CENTER FOR INDIVIDUAL RIGHTS

FINANCIAL STATEMENTS

MARCH 31, 2026 AND 2025

CENTER FOR INDIVIDUAL RIGHTS

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Independent Auditor's Report

Board of Directors
Center for Individual Rights
Washington, D.C.

Opinion

We have audited the accompanying financial statements of Center for Individual Rights (CIR), which comprise the statements of financial position as of March 31, 2026 and 2025, and the related statements of activities and changes in net assets, functional expenses, and cash flows 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 CIR as of March 31, 2026 and 2025, 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 CIR 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 CIR'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.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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 CIR'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 CIR'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.

Councilor, Buchanan + Mitchell, P.C.

Bethesda, Maryland
August 10, 2026

Certified Public Accountants

CENTER FOR INDIVIDUAL RIGHTS

STATEMENTS OF FINANCIAL POSITION
MARCH 31, 2026 AND 2025

	2026	2025
Assets		
Current Assets		
Cash and Cash Equivalents	**$ 5,311,536**	$ 5,960,177
Investments	**26,381**	22,434
Prepaid Expenses	**51,137**	34,639
Total Current Assets	**5,389,054**	6,017,250
Operating Right-of-Use Asset	**358,499**	465,322
Property and Equipment - Net	**31,665**	35,479
Other Assets		
Deposit	**23,296**	23,296
Total Assets	**$ 5,802,514**	$ 6,541,347
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable and Accrued Expenses	**$ 225,245**	$ 123,277
Operating Lease Liability	**124,797**	106,084
Total Current Liabilities	**350,042**	229,361
Operating Lease Liability, Net of Current Portion	**286,502**	411,299
Total Liabilities	**636,544**	640,660
Net Assets		
Without Donor Restrictions	**5,165,970**	5,614,438
With Donor Restrictions	**-**	286,249
Total Net Assets	**5,165,970**	5,900,687
Total Liabilities and Net Assets	**$ 5,802,514**	$ 6,541,347

See accompanying Notes to Financial Statements.

CENTER FOR INDIVIDUAL RIGHTS

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED MARCH 31, 2026 AND 2025

	2026			2025		
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support						
Contributions	**$ 2,147,942**	**$ 250,000**	**$ 2,397,942**	$ 1,995,943	$ 565,000	$ 2,560,943
Donated Legal Services	**427,906**	**-**	**427,906**	549,444	-	549,444
Attorneys' Fees	**35,001**	**-**	**35,001**	29,210	-	29,210
Miscellaneous Income	**4,622**	**-**	**4,622**	2,500	-	2,500
Net Assets Released from Restrictions	**536,249**	**(536,249)**	**-**	474,624	(474,624)	-
Total Revenues and Support	**3,151,720**	**(286,249)**	**2,865,471**	3,051,721	90,376	3,142,097
Expenses						
Program Services	**3,099,746**	**-**	**3,099,746**	2,397,905	-	2,397,905
General and Administrative	**411,536**	**-**	**411,536**	305,084	-	305,084
Fundraising	**305,446**	**-**	**305,446**	188,637	-	188,637
Total Expenses	**3,816,728**	**-**	**3,816,728**	2,891,626	-	2,891,626
Changes in Net Assets from Operations	**(665,008)**	**(286,249)**	**(951,257)**	160,095	90,376	250,471
Net Investment Income	**216,540**	**-**	**216,540**	252,284	-	252,284
Changes in Net Assets	**(448,468)**	**(286,249)**	**(734,717)**	412,379	90,376	502,755
Net Assets, Beginning of Year	**5,614,438**	**286,249**	**5,900,687**	5,202,059	195,873	5,397,932
Net Assets, End of Year	**$ 5,165,970**	**$ -**	**$ 5,165,970**	$ 5,614,438	$ 286,249	$ 5,900,687

See accompanying Notes to Financial Statements.

