FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

FORCE - FACING OUR RISK OF CANCER EMPOWERED, INC.

December 31, 2025 and 2024

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RIVERO, GORDIMER & COMPANY, P.A.

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
FORCE - Facing Our Risk of Cancer Empowered, Inc.

Opinion

We have audited the accompanying financial statements of FORCE - Facing Our Risk of Cancer Empowered, Inc. ("FORCE") (a nonprofit organization), which comprise the statements of financial position as of December 31, 2025 and 2024, and the related statements of activities and changes in net assets, 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 FORCE 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. 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 FORCE 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 FORCE's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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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 judgment 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 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 FORCE'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 FORCE'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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2026, on our consideration of FORCE'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 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 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 FORCE's internal control over financial reporting and compliance.

Rivero, Gordimer & Company, P.A.

Tampa, Florida
April 23, 2026

FORCE - Facing Our Risk of Cancer Empowered, Inc.

STATEMENTS OF FINANCIAL POSITION

December 31,

	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	$ 183,624	$ 96,800
Investments	1,323,061	1,760,231
Pledges receivable	3,400	18,325
Prepaid expenses	84,394	81,670
Total current assets	1,594,479	1,957,026
Property and equipment, net	1,372	2,469
Beneficial interest in assets held by Community Foundation	187,557	162,348
TOTAL ASSETS	$ 1,783,408	$ 2,121,843
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	$ 18,895	$ 7,386
Total liabilities	18,895	7,386
Net assets		
Without donor restrictions	1,167,482	1,861,178
With donor restrictions	597,031	253,279
Total net assets	1,764,513	2,114,457
TOTAL LIABILITIES AND NET ASSETS	$ 1,783,408	$ 2,121,843

The accompanying notes are an integral part of these statements.

FORCE - Facing Our Risk of Cancer Empowered, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended December 31, 2025
(with comparative totals for the year ended December 31, 2024)

	Without donor restrictions	With donor restrictions	2025	2024
REVENUE AND SUPPORT				
Contributions and private grants	$ 1,178,269	$ 545,000	$ 1,723,269	$ 2,088,550
Government grant	460,000	-	460,000	460,000
Conference income	11,000	-	11,000	185,886
Program sponsorships and research recruitment	372,818	-	372,818	243,445
Race fees, net	15,988	-	15,988	(47,946)
Other revenues	2,921	-	2,921	2,649
Investment income	48,163	32,219	80,382	102,671
	2,089,159	577,219	2,666,378	3,035,255
Net assets released from restrictions	233,467	(233,467)	-	-
Total support and revenue	2,322,626	343,752	2,666,378	3,035,255
EXPENSES				
Program expenses	2,400,722	-	2,400,722	2,833,431
Management and general	244,281	-	244,281	236,364
Fundraising	371,319	-	371,319	331,767
Total expenses	3,016,322	-	3,016,322	3,401,562
CHANGE IN NET ASSETS	(693,696)	343,752	(349,944)	(366,307)
Net assets, beginning of year	1,861,178	253,279	2,114,457	2,480,764
Net assets, end of year	$ 1,167,482	$ 597,031	$ 1,764,513	$ 2,114,457

The accompanying notes are an integral part of this statement.

FORCE - Facing Our Risk of Cancer Empowered, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended December 31, 2024

	Without donor restrictions	With donor restrictions	2024
REVENUE AND SUPPORT			
Contributions and private grants	$ 2,027,751	$ 60,799	$ 2,088,550
Government grant	460,000	-	460,000
Conference income	185,886	-	185,886
Program sponsorships and research recruitment	243,445	-	243,445
Race fees, net	(47,946)		(47,946)
Other revenues	2,649	-	2,649
Investment income	102,671	-	102,671
	2,974,456	60,799	3,035,255
Net assets released from restrictions	72,222	(72,222)	-
Total support and revenue	3,046,678	(11,423)	3,035,255
EXPENSES			
Program expenses	2,833,431	-	2,833,431
Management and general	236,364	-	236,364
Fundraising	331,767	-	331,767
Total expenses	3,401,562	-	3,401,562
CHANGE IN NET ASSETS	(354,884)	(11,423)	(366,307)
Net assets, beginning of year	2,216,062	264,702	2,480,764
Net assets, end of year	$ 1,861,178	$ 253,279	$ 2,114,457

The accompanying notes are an integral part of this statement.

