

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2015
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Inspection

1. General Information

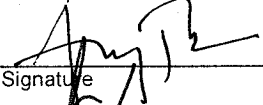

For Fiscal Year Beginning (mm/dd/yyyy) <u>07 / 01 / 2015</u> and Ending (mm/dd/yyyy) <u>06 / 30 / 2016</u>		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: HER JUSTICE INC.	Employer Identification Number (EIN): 13-3688519
	Mailing Address: 100 BROADWAY, 10TH FLOOR	NY Registration Number: 05-24-06
	City / State / Zip: NEW YORK, NY 10005	Telephone: (212) 695-3800
	Website: WWW.HERJUSTICE.ORG	Email: NNAGOURNEY@HERJUSTICE.ORG

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:		Amy BARASCH, President	2/6/17
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:		Ivan W. ..., Treasurer	2/7/17
	Signature	Print Name and Title	Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: "Department of Law"
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CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors).
- Our organization was eligible for and filed an IRS 990-N e-postcard. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$500,000.
- Audit Report if you received total revenue and support greater than \$500,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in Schedule E - Registration Exemption for Charitable Organizations. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

CHAR500

Schedule 4a: Professional Fund Raisers, Fund Raising Counsels, Commercial Co-Venturers
www.CharitiesNYS.com

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If you checked the box in question 4a in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule for EACH Professional Fund Raiser (PFR), Fund Raising Counsel (FRC) or Commercial Co-Venturer (CCV) that the organization engaged for fund raising activity in NY State. The PFR or FRC should provide its NY Registration Number to you. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations and use additional pages if necessary.

1. Organization Information

Name of Organization: HER JUSTICE INC.	NY Registration Number: 05-24-06
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2. Professional Fund Raiser, Fund Raising Counsel, Commercial Co-Venturer Information

Fund Raising Professional type: <input checked="" type="checkbox"/> Professional Fund Raiser <input type="checkbox"/> Fund Raising Counsel <input type="checkbox"/> Commercial Co-Venturer	Name of FRP: KAREN TRELLA CONSULTING INC Mailing Address: 1590 ANDERSON AVENUE # 19H City / State / Zip: FORT LEE, NJ 07024	NY Registration Number: Telephone: 201-461-3717
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3. Contract Information

Contract Start Date: 07/01/2015	Contract End Date: 05/31/2016
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4. Description of Services

Services provided by FRP: DEVELOPMENT AND COMMUNICATION ANALYSIS.
DEVELOPMENT AND COMMUNICATION CONSULTING.
DEVELOPMENT DIRECTOR SEARCH.

5. Description of Compensation

Compensation arrangement with FRP:	Amount Paid to FRP: 50,500.
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6. Commercial Co-Venturer (CCV) Report

Yes No If services were provided by a CCV, did the CCV provide the charitable organization with the interim or closing report(s) required by Section 173(a) part 3 of the Executive Law Article 7A?

Definitions

A **Professional Fund Raiser (PFR)**, in addition to other activities, conducts solicitation of contributions and/or handles the donations (Article 7A, 171-a.4).
A **Fund Raising Counsel (FRC)** does not solicit or handle contributions but limits activities to advising or assisting a charitable organization to perform such functions for itself (Article 7A, 171-a.9).
A **Commercial Co-Venturer (CCV)** is an individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (Article 7A, 171-a.6).

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Schedule 4b: Government Grants
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If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization: HER JUSTICE INC.	NY Registration Number: 05-24-06
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2. Government Grants

Name of Government Agency	Amount of Grant
1. OVERSIGHT BOARD, JUDICIARY CIVIL LEGAL SVCS	1. 431,588.
2. NYC HUMAN RESOURCES ADMINISTRATION	2. 100,000.
3. DEPARTMENT FOR THE AGED (JASA-DFTA)	3. 20,000.
4. OFFICE OF VIOLENCE AGAINST WOMEN (OVW-KAFSC)	4. 3,000.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 554,588.

HER JUSTICE INC.

**Financial Statements
for years ended
June 30, 2016
and
June 30, 2015**

**CONDON
O'MEARA
MCGINTY &
DONNELLY LLP**

Certified Public Accountants

One Battery Park Plaza
New York, NY 10004-1405
Tel: (212) 661 - 7777
Fax: (212) 661 - 4010

Independent Auditor's Report

To the Board of Directors
Her Justice Inc.

