

**TWILIGHT WISH FOUNDATION**  
**FINANCIAL STATEMENTS AND**  
**ACCOUNTANTS' AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2025**

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## INDEPENDENT AUDITOR'S REPORT

To Board of Directors  
Twilight Wish Foundation  
Doylestown, Pennsylvania

We have audited the accompanying statement of financial position of the Twilight Wish Foundation, (a non-profit organization), which comprise the statement of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### 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 general 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.

### Auditor's Responsibility


Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Twilight Wish Foundation as of June 30, 2025, 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.



Charles W. Browning, CPA  
Warminster Pennsylvania  
May 2026

**TWILIGHT WISH FOUNDATION  
STATEMENTS OF FINANCIAL POSITION  
AS OF JUNE 30, 2025 AND 2024**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Current Assets:		
Cash (Note 1)	\$ 141,948	\$ 215,632
Cash - Restricted	104,097	80,528
Investments (Note 8)	190,975	192,580
Grants Receivable	-	76,018
Refund Receivable	1,500	1,500
Inventory	2,182	2,182
Security Deposit	954	954
Deposits	-	200
Prepaid Insurance	1,617	1,299
Total Current Assets	<u>443,273</u>	<u>570,893</u>
Property and Equipment		
Net Property and Equipment (Note 6)	<u>12,368</u>	<u>18,014</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 455,641</u></b>	<b><u>\$ 588,907</u></b>

**LIABILITIES AND NET ASSETS**

Current Liabilities:		
Accounts payable and accrued expenses	\$ 7,673	\$ 6,690
Lease Payable (Note 4)	-	3,542
Accrued Payroll and liabilities	2,350	617
Total Current Liabilities	<u>10,023</u>	<u>10,849</u>
 Total Liabilities	 <u>10,023</u>	 <u>10,849</u>
 Net Assets: Net Assets without Donor Restrictions Net	 341,521	 497,530
Assets with Donor Restrictions (Note 5)	104,097	80,528
	<u>445,618</u>	<u>578,058</u>
 Total Liabilities and Net Assets	 <b><u>\$ 455,641</u></b>	 <b><u>\$ 588,907</u></b>

The accompanying notes are an integral part of these financial statements.

**TWILIGHT WISH FOUNDATION  
STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30,2025 AND 2024**

	Without Donor Restrictions	With Donor Restrictions	June 30,2025	June 30,2024
<b>Public Support and Revenue</b>				
Grants	\$ 30,756	\$ 48,000	\$ 78,756	\$ 120,990
Donations	149,694	-	149,694	183,888
In-Kind Donations (Note 3)	15,041	-	15,041	49,773
Donated Services (Note 3)	195,144	-	195,144	54,263
Fundraising Income	245,079	-	245,079	238,851
Dividends and realized capital gains	5,067		5,067	3,766
Unrealized gains (loss) on investments	10,309		10,309	6,215
Realized loss on sale of investments	(1,426)		(1,426)	
Interest	3,474	-	3,474	5,458
<b>Total revenues and support</b>	<u>653,138</u>	<u>48,000</u>	<u>701,138</u>	<u>663,204</u>
<b>Expenses:</b>				
Program	707,914	24,431	732,345	497,943
General and administrative	51,367	-	51,367	38,247
Fundraising	49,866	-	49,866	90,956
<b>Total expenses</b>	<u>809,147</u>	<u>24,431</u>	<u>833,578</u>	<u>627,146</u>
<b>Increase (decrease) in net assets</b>	<u>(156,009)</u>	<u>23,569</u>	<u>(132,440)</u>	<u>36,058</u>
<b>Beginning Total Net Assets Ending Total Net Assets (Adjusted)</b>	<u>497,530</u>	<u>80,528</u>	<u>578,058</u>	<u>542,000</u>
<b>Ending Total Net Assets</b>	<u>\$ 341,521</u>	<u>\$ 104,097</u>	<u>\$ 445,618</u>	<u>\$ 578,058</u>

The accompanying notes are an integral part of these financial statements.