FORCE - Facing Our Risk of Cancer Empowered, Inc.

STATEMENTS OF CASH FLOWS

For the year ended December 31,

	2025	2024
Cash flows from operating activities		
Change in net assets	$ (349,944)	$ (366,307)
Adjustments to reconcile change in net assets to net cash used by operating activities		
Net realized and unrealized gain on value of investments	(23,107)	(25,049)
Depreciation	1,097	823
Changed in operating assets and liabilities		
Pledges receivable	14,925	(1,250)
Change in value of beneficial interest in assets held by Community Foundation of Tampa Bay	(25,209)	(6,256)
Prepaid expenses	(2,724)	(60,989)
Accounts payable and accrued expenses	11,509	(15,879)
Net cash used by operating activities	(373,453)	(474,907)
Cash flows from investing activities		
Purchase of property and equipment	-	(3,292)
Reinvestment of interest from investments	(33,703)	(63,588)
Sale of investments	493,980	136,267
Net cash provided by investing activities	460,277	69,387
Net change in cash and cash equivalents	86,824	(405,520)
Cash and cash equivalents at beginning of year	96,800	502,320
Cash and cash equivalents at end of year	$ 183,624	$ 96,800
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	$ -	$ -
Taxes	$ -	$ -

The accompanying notes are an integral part of these statements.

FORCE - Facing Our Risk of Cancer Empowered, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2025
(with comparative totals for the year ended December 31, 2024)

	Program Expenses	Management and General	Fundraising and Development	Total 2025	Total 2024
Bank fees	$ -	$ 14,707	$ 16	$ 14,723	$ 15,951
Communications	8,945	4,205	2,800	15,950	15,532
Conference and events	10,632	-	7,705	18,337	483,256
Depreciation	-	1,097	-	1,097	823
Insurance	-	14,875	-	14,875	5,834
Miscellaneous	28,039	1,081	689	29,809	83,736
Office supplies	1,351	798	778	2,927	4,770
Personnel costs	1,708,303	149,744	290,885	2,148,932	2,020,976
Postage	5,374	3,101	1,520	9,995	15,838
Printing	10,444	-	111	10,555	9,982
Professional services	243,823	47,891	15,627	307,341	355,383
Promotional	11,472	-	10,620	22,092	38,276
Software	113,674	4,110	15,127	132,911	65,924
Subscriptions	11,073	-	1,896	12,969	8,743
Travel	22,802	2,672	20,789	46,263	61,265
Website	224,790	-	2,756	227,546	215,273
	$ 2,400,722	$ 244,281	$ 371,319	$ 3,016,322	$ 3,401,562

The accompanying notes are an integral part of these statements.

FORCE - Facing Our Risk of Cancer Empowered, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2024

	Program Expenses	Management and General	Fundraising and Development	Total
Bank fees	$ -	$ 15,951	$ -	$ 15,951
Communications	11,339	2,640	1,553	15,532
Conference and events	483,256	-	-	483,256
Depreciation	823	-	-	823
Insurance	175	5,659	-	5,834
Miscellaneous	56,662	22,844	4,230	83,736
Office supplies	3,684	850	236	4,770
Personnel costs	1,591,503	170,511	258,962	2,020,976
Postage	11,087	4,751	-	15,838
Printing	8,385	998	599	9,982
Professional services	341,168	3,554	10,661	355,383
Promotional	30,621	-	7,655	38,276
Software	47,465	4,615	13,844	65,924
Subscriptions	8,743	-	-	8,743
Travel	31,858	1,838	27,569	61,265
Website	206,662	2,153	6,458	215,273
	$ 2,833,431	$ 236,364	$ 331,767	$ 3,401,562

The accompanying notes are an integral part of these statements.

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the organization's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Description of the Organization

FORCE - Facing our Risk of Cancer Empowered, Inc. (FORCE) is a nonprofit organization with exempt status, as described in Section 501(c)(3) under the Internal Revenue Code, effective since July 1, 1999. FORCE is headquartered in Hillsborough County, Florida with outreach community groups located throughout the United States and in other countries.

FORCE improves the lives of the millions of individuals and families facing hereditary breast, ovarian, pancreatic, prostate, colorectal and endometrial cancers. FORCE's community includes people with a BRCA, ATM, PALB2, CHEK2, PTEN or other inherited gene mutation and those diagnosed with Lynch syndrome. FORCE accomplishes this through education, support, advocacy and research efforts.

