DEATH PENALTY ACTION
FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

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Satty&Partners
SATTY, LEVINE & CIACCO, CPAS, PC

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors of
Death Penalty Action

We have reviewed the accompanying financial statements of Death Penalty Action (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. 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 statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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 financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our 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 us to perform procedures to obtain limited assurance as a basis for reporting whether we are 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. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Death Penalty Action and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

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

Satty, Levine & Ciacco CPAs PC

Satty, Levine & Ciacco CPAs, P.C.
Melville, New York
March 10, 2025

DEATH PENALTY ACTION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 and 2023

	2024	2023
ASSETS:		
Cash and cash equivalents	$ 22,728	$ 8,419
Accounts receivable	25,631	19,939
TOTAL ASSETS	$ 48,359	$ 28,358
LIABILITIES AND NET ASSETS:		
Accounts payable and accrued expenses	$ 9,963	$ -
TOTAL LIABILITIES	9,963	-
NET ASSETS:		
Without donor restrictions	38,396	15,679
With donor restrictions	-	12,679
TOTAL NET ASSETS	38,396	28,358
TOTAL LIABILITIES AND NET ASSETS	$ 48,359	$ 28,358

See independent accountants' review report and notes to the financial statements.

DEATH PENALTY ACTION
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	Without Donor Restrictions	With Donor Restrictions	Total 2024	Without Donor Restrictions	With Donor Restrictions	Total 2023
OPERATING REVENUES AND RECLASSIFICATIONS:						
Grants and contributions	$ 425,973	$ 51,803	$ 477,776	$ 363,445	$ 51,547	$ 414,992
In-kind contributions	640	-	640	600		600
Other income	43	-	43	1,079	-	1,079
Total revenues	426,656	51,803	478,459	365,124	51,547	416,671
Reclassifications:						
Net assets released from restrictions	64,482	(64,482)	-	43,173	(43,173)	-
Total operating revenue and reclassifications	491,138	(12,679)	478,459	408,297	8,374	416,671
EXPENSES:						
Program services	324,087	-	324,087	301,710	-	301,710
Supporting services	144,334	-	144,334	122,280	-	122,280
Total expenses	468,421	-	468,421	423,990	-	423,990
Change in net assets from operations	22,717	(12,679)	10,038	(15,693)	8,374	(7,319)
Net assets at beginning of year	15,679	12,679	28,358	31,372	4,305	35,677
Net assets at end of year	$ 38,396	$ -	$ 38,396	$ 15,679	$ 12,679	$ 28,358

DEATH PENALTY ACTION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Program Services	Management and General	Fundraising	Total
EXPENSES:				
Salaries and wages	$ 56,550	$ 17,300	$ 23,150	$ 97,000
Payroll taxes and related benefits	5,710	1,804	2,330	9,844
Contracted service	134,432	42,500	13,488	190,420
Insurance	-	1,200	-	1,200
Professional fees	25,000	11,290	-	36,290
Office expenses	48	4,623	-	4,671
Supplies and Materials	13,500	725	-	14,225
Merchant fees and bank charges	432	9,990	-	10,422
Transportation and Travel	60,102	-	-	60,102
Internet and computer	14,486	10,534	5,400	30,420
Individual and family support	2,572	-	-	2,572
Donations to organizations	3,440	-	-	3,440
Payroll services	3,493			3,493
Advertising	3,857	-	-	3,857
Miscellaneous	465			465
TOTAL EXPENSES	$ 324,087	$ 99,966	$ 44,368	$ 468,421

See independent accountants' review report and notes to the financial statements.

DEATH PENALTY ACTION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Program Services	Management and General	Fundraising	Total
EXPENSES:				
Salaries and wages	$ 61,732	$ 5,170	$ 18,098	$ 85,000
Payroll taxes and related benefits	6,401	523	1,831	8,755
Contracted service	144,964	40,280	9,350	194,594
Insurance	-	1,150	-	1,150
Professional fees	-	8,600	-	8,600
Office expenses	-	2,473	483	2,956
Supplies and Materials	20,606	899	-	21,505
Merchant fees and bank charges	-	10,858	-	10,858
Transportation and Travel	43,881	-	-	43,881
Internet and computer	10,334	13,209	5,202	28,745
Individual and family support	591	-	-	591
Donations to organizations	232	-	-	232
Payroll services	2,697	628	-	3,325
Advertising	10,272	58	-	10,330
Miscellaneous	-	3,468	-	3,468
TOTAL EXPENSES	$ 301,710	$ 87,316	$ 34,964	$ 423,990

See independent accountants' review report and notes to the financial statements.