**TWILIGHT WISH FOUNDATION**  
**STATEMENTS OF CHANGES IN NET ASSETS WITH AND WITHOUT**  
**DONOR RESTRICTIONS**  
**YEARS ENDED JUNE 30, 2025 and 2024**

	June 30, 2025		
	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets, Beginning	\$ 497,530	\$ 80,528	\$ 578,058
Increase (decrease) in net assets from operations	(156,009)	23,569	(132,440)
Net assets relieved from restrictions (Note 5)	-	-	-
Net assets, ending	<u>\$ 341,521</u>	<u>\$ 104,097</u>	<u>\$ 445,618</u>

	June 30, 2024		
	Without Donor Restrictions	With Donor Restrictions	Total
Net Assets, Beginning	\$ 482,227	\$ 59,773	\$ 542,000
Increase (decrease) in net assets from operations	15,303	20,755	36,058
Net assets relieved from restrictions (Note 5)	-	-	-
Prior period adjustment (Note 12)	-	-	-
Net assets, ending	<u>\$ 497,530</u>	<u>\$ 80,528</u>	<u>\$ 578,058</u>

The accompanying notes are an integral part of these financial statements.

**TWILIGHT WISH FOUNDATION  
STATEMENTS OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30,2025**

	Program Services	Support Services		June 30. 2025 Total
	Program	General and Administrative	Fundraising	
Chapter Expenses	\$ 618	\$ 87	\$ 22	\$ 727
Credit Card Processing Fees	3,083	435	109	3,627
Depreciation Expense	276	39	10	325
Dues & Seminars	85	12	3	100
Fundraising Expenses	-	-	37,023	37,023
Governmental Filing Fees	8,088	1,142	285	9,515
Insurance	5,362	757	189	6,308
Maintenance and Repairs	949	134	34	1,117
Marketing Expense	105,421	14,883	3,721	124,025
Office Supplies	1,813	256	64	2,133
Payroll Expense	203,801	28,772	7,193	239,766
Program Direct Costs-Donated Services	87,641	-	-	87,641
Program Direct Costs	280,859	-	-	280,859
Professional Fees	9,451	1,335	334	11,120
Rent	14,790	2,088	522	17,400
Travel Expenses	3,764	531	133	4,428
Utilities	6,344	896	224	7,464
<b>Total</b>	<b>\$ 732,345</b>	<b>51,367</b>	<b>\$ 49,866</b>	<b>\$ 833,578</b>

The accompanying notes are an integral part of these financial statements.

**TWILIGHT WISH FOUNDATION  
STATEMENTS OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30,2024**

	Program	Support Services		June 30. 2024 Total
	Services	General and Administrative	Fundraising	
	Program			
Chapter Expenses	\$ 2,435	\$ 344	\$ 86	\$ 2,865
Consulting Services	5,419	765	191	6,375
Credit Card Processing Fees	2,173	307	77	2,557
Depreciation Expense	189	27	7	223
Dues & Seminars	604	85	21	710
Fundraising Expenses	-	-	81,396	81,396
Governmental Filing Fees	10,575	1,493	373	12,441
Insurance	4,937	697	174	5,808
Maintenance and Repairs	1,469	207	52	1,728
Marketing Expense	48,970	6,913	1,728	57,611
Office Supplies	5,395	557	139	6,091
Payroll Expense	162,987	23,010	5,752	191,749
Program Direct Costs-Donated Services	34,727	-	-	34,727
Program Direct Costs	190,340	-	-	190,340
Professional Fees	8,450	1,121	280	9,851
Rent	11,343	1,601	400	13,344
Travel Expenses	1,811	256	64	2,131
Utilities	6,119	864	216	7,199
<b>Total</b>	<b>\$ 497,943</b>	<b>\$ 38,247</b>	<b>\$ 90,956</b>	<b>\$ 627,146</b>

The accompanying notes are an integral part of these financial statements.

