organization have been prepared on the accrual basis of accounting which recognizes revenues as they are earned and expenses as they are incurred.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Presentation -

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (GAAP). Under GAAP, the Organization is required to report information regarding its financial position and activities according to two classes of net assets, without donor restrictions and with donor restrictions.

Without donor restrictions - Net assets that are not subject to donor-imposed stipulations and may be expensed for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the board of directors.

With donor restrictions - Net assets subject to donor-imposed stipulations. Some donor restrictions are temporary in nature; those restrictions will be met either by actions of the Organization and/or the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

Use of Estimates -

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents -

All highly liquid instruments with an original maturity of three months or less are considered to be cash equivalents.

Concentration of Credit Risk -

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash.

The Organization places its cash and deposits with high quality financial institutions; however, deposits may exceed the federally insured limits from time to time.

Pledges Receivable -

Pledges receivable consist of amounts unconditionally pledged but not received. An allowance for receivables is provided based upon management's judgment including such factors as type of contribution and nature of fundraising activity. For the years ended March 31, 2023 and 2022, amounts deemed uncollectable and written off as bad debt expense are $8,105 and $-0-, respectively. Management considers the receivables recorded at March 31, 2023 and 2022, to be fully collectible.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fixed Assets -

Fixed assets are recorded at cost. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets ranging from three to five years.

Leases -

The Organization determines if an arrangement is a lease or contains a lease at inception of the contract. The Organization's operating leases, other than short-term leases which are 12 months or fewer, are presented in operating lease right-of-use assets, current portion of operating lease liabilities, and long-term portion of operating lease liabilities. At March 31, 2023, the Organization had no leases, other than short-term leases, accordingly, there are no leases recorded on the accompanying statement of financial position.

Operating lease right-of-use assets and lease liabilities are measured based on the present value of future lease payments over the lease term at each lease's commencement date. As most of the Organization's leases do not specify their implicit rate, the Organization has elected a practical expedient to use the nominal yield, at lease inception, applicable to U.S. Treasury instruments with a maturity of similar length of the lease term.

Operating lease right-of-use assets include all fixed contractual lease payments and initial direct costs incurred by the Organization, less any lease incentives the Organization receives from the lessor. The Organization has elected a practical expedient to account for lease and non-lease components together as a single lease component. The terms of the Organization's leases generally contain lease payments and reimbursements to the lessor of the Organization's proportionate share of common area maintenance (CAM), real estate taxes and other pass-through charges. Only the fixed lease components are included in the right-of-use assets and lease liabilities. Additionally, the Organization has elected not to apply these lease accounting policies to leases with a term of one year or less at the commencement date.

Operating lease expense for lease payments is recognized on a straight-line basis over the terms of each lease. Variable lease components include CAM, real estate taxes and other charges and are recorded as lease expense as incurred.

The Organization's leases can contain options granting the right to renew or extend the term of the lease for specified option periods. The decision as to whether the Organization will exercise the renewal options is generally at the Organization's sole discretion. The Organization includes lease extensions in the lease term when it is reasonably certain that the Organization will exercise the extension.

Prepaid Expense and Deposits -

Prepaid expenses consist of various payments that the Organization has made in advance for rent and other services.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Contributed Services and Goods -

The Organization records the fair market value of contributed services and goods if the contributed services and goods create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills and would need to be purchased if not provided by donation. During the years ended March 31, 2023 and 2022, the Organization received donated goods and services valued at $38,953 and $5,910, respectively.

Revenue Recognition -

The Organization recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. 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 met. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or a purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization periodically receives contributions in a form other than cash. If the Organization receives a contribution of land, buildings, or equipment, the contributed asset is recognized as an asset at its estimated fair value at the date of the gift, provided that the value of the asset and its estimated useful life meets the capitalization policy. Other assets received as contributions are recorded and reflected in the financial statements at their estimated fair values at the date received.