DEATH PENALTY ACTION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 10,038	$ (7,319)
Adjustments to reconcile change in net assets to net cash from operating activities:		
(Increase) decrease in:		
Accounts receivable, Grants, Contribution Recievable	(5,692)	7,065
Increase (decrease) in:		
Accounts payable and accrued expenses	9,963	-
TOTAL ADJUSTMENTS	4,271	7,065
NET CASH FROM OPERATING ACTIVITIES	14,309	(254)
CHANGE IN CASH AND CASH EQUIVALENTS	14,309	(254)
CASH AND CASH EQUIVALENTS:		
BEGINNING OF YEAR	8,419	8,673
END OF YEAR	$ 22,728	$ 8,419

See independent accountants' review report and notes to the financial statements.

NOTE 1. ORGANIZATION AND BASIS OF ACCOUNTING AND PRESENTATION

A. ORGANIZATION
Death Penalty Action (the "Organization") is a not-for-profit organization incorporated under Section 501(c)(3) of the Internal Revenue Code. The organization's mission is working to stop executions and abolish the death penalty through advocacy, education, and action. The Organization's services are to provide high visibility resources, leadership, support, educational and direct action events and activities within the broader anti-death penalty movement.

B. BASIS OF ACCOUNTING
The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

C. BASIS OF PRESENTATION
The financial statements of Death Penalty Action have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require Death Penalty Action 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 objectives of the organization. These net assets may be used at the discretion of Death Penalty Action's management and the 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 Death Penalty Action 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 restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

D. MEASURE OF OPERATIONS
The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to Death Penalty Action's ongoing services and interest and dividends earned on investments. Non-operating 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

A. CASH AND CASH EQUIVALENTS
The Organization considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

B. ACCOUNTS RECEIVABLE
Accounts receivables are stated at the amount the Organization expects to collect from the various foundations or donors. No allowance for uncollectible accounts has been recorded since management considers all receivables to be collectible.

C. PROPERTY AND EQUIPMENT
Property and equipment are stated at cost or at their estimated fair value if donated. Costs in excess of $5,000 and the value of donated property and equipment are capitalized at fair market value. Depreciation is provided on the straight-line method over the estimated useful life of the asset. The estimated useful lives of assets are as follows:

Transportation equipment	5 - 7 years
Leasehold improvements	1 - 5 years
Furniture, fixtures and equipment	3 - 10 years

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

D. REVENUE AND 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.

E. FUNCTIONAL EXPENSE ALLOCATION
The costs of providing programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Expenses which are easily and directly associated with a particular program or supporting service are charged directly to that functional area. Certain other expenses have been allocated among the program and supporting services benefited. Such allocations are determined by management on an equitable basis that is consistently applied. Expenses incurred are from contracted services, which are allocated based on estimates of time and effort, with the exception of transportation expenses, which are allocated on an actual basis.

F. USE OF ESTIMATES
Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; However, actual results could differ from those estimates.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. INCOME TAXES

The Organization is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code and comparable New York State law. Contributions to it are tax deductible within the limitations prescribed by the code.

The Organization's Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending December 31, 2024, 2023, and 2022 are subject to examination by the IRS, generally for 3 years after they were filed. The Organization has concluded that there are no material uncertain tax liabilities to be recognized at this time.

H. RECLASSIFICATIONS

Certain amounts in the prior year’s financial statements have been reclassified to conform to the current year’s presentation.

NOTE 3. AVAILIABILITY AND LIQUDITTY

The following represents Death Penalty Action’s financial assets at December 31, 2024 and 2023:

	2024	2023
Financial assets at year end:		
Cash and cash equivalents	$ 22,728	8,419
Accounts receivable	25,631	19,939
Total financial assets	48,359	28,358
Less amounts not available to be used within one year:	-	-
Financial assets available to meet general expenditures over the next twelve months	$ 48,359	$ 28,358

The Organization’s goal is generally to maintain financial assets to meet the general operating expenses.

NOTE 4. NET ASSETS

Net assets with donor restrictions for the years ended December 31, 2024 and 2023 are as follows:

	2024	2023
Specific purpose:		
Projects	$ -	$ 12,679

NOTE 4. NET ASSETS (continued)

Net assets without donor restrictions for the years ended December 31, 2024 and 2023 are as follows:

	2024	2023
Undesignated	$ 38,396	$ 15,679

Net assets released from net assets with donor restrictions for the years ended December 31, 2024 and 2023 are as follows:

	2024	2023
Satisfaction for purpose restrictions	$ 64,482	$ 43,174

NOTE 5. CONCENTRATION OF CREDIT RISK

The Organization maintains all of its cash and cash equivalents in high credit quality financial institutions. Accounts at the institutions are insured by the Federal Depository Insurance Corporation ("FDIC"). The FDIC insured limit for the years ended December 31, 2024 and 2023 were $250,000. As of December 31, 2024 and 2023, the Organization had no assets that were in excess of the insured limits.

The Organization's revenues and accounts receivable are primarily from various donors.

NOTE 6. SUBSEQUENT EVENTS

The Organization has evaluated events and transactions that occurred through March 10, 2025, which is the date the financial statements were issued, for possible disclosure and recognition in the financial statements.