CENTER FOR INDIVIDUAL RIGHTS

STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED MARCH 31, 2026 AND 2025

	2026				2025			
	Program Services	**General and Administrative**	**Fundraising**	**Total**	Program Services	General and Administrative	Fundraising	Total
Accounting	**$ -**	**$ 45,150**	**$ -**	**$ 45,150**	$ -	$ 34,326	$ -	$ 34,326
Bank Charges	**-**	**1,954**	**-**	**1,954**	-	2,328	-	2,328
Communications	**2,839**	**-**	**-**	**2,839**	58,303	-	-	58,303
Depreciation and Amortization	**8,276**	**1,124**	**817**	**10,217**	9,849	671	671	11,191
Direct Litigation Expenses	**61,810**	**-**	**-**	**61,810**	11,295	3,361	-	14,656
Dues, Subscriptions, and Seminars	**11,783**	**2,194**	**731**	**14,708**	13,703	1,289	1,379	16,371
Donated Legal Services	**427,906**	**-**	**-**	**427,906**	549,444	-	-	549,444
Insurance	**29,992**	**625**	**625**	**31,242**	17,648	10,711	-	28,359
General Office and Other	**12,694**	**1,512**	**1,254**	**15,460**	11,819	9,968	23	21,810
Rent	**115,444**	**15,715**	**11,402**	**142,561**	116,523	11,583	8,929	137,035
Personnel Costs	**2,190,503**	**284,994**	**223,360**	**2,698,857**	1,414,832	142,757	107,324	1,664,913
Printing and Mailing	**85,431**	**-**	**28,477**	**113,908**	36,092	1,680	32,149	69,921
Professional Services	**63,608**	**38,165**	**25,443**	**127,216**	104,666	62,737	37,446	204,849
Internet and Telephone	**7,113**	**387**	**703**	**8,203**	9,240	918	708	10,866
Information Technology	**42,138**	**6,244**	**6,709**	**55,091**	-	-	-	-
Travel and Entertainment	**40,209**	**13,472**	**5,925**	**59,606**	44,491	22,755	8	67,254
Totals	**$ 3,099,746**	**$ 411,536**	**$ 305,446**	**$ 3,816,728**	$ 2,397,905	$ 305,084	$ 188,637	$ 2,891,626

See accompanying Notes to Financial Statements.

CENTER FOR INDIVIDUAL RIGHTS

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED MARCH 31, 2026 AND 2025

	2026	2025
Cash Flows from Operating Activities		
Change in Net Assets	**$ (734,717)**	$ 502,755
Adjustments to Reconcile Change in Net Assets to		
Net Cash (Used in) Provided by Operating Activities		
Depreciation and Amortization	**10,217**	11,191
Realized and Unrealized Gain on Investments	**(3,957)**	(380)
Operating Lease Expense	**123,809**	123,809
(Increase) Decrease in Assets		
Bequest Receivable	**-**	70,200
Prepaid Expenses	**(16,498)**	35,446
Increase (Decrease) in Liabilities		
Accounts Payable and Accrued Expenses	**101,968**	31,873
Operating Lease Liability	**(123,070)**	(120,335)
Net Cash (Used in) Provided by Operating Activities	**(642,248)**	654,559
Cash Flows from Investing Activities		
Sales of Investments	**19,507**	9,923
Purchase of Investments	**(19,497)**	(19,856)
Purchase of Property and Equipment	**(6,403)**	(4,357)
Net Cash Used in Investing Activities	**(6,393)**	(14,290)
Net (Decrease) Increase in Cash and Cash Equivalents	**(648,641)**	640,269
Cash and Cash Equivalents, Beginning of Year	**5,960,177**	5,319,908
Cash and Cash Equivalents, End of Year	**$ 5,311,536**	$ 5,960,177

See accompanying Notes to Financial Statements.