FORCE is dedicated to providing up-to-date, expert-reviewed information and resources that help people make informed medical decisions. FORCE's strong, supportive community of peers and professionals ensures no one must face hereditary cancer alone. FORCE serves as a champion, unifying the community and advocating for awareness, access to care, and better treatment and prevention options.

2. Basis of Accounting

The financial statements, presented on the accrual basis of accounting, have been prepared to focus on FORCE as a whole, and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classification of assets, liabilities, and net assets into two self-balancing net asset groups as follow:

- Without Donor Restriction - Net assets without donor restrictions are net assets not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. These net assets are available for use at the discretion of the Board of Directors and/or management for general operating purposes.

- With Donor Restriction - Net assets with donor restrictions are net assets subject to donor-imposed stipulations that may be fulfilled by actions of FORCE to meet the stipulations, that may become undesignated by the passage of time, or that require net assets to be permanently maintained, thereby restricting the use of principal.

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

4. Income Taxes

FORCE is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code. Unrelated business income, if any, is not exempt from income tax and is taxed at statutory rates.

Management is not aware of any activities that would jeopardize the FORCE's tax-exempt status. FORCE is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years after 2022 remain subject to examination by federal and state taxing authorities.

5. Liquidity

Assets and liabilities are presented in the accompanying statement of financial position according to their nearness of conversion to cash and, their maturity and resulting use of cash, respectively. See note B for more information on liquidity and availability of assets.

6. Concentration of Credit Risk

Financial instruments that potentially subject FORCE to concentration of credit risk are primarily cash and money market funds. FORCE's cash deposits are placed in financial institutions which at times may exceed the Federal Deposit Insurance Corporation (FDIC) coverage. FORCE has not experienced any losses in its cash deposits and does not believe it is exposed to any significant credit risks related to uninsured amounts. There are no amounts held in accounts that exceed the FDIC insurance limit as of December 31, 2025 and 2024, respectively.

7. Investments

Investments are comprised of money market funds, certificates of deposit, corporate equity securities and U.S. government obligations. Under current accounting guidance, all investments in marketable equity securities with readily determinable fair values and investments in debt securities are valued at their estimated fair values in the statements of financial position. Net investment return is reported in the statements of activities and consists of interest and dividend income and realized and unrealized gains and losses.

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

8. Beneficial Interest in Assets Held by Community Foundation

FORCE has transferred assets to a community Foundation which holds funds for its benefit. When a nonprofit transfers assets to a charitable trust or community foundation in which the resource provider names itself as a beneficiary, the economic benefit of the transferred asset remains with the resource provider. The asset received in exchange is a beneficial interest in assets held by others, measured at the fair value of the asset contributed.

9. Pledges Receivable

Pledge receivables represent unconditional promises to give by donors. The fair value of pledges receivable is estimated by discounting expected net future cash flows using a rate of return based on the yield of a U.S. Treasury Security with a maturity date similar to the expected collection period. Management believes all pledges receivable to be fully collectable. As such, no provision for uncollected amounts is included at December 31, 2025 and 2024 in the accompanying financial statements.

10. Revenue Recognition

Contributions are recorded as revenue in the period received or the period in which an unconditional pledge is received. Any pledges receivable will be closely reviewed each month to determine whether the amount is still collectible and whether the balance of the pledges receivable is adequately reserved with the allowance for doubtful pledges. Grant revenue is recognized when all barriers are overcome and a right of return or release exists, which are either time or deliverable based.

11. Property and Equipment

Property and equipment are stated at costs if purchased or at estimated market value at the date of receipt if acquired by gift, less accumulated depreciation and amortization. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the respective assets.

All acquisitions of property and equipment in excess of $1,000 are capitalized. Repairs and maintenance of property and equipment are charged to operations and major improvements are capitalized. Upon retirement, sale, or other disposition of property and equipment, costs and accumulated depreciation and amortization are eliminated from the accounts and any resulting gain or loss is included in operations.

Property and equipment acquired with restricted contributions are considered to be owned by FORCE while used in the program for which they were purchased or in future authorized programs; however, their disposition, as well as the ownership of any proceeds therefrom, are subject to applicable restriction.

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

12. Donated Services

Donated materials and services are recorded as contributions at their estimated values at the date of receipt. No amounts have been recorded for donated materials since no materials were donated in the years ended December 31, 2025 and 2024. Also, no amounts have been recorded for volunteer services since no objective basis is available to measure the value of such services. However, a substantial number of volunteers have donated significant time in the services of FORCE.