Program Fees -

The Organization recognizes revenue from license fees and participant registration fees at a point of time. The performance obligation consists of allowing the licensee the right to use the program and name and also provide support and training. The participant registration fees consist of a small fee for participants to be part of the program. These performance obligations are considered at point of time and revenue is recognized when invoice as majority of the service provide to licensee and participant is covered by contributions.

Income Taxes -

The Organization has been determined by the Internal Revenue Service to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been established.

The Organization files informational tax returns in the U.S. federal jurisdiction and Illinois. With few exceptions, the Organization is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2020. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

New Accounting Pronouncement -

Effective April 1, 2022, the Organization adopted ASU 2016-02, *Leases* (Topic 842) and subsequent amendments. Under ASU 2016-02, all of the Organization's real estate and equipment leases that have lease terms exceeding twelve months will now be required to be recognized on the statement of financial position as amortizable right-of-use assets accompanied by liabilities for the present value of the lease payments that the Organization is obligated to make in order to obtain control of the leased assets for the duration of each lease term.

Lease expense, under these amendments, will be recognized in different patterns depending on whether the underlying lease is an operating lease or a finance lease. Lease expense for operating leases will be recognized as a single expense using the straight-line method over the term of the lease, which includes options to renew the lease that the Organization is reasonably expected to exercise. Finance lease expense will consist of two components, interest expense on the lease obligation payable and straight-line amortization of the right-of-use asset.

Implementation of these amendments is reflected using the modified retrospective method as of April 1, 2022. Consequently the 2022 financial statements and disclosures do not reflect the effects of implementing the new standards. During 2022, the Organization did not have any operating leases that exceed a one year term and would result in recording an asset and lease liability at April 1, 2022. Upon implementation, the Organization elected an available package of practical expedients permitted under the transition guidance included in ASU 2018-11, *Leases* (Topic 842) – *Targeted Improvements* that permits the Organization to carry forward the historical lease identification, classification and initial direct costs associated with the Organization's pre-existing leases. The implementation of the amendments did not materially impact the Organization's net earnings or cash flows.

(2) PLEDGES RECEIVABLE:

Donors' promises to give to the Organization, net of a discount to present value (ranging from 2.27% to 2.40%) are due to be collected as follows:

	2023	2022
Gross amounts due in:		
Less than one year	$ 537,900	$ 393,175
One to five years	8,000	373,875
	545,900	767,050
Less discount to present value	(178)	-
Total	$ 545,722	$ 767,050

(3) FIXED ASSETS:

Fixed assets at March 31, 2023 and 2022 are summarized by major classification, net of accumulated depreciation as follows:

	2023	2022
Website	$ 50,573	$ 50,573
Computers	4,500	4,500
Furniture	-	-
Software	14,861	14,861
	69,934	69,934
Accumulated depreciation	(59,713)	(56,064)
Total fixed assets	$ 10,221	$ 13,870

Depreciation expense was $3,649 and $991 for the years ended March 31, 2023 and 2022, respectively.

(4) AFFILIATED ORGANIZATIONS:

The International Award Foundation (IAF) is a separate legal entity that is responsible for facilitating the development of the Award across the world. The IAF operates through licensing agreements with Award operators in 130 countries and territories. The total contributions from IAF during the fiscal years ended March 31, 2023 and 2022, amounted to $-0- and $41,675, respectively, which is included in contributions with donor restrictions on the statements of activities. As of March 31, 2023 and 2022, the Organization had receivables from IAF totaling $17,127 and $27,750, respectively, which are included in pledges receivables. As of March 31, 2023, and 2022, the Organization paid $1,265 and $1,829 to IAF for license levy.

(5) CONDITIONAL GRANT:

As part of the Coronavirus Aid, Relief and Economic Security (CARES) Act, in April, 2020, the Organization obtained a Payroll Protection Program (PPP) loan in the amount of $103,387. Additionally, as part of the Economic Aid Act in December 2020, the Organization also obtained a second PPP loan in the amount of $103,387. The interest rate on these loans is 1% with the amount to be repaid in equal installments of principal and interest, beginning at the earlier of the date the SBA remits the loan forgiveness amount or 10 months after the end of the forgivable covered period, with the final payment due in April, 2022 and December 2025, respectively. As part of the PPP loan agreement, a portion of the loan can be forgiven. As of March 31, 2023 the Organization has been notified the loan has been fully forgiven.