1. ORGANIZATION

The Center for Individual Rights (CIR) was incorporated under the District of Columbia Non-Profit Corporation Act in 1988 and began providing its nonprofit services in April 1989. CIR operates as a public interest law firm for the purpose of providing legal representation on issues of significant public interest in cases, rulemakings, and other proceedings before federal, state and local courts, regulatory and administrative agencies, boards, bureaus, and commissions. CIR also provides legal representation to individuals who cannot afford competent legal counsel and who were denied their constitutional or civil rights. CIR's programs are supported primarily by contributions, attorneys' fees, and donated legal services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

CIR has presented its financial statements in accordance with accounting principles generally accepted in the United States of America.

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 and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash held in bank accounts as well as money market funds held in investment accounts.

Investments

Investments are carried at fair market values based on quoted market prices.

Right-of-Use Assets and Lease Liabilities

The determination of whether an arrangement is a lease is made at the lease's inception. Under the Financial Accounting Standards Board's (FASB) Accounting Standards Update (ASU) 2016-02, *Leases* (Topic 842), a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Lease liabilities are initially measured at the present value of minimum lease payments using a risk-free rate that approximates the remaining term of the lease. The right-of-use asset is the lease liability adjusted for other lease-related accounts. Management considers the likelihood of exercising renewal or termination clauses (if any) in measuring CIR's right-of-use assets and lease liabilities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Right-of-Use Assets and Lease Liabilities (Continued)

Operating lease expense and finance lease amortization expense is allocated over the remaining lease term on a straight-line basis. Finance lease interest expense is calculated using a risk-free rate that approximates the remaining term of the lease multiplied by the outstanding finance lease liability.

CIR considers leases with initial terms of twelve months or less, and no option to purchase the underlying asset, to be short-term leases. Accordingly, short-term lease costs are expensed over the remaining lease term, with no corresponding right-of-use asset or lease liability. In addition, CIR does not separate non-lease components from lease components (if any) when determining the payments for leases of office equipment.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the fair market value at date of donation. CIR capitalizes all property and equipment purchased with a cost of $5,000 or more. Depreciation is computed using the straight-line method over the useful lives of the assets. Leasehold improvements are amortized using the straight-line method over the shorter of the estimated lives of the related assets or the remaining lease term and are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

Classification of Net Assets

CIR is required to report its financial position and activities according to two classes of net assets that are based upon the existence or absence of donor-imposed restrictions as follows:

Net Assets Without Donor Restrictions - consist of net assets available to support operations that are not subject to donor restrictions.

Net Assets With Donor Restrictions - consist of net assets that are subject to donor-imposed stipulations that will be met either by actions of CIR and/or the passage of time. When a restriction expires, that is, when a stipulated time restriction ends or the purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Revenue Recognition

Contributions are recognized as revenue in the year in which payments are received and/or unconditional promises are made. Contributions are considered available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as contributions with donor restrictions. Contributions received with donor-imposed conditions and/or restrictions that are met in the same fiscal year are reported as support without donor restrictions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Attorneys' fees, whether awarded by judgment of the court or as part of a negotiated settlement without court order, are recorded as revenue when the amount CIR is to receive has been determined and a binding obligation to pay has been established. For court-awarded fees, revenue is recognized at a point in time when the court has set the amount and issued a judgment. For negotiated settlements, revenue is recognized when CIR enters into a settlement agreement and the amount of the attorneys' fees has been agreed upon.

Revenue from bequests is recognized as receivable when irrevocable, unconditional, and measurable. Outstanding bequests are expected to be received within one year and not subject to discounting. Bequest receivable is carried at estimated net realizable values which is presented by fiduciaries of each donor's estate.

Investment income represents interest and dividends income, net of unrealized and realized gains and losses from investments and fees.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel costs, occupancy, and general expenses, which are allocated on the basis of estimates of time and effort by employees. Expenses directly identifiable to specific programs and supporting activities are presented accordingly.

