HOLOCAUST AND HUMAN RIGHTS EDUCATION CENTER
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025

HOLOCAUST AND HUMAN RIGHTS EDUCATION CENTER

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To the Board of Directors
Holocaust and Human Rights Education Center
White Plains, New York

I have reviewed the accompanying financial statements of Holocaust and Human Rights Education Center which comprise the balance sheet as of December 31, 2025, and the related statements of revenues, expenses and changes in fund balances and cash flows for the year then ended, and the related notes to the financial statement. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statement as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statement

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Holocaust and Human Rights Education Center and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statement in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Mindy Eisenberg Stark, CPA, CFE
Scarsdale, NY
November 6, 2026

Holocaust and Human Rights Education Center
Statement of Financial Position
December 31, 2025

ASSETS

Cash - operating (Note 5)	$ 144,828
Cash with donor restriction (Note 6)	1,195,257
Prepaid expenses	489
TOTAL ASSETS	$1,340,574

LIABILITIES AND NET ASSETS

Liabilities:	
Accrued expenses	$ 11,720
Total liabilities	11,720
Net assets:	
Assets with Donor Restrictions	1,160,976
Assets without Donor Restrictions	167,878
Total net assets	1,328,854
TOTAL LIABILITIES AND NET ASSETS	$1,340,574

See independent accountant's review report and accompanying notes to financial statement.

HOLOCAUST AND HUMAN RIGHTS EDUCATION CENTER
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

	Temporarily Restricted	Endowment Fund	Unrestricted: Program Services	Unrestricted: Fundraising	Unrestricted: General & Administrative	Total Unrestricted	Total
INCOME:							
Public support and revenue	$ 135,370	$ 143,103	$ 51,998	$ 528,493	$	$ 580,491	$ 858,964
Dividends and interest		13,245			419		13,245
Total Income	135,370	156,348	51,998	528,493	419	580,491	872,209
EXPENSES:							
Salaries and benefits			103,650	25,913	92,688	222,251	222,251
Salary bonuses						-	-
Consulting and contracted services			177,866	62,206		240,072	240,072
Educator trip				48,826		48,826	48,826
Occupancy expense			30,386	4,675	11,687	46,748	46,748
Technology and communications			15,007	4,305	6,437	25,749	25,749
Office expenses					3,383	3,383	3,383
Equipment rental and maintenance			13,115	586	1,466	15,167	15,167
Printing, postage and mailings			804	4,251		5,055	5,055
Supplies					4,574	4,574	4,574
Professional fees					19,125	19,125	19,125
Insurance expense					10,991	10,991	10,991
Bank service charges				249	6,014	6,263	6,263
Fundraising expense				1,946		1,946	1,946
Total Expenses	-	-	340,828	152,957	156,365	650,150	650,150
Net income	135,370	156,348	(288,830)	375,536	(155,946)	(69,240)	222,478
Released from restrictions	(68,634)	(39,655)	68,634	39,655		108,289	-
Realized gain		8,065			(1,333)	(1,333)	6,732
Change in fair value of operating investments		149,082			391	391	- 149,473
Net assets - beginning	(19,917)	840,317	-	-	-	129,771	950,171
Net assets - ending	$ 46,819	$ 1,114,157	$ (220,196)	$ 415,191	$ (156,888)	$ 167,878	$ 1,328,854

See independent accountant's review report and accompanying notes to financial statement.

HOLOCAUST AND HUMAN RIGHTS EDUCATION CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

Cash Flows From Operating Activities:	
Change in net assets	$ 378,683
Adjustments to reconcile changes in net assets to net cash used in operating activities:	
Changes in assets and liabilities:	
Prepaid expenses	(274)
Accrued expenses	11,466
Net cash provided by operating activities	389,875
Net increase in cash and cash equivalents	389,875
Cash - Beginning of Year	950,210
Cash - End of Year	$1,340,085

See accompanying notes and accountant's report.

NOTE 1 - ORGANIZATION

Holocaust and Human Rights Education Center (the "Center") is a nonprofit corporation organized on July 23, 1990, under Section 501 (c)(3) of the Internal Revenue Code ("IRC"). The Center is an educational and cultural institution with the mission to enhance the teaching and learning of the lessons for the Holocaust and the right of all people to be treated with dignity and respect among citizens of Westchester County, New York, and the surrounding communities through education, exhibits and outreach programs.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting, and in accordance with accounting principles generally accepted in the United State of America ("U.S. GAAP"), which requires the Center to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the Center. These net assets may be used at the discretion of the Center's management and Board of Directors.

Net Assets with Donor Restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Center, or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restriction. When a restriction expires, net assets are reclassified from net assets with donor restriction to net assets without donor restrictions in the statement of activities and changes in net assets.

Measure of Operations

The statement of activities and changes in net assets reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Center's ongoing program services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Use of Estimates

The preparation of the financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the and the reported the modified cash basis of accounting required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of cash on deposit and money market accounts that are readily convertible into cash and purchased with original maturities of three months or less.

Donated Services and In-Kind Contributions

Volunteers provided administrative and other services throughout the year, and certain of the Center's officers provided services to the daily operations and management without compensation. Such contributed services do not meet the criteria for recognition of contributed services contained the U.S. GAAP and, accordingly, are not reflected in the accompanying financial statements.

Operating Investments

Operating investments are reported at cost, if purchased, or at fair value, if donated. Therefore, operating investments are reported at their fair values in the statement of financial position, and changes in fair value are reported at "Change in fair value of operating investments" in the accompanying statement of activities and changes in net assets.

Purchases and sales of securities are reflected on a trade-date basis. Gains and losses on sales of securities are based on average cost and are recorded in the statement of activities and changes in net assets in the period in which the securities are sold. Interest is recorded when earned. Dividends are accrued as of the ex-dividend date.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would used when pricing an asset. U.S. GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs).

The Center groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

Level 1 - Quoted market prices for identical instruments in active markets. Examples of Level 1 assets include cash, cash equivalents, bonds and equity securities traded on recognized exchanges, both domestic and foreign.

Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets in markets that are not active, observable inputs other than quoted prices, inputs derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - Valuation models in which significant inputs are unobservable or where there is little, if any, market activity.

Income Taxes

The Center is a tax-exempt entity under Section 501(a) of the IRC as an organization described in Section 501(c)(3) under a determination letter issued by the Internal Revenue Service.

The Center is subject to a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no uncertain tax positions recorded in the accompanying financial statement at December 31, 2025.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and benefits, professional and consulting fees, information technology, and other, which are allocated on the basis of estimates of time and effort.

NOTE 3 - CONCENTRATION OF RISK

Financial instruments that potentially subject the Center to concentrations of credit risk consist of cash and cash equivalents and investments. The Center manages deposit concentration risk by placing cash and money market accounts with high quality financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Center has not experienced losses in any of these accounts.

NOTE 4 - TRANSACTIONS WITH BOARD MEMBERS

In 2025, board members contributed $104,690 to the Center in the form of contributions, grants, prepaid dues and donations related to special events.

NOTE 5 - ASSETS WITHOUT DONOR RESTRICTIONS

Assets without donor restrictions consists of:

Valley Bank	$	144,828

NOTE 6 - ASSETS WITH DONOR RESTRICTIONS

Assets with donor restrictions consists of:

Merrill Lynch	$	1,195,257

The Merrill Lynch account consists of marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of activities and changes in net assets. Unrealized gains and losses are included in the change in net assets.

NOTE 7 - SUBSEQUENT EVENTS

The Center has evaluated subsequent events through the date the financial statements were available and issued November 6, 2026, and found nothing that required adjustment to the financial statements or additional disclosure.