13. Advertising

Advertising costs (direct mail) are expensed when incurred.

14. Functional Expenses

FORCE allocates its expenses on a functional basis among its various programs and services. Expenses that can be identified with a specific revenue and support service are allocated directly according to their natural expenditure classification. Expenses that benefit multiple functional areas have been allocated across programs, general and administrative, and fundraising expenses based on the proportion of employee time involved.

15. Reclassification

Certain amounts in the 2024 financial statements have been reclassified to conform to the 2025 presentation.

NOTE B - AVAILABILITY AND LIQUIDITY

FORCE has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses at December 31,:

	2025	2024
Cash without donor restrictions	$ 183,624	$ 96,800
Investments	1,323,061	1,760,231
	1,506,685	1,857,031
Less donor imposed restrictions	(409,474)	(90,931)
Financial assets available to meet expenditures over the next 12 months	$ 1,097,211	$ 1,766,100

NOTE B - AVAILABILITY AND LIQUIDITY - Continued

FORCE has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 60 days of normal operating expenses, which are on average, approximately $531,000.

NOTE C - INVESTMENTS

FORCE records its investments at fair market value. Investments consists of the following at December 31,:

	2025	2024
Money market mutual funds	$ 318,638	$ 1,345,504
Treasury bonds	-	414,727
Certificates of Deposit	1,000,345	-
Corporate Equities	4,078	-
	$ 1,323,061	$ 1,760,231

A summary of return on investments consists of the following for the years ended December 31,:

	2025	2024
Interest and dividends	$ 37,947	$ 67,022
Net realized and unrealized gain	42,435	35,649
Total return	$ 80,382	$ 102,671

Net realized and unrealized gains and losses included in investment return may differ from the amounts reflected in the statement of cash flows, which only include the non-cash portion of investment activity required to reconcile change in net assets to net cash provided by operating activities.

NOTE D - FAIR VALUE OF FINANCIAL INSTRUMENTS

FORCE follows accounting guidance which defines fair value, expands disclosure requirements, and specifies a hierarchy of valuation techniques. The disclosure of fair value estimates is based on whether the significant inputs into the valuation are observable. In determining the level of hierarchy in which the estimate is disclosed, the highest priority is given to unadjusted quoted process in active markets and the lowest to unobservable inputs. FORCE measures investments at fair value on a recurring basis.

NOTE D - FAIR VALUE OF FINANCIAL INSTRUMENTS - Continued

The following is a brief description of the type of valuation information (inputs) that qualifies a financial asset for each level:

Level 1 – Unadjusted quoted market prices for identical assets or liabilities traded in active markets which are accessible by FORCE.

Level 2 – Observable prices in active markets for similar assets or liabilities. Prices for identical or similar assets or liabilities in markets that are not active. Market inputs that are not directly observable but are derives from or corroborated by observable market data.

Level 3 – Unobservable inputs based on FORCE's own judgment as to assumptions a market participant would use, including inputs derived from extrapolation and interpolation that are not corroborated by observable market data.

The following is a description of the valuation methodologies used for significant assets and liabilities measured at fair value at December 31, 2025 and 2024:

Certificates of deposits: measured at fair value based on quoted market prices on an active market. These are classified as Level 1 in the hierarchy. Maturities of certificates of deposits are less than 18 months.

Equity securities: measured at fair value based on quoted market prices on an active market. These are classified as Level 1 in the hierarchy.

U.S Treasury obligations: based on market prices provided by recognized broker dealers. These are classified as Level 2 in the fair value hierarchy.

Beneficial interest in assets held by Community Foundation: The beneficial interest in assets held by community foundation is not actively traded and significant other observable inputs are not available. Thus, the fair value is equal to the value reported by the trustee.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while FORCE believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

FORCE evaluates the various types of financial assets and liabilities to determine the appropriate fair value hierarchy based upon trading activity and the observability of market inputs.

NOTE D - FAIR VALUE OF FINANCIAL INSTRUMENTS - Continued

FORCE employs control processes to validate the reasonableness of the fair value estimates of its assets and liabilities, including those estimates based on prices and quotes obtained from independent third-party sources.