Donated Legal Services

CIR receives donated legal services from various law firms. It is CIR's policy to record the estimated fair value of certain donated services as an expense in its financial statements, and similarly an increase in revenue and support and by a like amount. Donated legal services are recognized at fair value if the services (a) create nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by CIR.

Income Taxes

CIR is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) and has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

CIR requires that a tax position be recognized or derecognized based on a "more-likely-than-not" threshold. This applies to positions taken or expected to be taken in a tax return. CIR does not believe its financial statements include, or reflect, any uncertain tax positions.

CIR's Form 990, *Return of Organization Exempt from Income Tax*, is subject to examination by the taxing authorities generally for three years after filing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain reclassifications have been made to the March 31, 2025 financial statements to make them comparable with the March 31, 2026 financial statements.

3. LIQUIDITY AND AVAILABLE RESOURCES

CIR's cash flows have seasonal variations due to the timing and concentration of contributions and vendor payments. CIR manages its liquidity to meet general expenditures, liabilities, and other obligations as they become due. Excess cash flows not needed for day-to-day operations are invested in money market funds and mutual funds.

As of March 31, 2026 and 2025, the following financial assets were available for general operating expenditures for the years ending March 31, 2027 and 2026.

	March 31, 2026	March 31, 2025
Financial Assets		
Cash and Cash Equivalents	**$ 5,311,536**	$ 5,960,177
Investments	**26,381**	22,434
Less Donor Restrictions Funds	**-**	(286,249)
Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	**$ 5,337,917**	$ 5,696,362

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

CIR has categorized its investments based on a three-level fair value hierarchy as follows:

Level 1 - values are based on quoted prices for identical assets in active markets.

Level 2 - values are based on quoted prices for similar assets in active or inactive markets. The fair values for certificates of deposit are determined using the market approach based on prices that the investment custodian obtained from independent quotation services that use closing prices, bid-ask quotations, or other factors, or prices calculated by the investment custodian using information from independent and internal sources.

Level 3 - values are based on unobservable inputs to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. The fair value measurement objective is to determine an exit price from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs reflect CIR's judgment about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances, which might include CIR's own data.

4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following summary of input levels used to determine fair values, measured on a recurring basis at March 31, 2026, are as follows:

	Fair Value	Level 1	Level 2	Level 3
Mutual Funds - Equity Funds	**$ 26,381**	**$ 26,381**	**$ -**	**$ -**

The following summary of input levels used to determine fair values, measured on a recurring basis at March 31, 2025, are as follows:

	Fair Value	Level 1	Level 2	Level 3
Mutual Funds - Equity Funds	$ 22,434	$ 22,434	$ -	$ -

5. PROPERTY AND EQUIPMENT

Property and equipment at March 31, 2026 and 2025, consisted of the following:

Description	2026	2025
Furniture, Equipment, and Software	**$ 72,475**	$ 66,071
Leasehold Improvements	**11,769**	11,769
Total Property and Equipment	**84,244**	77,840
Less Accumulated Depreciation and Amortization	**(52,579)**	(42,361)
Property and Equipment, Net	**$ 31,665**	$ 35,479

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions were available for the following purposes as of March 31, 2026 and 2025:

Purpose	2026	2025
Federalism Project	**$ -**	$ 286,249
Net Assets With Donor Restrictions	**$ -**	$ 286,249

Net assets released from donor restrictions during the years ended March 31, 2026 and 2025, were as follows:

Purpose	2026	2025
Federalism Project	**$ 536,249**	$ 474,624

7. DONATED LEGAL SERVICES

CIR was provided legal services at no cost in order to carry out the mission of CIR. Based on current market rates for legal services, CIR would have paid a fair value of $427,906 and $549,444, for the years ended March 31, 2026 and 2025, respectively. The donated services fluctuate from year to year based on the quantity and nature of the litigations that CIR is involved in.