**TWILIGHT WISH FOUNDATION  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2025 AND 2024**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>OPERATING ACTIVITIES</b>		
Increase in total net assets	<u>\$ (132,440)</u>	<u>\$ 36,058</u>
Net Increase in Net Assets	(132,440)	36,058
Adjustments to reconcile increase in total net assets to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
(Increase) decrease in operating assets:		
Grants Receivable	76,018	(76,018)
Prepaid Insurance	(642)	(966)
Depreciation	325	223
Increase (decrease) in operating liabilities:		
Accrued Expenses	1,915	2,761
Accrued Payroll and Taxes	1,126	-
Lease Payable TWF' Office	(20,182)	-
Net Cash provided (Used) by operating activities	<u>(73,880)</u>	<u>(37,942)</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of Investments	(8,409)	(9,384)
Proceeds on sale of investments	15,580	-
Fixed Assets	(6,463)	(12,711)
Fixed Assets, Right to Use Office	27,833	-
Net Cash provided (Used) by Investing Activities	<u>28,541</u>	<u>(22,095)</u>
<b>FINANCING ACTIVITIES</b>		
Lease payable - Long term	<u>(4,776)</u>	-
Net Cash provided (Used) by Financing Activities	(4,776)	-
Net Cash Increase for the period	(50,115)	(60,037)
Cash Balance, beginning	<u>296,160</u>	<u>356,197</u>
Cash Balance, ending	<u>\$ 246,045</u>	<u>\$ 296,160</u>

The accompanying notes are an integral part of these financial statements.

**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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**NOTE 1 ORGANIZATION**

Twilight Wish Foundation (The "Foundation"), is a not-for-profit organization incorporated under laws of the Commonwealth of Pennsylvania in December 2003. The Foundation was organized for charitable purposes. Their mission is to enrich the lives of deserving seniors through individual wish granting celebrations that connect generations. Their vision is to make our world a nicer place to age, one wish at a time. The Foundation seeks to increase awareness of the importance of thanking older generations and to provide a mechanism to facilitate elder wish granting. The major sources of revenue are in-kind services, donations, grants, corporate sponsorship and special events.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting:**

The Foundation's financial statements are prepared on the accrual basis of accounting in accordance with FASB ACS 958-205-45) Formerly SFAS 117), "*Financial Statements of Not-for-Profit Organizations*". Under FASB ACS 958-205-45, the Organization is required to report information regarding its financial position and activities including a description of donor-imposed restriction on the use of particular assets.

**Financial Statement Presentation:**

Net assets and revenues, gains and losses are classified into two classes of net assets based on the existence or absence of donor-imposed restrictions. The two classes of net asset categories are as follows:

*Without Donor Restrictions* – Net assets which are free of donor-imposed restrictions; all revenue, gains and losses that are not changes in purpose restricted, time restricted or perpetually restricted.

*With Donor Restriction* – Net assets whose use by the Organization is limited by donor-imposed stipulations.

**Use of Estimates:**

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

**Promises to Give and Contributions:**

The Organization accounts for contributions received in accordance with FASB ASC 958-605-25 *Accounting for Contributions made*. Contributions are recognized when the donor makes a promise to give to the organization that is in substance, unconditional. Contributions received are recorded as with donor restrictions or without donor restrictions, depending on the existence and/or nature of any donor restrictions. When a restriction expires, donor restricted net assets are reclassified to without donor restrictions and reported in the statement of activities as net assets from restrictions.

**Net Assets with Donor Restrictions:**

Donor restrictions are categorized as follows:

*Purpose Restrictions* - Net assets whose use is restricted for a specific purpose designated by the Donor.

*Time Restricted* – Restrictions that either expire by passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations.

The accompanying notes are an integral part of the financial statements.

**TWILIGHT WISH FOUNDATION.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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Net Assets with Donor Restrictions: (Cont'd)

*Perpetual in Nature* – Net assets whose use by the Organization is limited by donor-imposed stipulations that neither expire with the passage of time nor that can be fulfilled or otherwise removed by actions of the Organization.

Revenue Recognition:

Grants and contributions are considered unrestricted and available for general operations unless specifically restricted by the donor. The Foundation reports gifts and grants of cash and other assets as restricted if they are received with donor stipulations that limit the use of the donated assets as to a particular purpose or to future periods. When a stipulated time restriction ends or purpose restriction is accomplished, Donor restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from Donor restrictions.

Cash and cash equivalents:

In general, for purposes of the statement of cash flows, The Foundation considers all highly liquid investments with maturities of six months or less and certificates of deposit to be cash equivalents.