We have audited the accompanying financial statements of Her Justice Inc. which comprise the statement of financial position as of June 30, 2016 and June 30, 2015 and the related statements of activities, functional expenses and cash flows for the years 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from 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 Her Justice Inc. as of June 30, 2016 and June 30, 2015 and the results of its activities and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Condon O'Meara McGinty & Donnelly LLP

December 7, 2016

HER JUSTICE INC.

Statement of Financial Position

Assets

	<u>June 30</u>	
	<u>2016</u>	<u>2015</u>
Current assets		
Cash and money market funds	\$2,209,192	\$2,197,668
Investments, at fair value	1,756,572	1,782,591
Accounts and other receivables	532,950	220,774
Prepaid expenses	<u>2,336</u>	<u>2,336</u>
Total current assets	4,501,050	4,203,369
Leasehold improvements, office furniture and equipment, net of accumulated depreciation and amortization of \$311,770 and \$292,838 in 2016 and 2015, respectively	174,869	214,134
Security and other deposits	<u>148,999</u>	<u>374,102</u>
Total assets	<u>\$4,824,918</u>	<u>\$4,791,605</u>

Liabilities and Net Assets

Current liabilities		
Accounts payable and accrued expenses	<u>\$ 650,268</u>	<u>\$ 394,821</u>
Net assets		
Operating fund	2,205,572	2,194,523
Sustainability fund	1,756,572	1,782,591
Bequest fund	<u>207,506</u>	<u>384,670</u>
Total unrestricted net assets	4,169,650	4,361,784
Temporarily restricted	<u>5,000</u>	<u>35,000</u>
Total net assets	<u>4,174,650</u>	<u>4,396,784</u>
Total liabilities and net assets	<u>\$4,824,918</u>	<u>\$4,791,605</u>

See notes to financial statements.

HER JUSTICE INC.

Statement of Cash Flows

	Year Ended	
	June 30	
	<u>2016</u>	<u>2015</u>
Cash flows from operating activities		
Increase (decrease) in net assets	\$ (222,134)	\$ 232,544
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities		
Depreciation and amortization	41,516	42,397
Realized loss (gain) on investments	18,962	(2,195)
Unrealized loss on investments	44,355	30,964
Non-cash contributions	(136,358)	(41,761)
Proceeds from non-cash contributions	136,358	41,761
(Increase) in accounts and other receivables	(312,176)	(96,649)
(Increase) decrease in security and other deposits	225,103	(6,987)
Increase in accounts payable and accrued expenses	<u>255,447</u>	<u>24,457</u>
Net cash provided by operating activities	<u>51,073</u>	<u>224,531</u>
Cash flows from investing activities		
Purchase of leasehold improvements, office furniture and equipment	(2,251)	(10,374)
Proceeds from sale of investments	201,299	69,292
Purchases of investments	<u>(238,597)</u>	<u>(104,730)</u>
Net cash (used in) investing activities	<u>(39,549)</u>	<u>(45,812)</u>
Net increase in cash and money market funds	11,524	178,719
Cash and money market funds, beginning of year	<u>2,197,668</u>	<u>2,018,949</u>
Cash and money market funds, end of year	<u>\$2,209,192</u>	<u>\$2,197,668</u>

See notes to financial statements.

HER JUSTICE INC.**Notes to Financial Statements
June 30, 2016 and 2015****Note 1 – The Organization**

Her Justice was organized as a nonprofit corporation under the laws of the State of New York on October 9, 1992. The organization seeks to expand the availability and improve the quality of professional services for women who could not otherwise obtain or pay for such services. The organization continues to establish a network that will enhance the ability of the legal community to provide free legal services to underprivileged women in New York City.

Note 2 – Summary of significant accounting policies**Financial reporting**

Her Justice recognizes all unconditional grants and contributions as support on the statement of activities. Any grants or contributions that are unrestricted are recognized as such. Any grants or contributions that are restricted or pertain to future periods are reflected as temporary restricted net assets. The following is a summary of the Her Justice's net assets:

Unrestricted**Operating**

Operating net assets are used to account for the general activity of Her Justice.

