1. **Statement of Financial Position**

   **Assets**
   - Cash $131,904
   - Promises to give (1) 10,000
   
   **Liabilities**
   - Accounts payable and accrued expenses 22,284
   - Deferred expenses, Legal 64,327
   - Deferred expenses, consultants 5,483
   
   **Total net assets** $131,904
   - Without restrictions 131,904
   
   **Total assets w/o restrictions minus liabilities** $39,810

   **Notes**
   1. Promises to give are expected to be collected within one year, recorded at the net realizable value.

2. **Statement of Cash Activities, 30 April 2022**

   **Opening balance, 30 April 2022** $57,336

   **Revenue received in April 2022**
   - Contributions without donor restrictions 75,000
   
   **Total cash available** 132,336

   **Expenses paid in April 2022** 432

   **Ending balance, 30 April 2022** $131,904