Investments:

The Foundation records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return/(loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

Inventory:

Supplies and fundraising items purchased or donated for use in programs or for fundraising are carried at the lower-of- cost or market on the first in first out basis.

Property and Equipment and related depreciation:

Property and equipment are stated at cost. Expenditures for major additions, renewals and betterments are capitalized; conversely, expenditures for repairs and maintenance are charged to expense when incurred. Upon the retirement or disposal of assets, the cost and accumulated depreciation are eliminated from the accounts and the resulting gain or loss is included in revenue or expenses. Depreciation of property and equipment is computed using the straight-line method over the estimated useful service lives of the assets ranging from one to five years. Depreciation expense for the year ended June 30, 2025 was \$325 and \$223 for 2024. Depreciation is provided on the straight-line basis over the estimated useful lives of the Property and Equipment which is estimated at 5 years.

Advertising and marketing:

Advertising and marketing costs are expensed as incurred. There was \$124,025 of advertising and marketing costs incurred for the year ended June 30, 2025 and \$57,611 during 2024.

Income Taxes:

The Organization is a not-for-profit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal income taxes pursuant to Section 501(a) of the Internal revenue Code. The Organization is also exempt from Pennsylvania taxation under the applicable provisions of the Commonwealth's non-profit organization statutes. US GAAO requires entities to evaluate, measure, recognize and disclose any uncertain income tax positions taken on their income tax returns. Management has evaluated the impact of this standard on its financial statements and believes that there are no uncertain tax positions.

The accompanying notes are an integral part of the financial statements.

**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**  
**Income Taxes: (Cont'd)**

The income tax returns of the Foundation are subject to examination by the Internal Revenue Service and other taxing authorities, generally for three years after they are filed.

The Foundation recognizes accrued interest and penalties associated with uncertain tax positions, if any, as a miscellaneous expense. There were no income tax related interest and penalties recorded for the year ended June 30, 2025 and 2024.

**Functional Expense Allocation:**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Depreciation, utilities, telephone/internet and repairs and maintenance are allocated based on the location of the asset or service. Salaries, payroll taxes, employee benefits, insurance, office supplies are allocated on the basis of estimates of time and effort. Other expenses are based on actual costs directly related to the program services and support services categories.

**NOTE 3 IN-KIND DONATIONS AND DONATED SERVICES:**

The Foundation follows the practice of recording the estimated value of materials and services as contributions in there is an objective basis available to measure the value of such materials and services. In-kind donations in the form of medical and other supplies for the Foundation's programs had an estimated value of \$15,041 and \$49,773 for the years ended June 30, 2025 and 2024 respectively.

There were \$195,144 of donated other services during the year ending June 30, 2025 compared to \$54,263 during 2024. Included in the Donated Services is the value of donated time from the Board Chair, other board members and Chapter Directors of the Foundation, which is calculated on the hours donated valued at a competitive hourly rate. This information is included in the financial statements because it is useful in understanding the magnitude of the organization's operations, including its dependency on these in-kind contributions.

The financial statements show Twilight Wish Foundation is a highly efficient non-profit, with 87% of total expense going directly to granting wishes and program services during the year ended June 30, 2025 and 79% during the year ended June 30, 2024. Donated services and in-kind products in the amount of \$210,185 comprise 30% of the Foundation's total revenue of \$701,138 enabling the Foundation to continue its mission and to add value to the amount of every dollar donated in cash.

**NOTE 4 LEASE:**

The Financial Accounting Standards Board (FASB) has released new standards for lease accounting *Accounting Standards Update 2016-02 Leases*. The Foundation has implemented the new standard which requires operating leases greater than 12 months be reported as a "Right to Use" assets and the Lease payable be reported as a liability.

The Foundation entered into a thirty-six (36) month lease for office space on October 15, 2019 terminating on October 14, 2022 which is classified as an operating lease. The lease was amended to extend the lease for two additional years ending October 14, 2024. Monthly rents will remain fixed at \$1,012.10 for the duration of the lease. The lease is now recognized as a year to year lease eliminating the need to record Right to Use assets and corresponding Lease payable.