7. DONATED LEGAL SERVICES (CONTINUED)

Donated legal services are reported in the statements of activities and changes in net assets and program service expenses are reported in the statements of functional expenses.

8. OPERATING LEASE

CIR has an operating lease for office space, which requires monthly rent payments plus a prorated share of operating expenses and real estate taxes. The lease includes a 2.5% annual rent escalation.

The lease contains an option to extend the lease term. CIR exercised its renewal option during the year ended March 31, 2024, for an additional five years until April 30, 2029. CIR had no variable or short-term lease expense in the years ended March 31, 2026 and 2025.

Under accounting principles generally accepted in the United States of America (GAAP), operating lease expense is recognized on a straight-line basis over the remaining lease term. Operating lease expense for the years ended March 31, 2026 and 2025, was approximately $124,000 for each year, and it is included in occupancy on the statements of functional expenses.

Maturity of the operating lease liability as of March 31, 2026, is as follows:

For the Years Ending March 31,	
2027	$ 137,360
2028	140,794
2029	144,314
2030	12,075
Total Undiscounted Minimum Lease Payments	434,543
Less Discount to Present Value	(23,244)
Total Operating Lease Liability	$ 411,299

As of March 31, 2026 and 2025, the supplementary qualitative operating lease information is as follows:

Supplementary Qualitative Operating Lease Information	**2026**	2025
Weighted-Average Remaining Lease Term (Years)	**3.08**	4.08
Weighted-Average Discount Rate (Risk Free)	**3.66%**	3.66%

9. CONCENTRATIONS AND FINANCIAL RISK

CIR maintains its operating funds in financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) and Securities Investor Protection Corporation (SIPC) up to the maximum amount allowed by law. At times during the year, CIR's balances exceed the insured limits. Management believes the risk in these situations is minimal.

CIR invests in mutual funds. Such investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amount reported in the financial statements.

9. CONCENTRATIONS AND FINANCIAL RISK (CONTINUED)

For the year ended March 31, 2026, approximately 48% of contributions revenue was from four donors. For the year ended March 31, 2025, approximately 45% of contributions revenue was from three donors.

10. RETIREMENT PLAN

CIR maintains a 401(k) profit sharing plan (the Plan) for eligible employees, as defined in the plan document. Effective April 1, 2024, the Plan was amended to permit Roth elective deferrals, subject to the applicable contribution limits established by the Internal Revenue Code (the Code).

Under the provisions of the Plan, eligible employees may elect to contribute a portion of their compensation, which would otherwise have been paid in cash, subject to the applicable limits prescribed by the Code. CIR may elect annually to make matching contributions equal to a specified percentage of participants' elective contributions or a safe harbor nonelective contribution equal to 3% of each eligible employee's compensation. In addition, under the profit-sharing component of the Plan, CIR may make discretionary contributions to substantially all eligible employees.

Under the Plan, CIR's total matching contributions may not exceed 4% of a participant's eligible compensation. CIR's contributions to the Plan were approximately $247,000 and $87,000 for the years ended March 31, 2026 and 2025, respectively.

Effective April 1, 2025, the Plan was amended to update eligibility and vesting provisions. Full-time employees, other than those in clerkship or fellowship positions, are eligible to participate in the Plan on the first day of the month following 90 days of employment. In addition, discretionary profit-sharing contributions made by CIR to participants' 401(k) accounts through the established profit-sharing procedure vest over a four-year period.

11. SUBSEQUENT EVENTS

Subsequent to March 31, 2026, CIR entered into a sublease agreement for office space in Arlington, Virginia, commencing in late September 2026. CIR plans to relocate its operations to the new office upon commencement of the sublease. CIR remains obligated under its existing lease agreement and has entered into a sublease agreement with a subtenant for its current office space– with that sublease commencing in early October 2026 and running through the completion of CIR's existing lease agreement.

CIR has evaluated subsequent events through August 10, 2026, the date on which the financial statements were available to be issued.