Sustainability fund

During the 2009 fiscal year, the Board of Directors authorized the establishment of a sustainability fund. The fund is to be used to ensure Her Justice's long-term sustainability.

Bequest fund

During the 2013 fiscal year, the Board of Directors authorized the establishment of a bequest fund. The fund is to be used to support development and marketing initiatives. During the 2016 and 2015, Her Justice transferred \$177,164 and \$62,774, respectively, to the operating fund to cover expenditures for development and marketing initiatives.

Temporarily restricted

Temporarily restricted net assets consist of expendable grants and contributions which are restricted by the donor or pertain to future periods. When the time restriction ends or the purpose of the restriction is accomplished, temporary restricted net assets will be reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

HER JUSTICE INC.**Notes to Financial Statements (continued)
June 30, 2016 and 2015****Note 2 – Summary of significant accounting policies (continued)****Revenue recognition**

A majority of Her Justice's revenues are from donated legal services and from contributions. Contributions are recognized as revenue in the period contributed. Contributions other than cash are recorded at their fair value on the date they are received.

Her Justice's policy is to record, as unrestricted operating revenue, contributions with donor-imposed restrictions when these restrictions are met in the same year that these contributions are received. Contributions with donor restrictions are recorded as temporarily restricted support. When a designated restriction expires, that is, when a stipulated time restriction ends, temporarily restricted net assets are reclassified to unrestricted net assets and reported on the statement of activities as net assets released from restrictions.

Donated services and materials

Her Justice engages the vast talent and resources of New York City's law firms, bringing together committed lawyers and determined women to secure life changing results. Her Justice recognizes those and other donated services, which require specialized skills and are provided by individuals possessing those skills that would typically need to be purchased if they had not been provided by donation. Her Justice also receives donated materials. The estimated fair value of these services and materials has been reported in the statement of activities.

Cash equivalents

Her Justice considers highly liquid assets with a maturity of ninety days or less to be cash equivalents.

Investments

Investments are recorded at fair value based on publicly quoted prices. Realized and unrealized gains and losses on the investments are recognized as revenue in the statement of activities in the sustainability fund.

Contributions receivable

All contributions are expected to be collected during fiscal 2017.

Allowance for doubtful accounts

Her Justice has determined that an allowance for doubtful accounts is not required for any accounts receivable or unconditional promises to give that may not be collectible. Such estimate is based on management's experience, the aging of the receivables, subsequent receipts and the current economic conditions.

HER JUSTICE INC.**Notes to Financial Statements (continued)
June 30, 2016 and 2015****Note 2 – Summary of significant accounting policies (continued)****Leasehold improvements, office furniture, equipment and depreciation**

Office furniture and equipment are recorded at cost and are being depreciated on the straight-line method over their estimated useful lives. Leasehold improvements are being amortized over the term of the lease.

Expense allocation

Expenses are charged to program services and fundraising on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function, but provide for the overall support and direction of Her Justice.

Concentrations of credit risk

Her Justice's financial instruments that are potentially exposed to concentrations of credit risk consist primarily of cash and money market funds, investment and receivables. Her Justice places its cash and money market funds with what it believes to be quality financial institutions. At times during the year, Her Justice's cash balances exceeded the FDIC insurance limit. Her Justice has not experienced any losses in such accounts to date. Her Justice invests in mutual funds. Investments are exposed to various risks such as interest rate, market volatility, liquidity and credit. Her Justice routinely assesses the financial strength of its holdings in its investment portfolio. Her Justice believes the receivables are collectible. Her Justice believes no significant concentrations of credit risk exists with respect to its cash and money market funds, investment and receivables.

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 amounts reported in the financial statements. Actual results may differ from these estimates.

Subsequent events

Her Justice has evaluated events and transactions for potential recognition or disclosure through December 7, 2016, which is the date the financial statements were available to be issued.

HER JUSTICE INC.