The Organization has determined that this loan represents, in substance, represent a conditional grant as allowed under ASC 958-605 which recognizes revenue on nonexchange transactions when the barriers to the grants have been met. Per stipulations outlined in the CARES Act and Economic Aid Act, the Organization is using the monies from the PPP loan to fund payroll and other costs. Accordingly, the Organization recognizes a portion of the loan as contribution at the end of each payroll period that is funded by the PPP monies.

(5) CONDITIONAL GRANT: (Continued)

	2023	2022
Refundable advance, beginning of year	$ -	$ 38,077
Funds received under PPP conditional grant	-	-
Payroll expenses funded by PPP conditional grant	-	(38,077)
Refundable advance, end of year	$ -	$ -

(6) NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions at March 31, 2023 and 2022 have been restricted by donors as follows:

	2023	2022
Time restriction	$ 502,322	$ 720,000
Purpose restriction	50,506	28,600
	$ 552,828	$ 748,600

Net assets were released from donor restrictions when expenses were incurred to satisfy the restricted purpose specified by donors or time restrictions met for the years ended March 31, 2023 and 2022, as follows:

	2023	2022
Program restrictions	$ 33,094	$ 23,565
Time restriction	433,000	473,445
	$ 466,094	$ 497,010

(7) LEASES:

The Organization has a 12 month lease lease agreement to rent office space which was set to expire in June 2023.

The components of lease expenses for the year ending March 31, 2023 and 2022, were as follows:

	2023	2022
Short-term operating lease cost	$ 24,383	$ 32,105

(7) LEASES: (Continued)

Future minimum lease payments under noncancelable leases as of March 31, 2023 are as follows:

2024	$ 6,268
Less imputed interest included	-
Present value of net minimum lease payments	$ 6,268

During the year ended March 31, 2022 the Organization had rental expense of $32,105.

Subsequent to year end the Organization signed a short-term lease extension which goes through June 2024 and calls for monthly payments of approximately $2,100.

(8) CONCENTRATIONS:

During the year ended March 31, 2023 and 2022, the Organization received approximately 43% and 75% of its total revenue from one donor, respectively.

(9) FINANCIAL ASSETS AND LIQUIDITY RESOURCES:

The Organization regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. As of March 31, 2023 and 2022, the following financial assets are available to meet annual operating needs of the 2023 and 2022 fiscal year, respectively:

	2023	2022
Cash	$ 31,827	$ 161,129
Pledges receivable, current	537,900	393,175
Other receivables	10,585	-
	580,312	554,304
Less amounts not available to be used within one year:		
Net assets with donor restrictions	(58,506)	(355,425)
Financial Assets available for general expenditure within one year	$ 521,806	$ 198,879

(10) IN-KIND CONTRIBUTIONS:

For the years ended March 31, 2023 and 2022 contributed nonfinancial assets recognized within the statement of activities included the following:

	2023	2022
Professional services	$ 37,353	$ 5,910
Goods	1,600	-
Total in-kind contributions	$ 38,953	$ 5,910

Contributed goods are valued at the estimated U.S. wholesale prices of identical or similar products using pricing data under a "like-kind" methodology considering the goods' condition and utility for use at the time of the contribution. The Organization used the contributed goods in program activities.

Contributed professional services are valued at fair value based on the current rates for professional services. The organization used its contributed professional services in management and general services.

(11) MANAGEMENT'S RESPONSE TO LOSSES:

The Organization incurred a loss of approximately $280,000 and its cash decreased by approximately $130,000. Management is focusing on large donor growth in order to help mitigate these losses. In addition, the Organization is growing its program revenues by working with public school districts to provide further access to the award programs.