The following tables set forth by level, within the fair value hierarchy, FORCE's assets at fair value as of:

December 31, 2025	Level 1	Level 2	Level 3	Fair Value
Beneficial interest in assets held by others	$ -	$ -	$ 187,557	$ 187,557
Money market mutual funds	318,638	-	-	318,638
Certificates of Deposit	1,000,345	-	-	1,000,345
Corporate Equities	4,078	-	-	4,078
	$ 1,323,061	$ -	$ 187,557	$ 1,510,618

December 31, 2024	Level 1	Level 2	Level 3	Fair Value
Beneficial interest in assets held by others	$ -	$ -	$ 162,348	$ 162,348
Money market mutual funds	1,345,504	-	-	1,345,504
Treasury bonds	414,727	-	-	414,727
	$ 1,760,231	$ -	$ 162,348	$ 1,922,579

NOTE E - PLEDGES RECEIVABLE

Pledge receivables are summarized as follows at December 31,:

	2025	2024
Total unconditional pledges	$ 3,400	$ 18,325
Less allowance for uncollectable pledges	-	-
Total pledges receivable, net	$ 3,400	$ 18,325

NOTE E - PLEDGES RECEIVABLE - Continued

Pledges receivable to be collected after December 31, 2025 are as follows:

Year ending December 31,	
2026	$ 3,400

NOTE F - PROPERTY AND EQUIPMENT

The following is a summary of property and equipment as of December 31,:

	Estimated Useful Life (years)	2025	2024
Furniture and fixtures	3 - 5	$ 3,292	$ 3,292
Less: accumulated depreciation		(1,920)	(823)
		$ 1,372	$ 2,469

Depreciation and amortization expense was $1,097 and $823 for the years ended December 31, 2025 and 2024, respectively.

NOTE G - NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction contain donor-imposed restrictions that expire upon the passage of time or once specific actions are undertaken by FORCE. The net assets are then released and reclassified to unrestricted support when they are expended.

Net assets with donor restriction consisted of the following as of December 31,:

	2025	2024
Webinars and Research Advocacy	$ 409,474	$ 90,931
Endowment assets	187,557	162,348
Total	$ 597,031	$ 253,279

NOTE G - NET ASSETS WITH DONOR RESTRICTION - Continued

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by donors. The net assets released from restrictions are as follows for the years ended December 31,:

	2025	2024
Net assets released due to time and purpose restrictions	$ 233,467	$ 72,222
	$ 233,467	$ 72,222

NOTE H - ENDOWMENT ASSETS

FORCE's endowment funds are funds restricted or designated for the support operations. The endowments consist of money market funds, corporate debt and equity securities, governmental bonds and debt, and equity funds. Income earned from the endowments is available for general or specific purposes. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Changes in endowment net assets are as follows for the year ending December 31,:

2025	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets at December 31, 2024	$ -	$ 162,348	$ 162,348
Endowment contributions	-	-	-
Endowment distributions	-	-	-
Interest and dividends	-	14,381	14,381
Realized and unrealized gain on investment, net	-	10,828	10,828
Endowment net assets at December 31, 2025	$ -	$ 187,557	$ 187,557

NOTE H - ENDOWMENT ASSETS - Continued

2024	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets at December 31, 2023	$ -	$ 156,092	$ 156,092
Endowment contributions	-	-	-
Endowment distributions	-	-	-
Interest and dividends	-	3,633	3,633
Realized and unrealized gain on investment, net	-	2,623	2,623
Endowment net assets at December 31, 2024	$ -	$ 162,348	$ 162,348

NOTE I - RETIREMENT PLAN

FORCE participates in a tax-deferred retirement plan whose assets are held by an investment company as trustee. Discretionary contributions to the plan are based on a percentage of eligible employees' compensation as defined by the plan. FORCE employees participated in the plan for the years ended December 31, 2025 and 2024, however, no matching contributions were made.

NOTE J - SUBSEQUENT EVENTS

FORCE has evaluated events and transactions occurring subsequent to December 31, 2025 as of April 23, 2026 which is the date the financial statements were available to be issued.

COMPLIANCE REPORT

RG &Co
CPAS AND ADVISORS
RIVERO, GORDIMER & COMPANY, P.A.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
FORCE - Facing Our Risk of Cancer Empowered, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of FORCE - Facing Our Risk of Cancer Empowered, Inc. ("FORCE") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered FORCE's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of FORCE's internal control. Accordingly, we do not express an opinion on the effectiveness of FORCE's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

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

Rivero, Gordimer & Company, P.A.

Tampa, Florida
April 23, 2026