**Notes to Financial Statements (continued)
June 30, 2016 and 2015**

Note 3 – Investments

At June 30, 2016 and June 30, 2015, investments consist of the following:

	<u>2016</u>		<u>2015</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Money market	\$ 50,589	\$ 50,589	\$ 47,559	\$ 47,559
Mutual funds				
Equity				
Domestic	387,988	454,364	395,122	451,978
International	281,253	243,754	260,559	253,676
Fixed Income - Bonds	<u>1,037,609</u>	<u>1,007,865</u>	<u>1,035,863</u>	<u>1,029,378</u>
Total	<u>\$1,757,439</u>	<u>\$1,756,572</u>	<u>\$1,739,103</u>	<u>\$1,782,591</u>

The following is a summary of investment income:

	<u>2016</u>	<u>2015</u>
Interest and dividend income, net	\$ 43,850	\$ 42,448
Realized gain (loss) on disposition of investments	(18,962)	2,195
Unrealized (loss) due to change in fair value of investments	<u>(44,355)</u>	<u>(30,964)</u>
Total investment return (loss)	<u>\$ (19,467)</u>	<u>\$ 13,679</u>

Fair value measurements

Fair value refers to the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The fair value hierarchy gives the highest priority to quoted market prices in active markets (Level 1) and the lowest priority to unobservable data (Level 3). Fair value measurements are required to be separately disclosed by level within the fair value hierarchy. The three levels of inputs used to measure fair value are as follows:

- Level 1 – Quoted prices in active markets for identical assets.
- Level 2 – Observable inputs other than Level 1 prices such as quoted prices of similar assets; quoted prices in markets with insufficient volume or infrequent transactions (less active markets).
- Level 3 – Unobservable inputs to the valuation methodology that are significant to the measurement of fair value of the assets.

All of Her Justice's investments are considered Level 1.

HER JUSTICE INC.

Notes to Financial Statements (continued)
June 30, 2016 and 2015**Note 4 – Temporarily restricted net assets**

The transactions and components of temporarily restricted net assets for the year ended June 30, 2016 were as follows:

<u>Purpose</u>	<u>Balance at June 30, 2015</u>	<u>Support and Other</u>	<u>Released from Restrictions</u>	<u>Balance at June 30, 2016</u>
Multi-year pledges	\$ 35,000	\$ 5,000	\$ (35,000)	\$ 5,000

Note 5 – Retirement plan

Effective January 1, 2009, Her Justice sponsors a flexible 401(k) profit sharing plan whereby eligible employees may authorize payroll deductions of a percentage of their salary not to exceed IRS limits. Each participant invests these amounts in various self-directed investment contracts, and Her Justice's plan is administered by an independent contractor. During fiscal 2016 and 2015, Her Justice's contributions to the plan amounted to \$67,971 and \$69,188, respectively.

Note 6 – Lease agreements

During June 2011, Her Justice entered into a 10-year 7-month lease agreement. Monthly payments of \$46,560 are to be paid seven months after the commencement date for the first 5 years and \$52,380 for the remainder of the lease. In connection with the lease, Her Justice has a letter of credit secured by a certificate of deposit for \$346,290 which was reduced to \$148,999 during fiscal year 2016 per the lease agreement.

The following is a summary of the required annual lease payments over the term of the lease:

<u>Fiscal Year</u>	<u>Amount</u>
2017	\$ 564,540
2018	628,560
2019	628,560
2020	628,560
2021	628,560
2022	<u>576,180</u>
Total	<u>\$3,654,960</u>

During September 2013, Her Justice entered into a license agreement for a portion of office space for six months and then to continue on a month-to-month basis, terminable upon ninety day notice from either party.

HER JUSTICE INC.

**Notes to Financial Statements (continued)
June 30, 2016 and 2015**

Note 7 – Tax status

Her Justice is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the “Code”). In addition, Her Justice has been determined by the Internal Revenue Service to be a publicly supported organization, and not a private foundation under the meaning of Section 509(a)(1) of the Code. Her Justice qualifies for maximum charitable contribution deductions for donors.

Sales Tax Rate Change

The New Jersey Sales and Use Tax rate will be reduced in two phases between 2017 and 2018. P.L. 2016, c.57 decreases the Sales and Use Tax rate from 7% to 6.875% on and after January 1, 2017. The tax rate will decrease to 6.625% on and after January 1, 2018.

The information in this publication has not yet been updated to reflect the change in the sales tax rate from 7% to 6.875% that takes effect January 1, 2017.

Continue to the next page to view the current version of this publication.