The accompanying notes are an integral part of the financial statements.

**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 5 NET ASSETS:**

As of June 30, 2025, \$149,064 of net assets were identified as with donor restrictions. These funds are restricted by the donor for the purpose and use of granting wishes. The funds are recorded as purpose restricted until the wishes are granted. There were \$80,528 of net assets with donor restrictions as of June 30, 2024.

**NOTE 6 PROPERTY AND EQUIPMENT:**

Property and Equipment are summarized by major classification as follows:

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Computers	\$ 45,925	\$ 41,178
Equipment	5,444	4,028
Website	5,850	5,550
Furniture	2,251	2,253
Right to Use: TWF Office	<u>-0</u>	<u>11,783</u>
Sub-total	59,471	64,792
Less: accumulated depreciation and amortization	<u>47,103</u>	<u>46,778</u>
	<u>\$ 12,368</u>	<u>\$ 18,014</u>

**NOTE 7 FAIR VALUE MEASUREMENTS:**

The provisions of ASC Topic 825 "The Fair Value Option for Financial Assets and Financial Liabilities" were effective July 1, 2008. ASC Topic 825 gives entities the option, at either adoption or purchase date, to measure certain financial assets and liabilities at fair value. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used by the Council for financial instruments measured at fair value on a recurring basis. The three levels of inputs are as follows:

Level 1. Quoted prices for identical assets or liabilities in active markets to which the organization has access at the measurement date.

Level 2. Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include 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 for the asset or liability (for example, interest rates and yield curves); and inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value if observable inputs are not available.

The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy, as applicable:

*ETF's* – Valued at the daily closing price as reported by the fund. ETF's held by the Foundation are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The ETF's held by the Foundation are deemed to be actively traded.

The accompanying notes are an integral part of the financial statements.

**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

**NOTE 7 FAIR VALUE MEASUREMENTS: (Cont'd)**

The following table sets forth the Foundation's investments at fair value within the fair value hierarchy as of June 30, 2025, using the net asset values of the shares held by the Foundation at year-end:

2025	Cost	Fair Value (Level 1)	Unrealized Gain
Exchange Traded Funds (ETF)	\$178,980	\$ 188,044	\$ 9,064
FDIC Insured Deposit Account	2,931	2,931	-0-
<b>Total</b>	<b>\$181,911</b>	<b>\$190,975</b>	<b>\$ 9,064</b>

**NOTE 8 SIGNIFICANT CONCENTRATION OF CREDIT RISK:**

The Foundation maintains bank accounts in a single financial institution. The standard insurance amount is \$250,000 per depositor, per insured bank, for each account ownership category. The Foundation maintains a sweep account with a separate financial institution if the cash balances exceed the maximum insured amount.

**NOTE 9 LIQUIDITY:**

As part of the Foundation's liquidity management, it has a goal to maintain cash and short-term investments on hand to meet 9 months of normal operating expenses, which on average total approximately \$400,000. Any cash in excess of daily requirements is invested in an interest-bearing savings account. The investments can be sold to offset any cash shortage, if needed.

In addition, the foundation also has a line of credit from Customers Bank in the amount of \$25,000, which it could draw upon in the event of unanticipated liquidity need.

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$ 246,045
Investments – Exchange Traded Funds	190,975
Donor Imposed Restrictions	<u>(104,097)</u>
Financial assets available to meet cash needs for general expenditures within 3 months	<u>\$ 332,923</u>

The accompanying notes are an integral part of the financial statements.

**TWILIGHT WISH FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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**NOTE 10        LITIGATION:**

There Are no pending or threatened litigations, claims and/or assessments. As of the date of this report, the Foundation's legal counsel is unaware of any unasserted claims or assessments or any financing statements filed under the Uniform Commercial Code or any other assignment of the Foundation's assets.

**NOTE 11        SUBSEQUENT EVENTS**

As required by FASB ASC 85-10-50-1, subsequent events have been evaluated for the Twilight Wish Foundation from June 30, 2025 through the date of this report, which is the date the financial statements were available to be issued. During the subsequent period, there were no reportable occurrences.

The accompanying notes are an integral part of the financial statements.