



Management Report (with Dashboard)

OWASP Foundation, Inc.

January 2026

Basis of Preparation

This report is prepared solely for the confidential use of OWASP Foundation, Inc.. In the preparation of this report, The Charity CFO, LLC has relied upon the unaudited financial and non-financial information provided to them. The Charity CFO, LLC neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on the report or the analysis contained herein.

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Executive Summary

Statement of Financial Position

This statement is often referred to as the *Balance Sheet*, and it is designed to represent an organization's total assets available to meet its obligations (liabilities) as of a specific point in time. The difference between total assets and total liabilities is referred to as *Net Assets*, or *Equity*.

- During the month of January 2026, cash decreased by (\$20,720), leaving an ending cash balance of \$1,503,069.
- The cash variance is primarily due to payments made toward outstanding payables.
- As of January 2026, the Organization has 4.01 months of cash on hand.
- Accounts receivable is \$605,053 as of January 2026. The balance primarily consists of receivables due from conference attendees and sponsors.
- Other current assets were a total of \$626,684 and are made up of funds due from PayPal, Stripe, 3 Chase CD's, and Eventbrite.
- Other assets were a total of \$1,583 as of January 2026. The balance is made up of payments due from employees.
- Accounts payable is \$22,573 as of January 2026 and is primarily made up of monies owed for conference venues, reimbursements and vendors subsequently paid in the following month.
- Other current liabilities balance is \$153,117 as of January 2026. This balance is primarily composed of VAT tax liabilities owed to the EU entities.

Statement of Activities

This statement is often referred to as the *Income Statement* or *Profit and Loss*, and it is designed to represent an organization's accrual-basis revenue and expenses over the course of a specified period. The difference between total revenue and total expenses is referred to as *Net Income*, or *Earnings*.

- Total operating revenue for the month of January 2026 is \$464,296, compared with \$319,882 in December 2025. The operating revenue variance is primarily due to the increase in sponsorship revenue received during the month.
- Year-to-date operating revenue is \$464,296. During the same period in the prior year, year-to-date operating revenue was \$399,047.
- Total operating expenses for the month of January 2026 are \$287,857, compared with \$273,086 in December 2025. The operating expense variance is primarily due to the increase in conference expenses.
- Year-to-date operating expenses are \$287,857. During the same period in the prior year, year-to-date operating expenses were \$211,350.
- After accounting for non-operating activity, the Organization recognized a net gain of \$176,758 for the month of January 2026.

Statement of Financial Position

STATEMENT OF FINANCIAL POSITION (\$)	Jan 2026	Dec 2025
ASSETS		
Cash & Equivalents		
Bill.com Money Out Clearing	(153)	(153)
Chase Checking-5767	729,158	753,606
Chase Savings-1751	536,524	536,516
Citizens Checking 4011	18,686	15,385
Chase Checking-9635	2,986	2,986
Undeposited Funds	7,500	7,500
Citizens Money Market -2008	208,367	207,948
Total Cash & Equivalents	1,503,069	1,523,789
Accounts Receivable		
Accounts Receivable	566,156	361,634
Accounts Receivable (A/R) - EUR	16,579	17,128
Accounts Receivable (A/R) - SGD	432	432
Accounts Receivable (A/R) - GBP	21,886	18,253
Total Accounts Receivable	605,053	397,446
Other Current Assets		
Due from Eventbrite	24,263	22,770
Stripe Clearing	12,135	1,990
PayPal - USD	64,848	64,663
2 month CD Acct #1170	175,656	175,656
PayPal - EUR	(298)	(105)
3 month CD Acct #3862	175,040	175,040
3 month CD Acct #3863	175,040	175,040
Total Other Current Assets	626,684	615,054
Total Current Assets	2,734,806	2,536,289
Fixed Assets		
Equipment	2,693	0
Investments or Other Non-Current Assets		
Prepaid Expense	158,019	263,990
Due from Employee	1,583	1,583
Total Investments or Other Non-Current Assets	159,602	265,573
Total Non-Current Assets	162,295	265,573
Total Assets	2,897,100	2,801,862
LIABILITIES		
Accounts Payable		
Accounts Payable	20,057	27,375
Accounts Payable (A/P) - EUR	(1,332)	16,266
Accounts Payable (A/P) - GBP	2,976	22
Accounts Payable (A/P) - SGD	403	403
Accounts Payable (A/P) - INR	469	927
Total Accounts Payable	22,573	44,993
Other Current Liabilities		
Credit Card	4,086	2,037
Deferred Revenue	0	68,359
EU Tax Liability	136,183	128,973
US Tax Liability	12,848	12,848

	Jan 2026	Dec 2025
Total Other Current Liabilities	153,117	212,216
Total Current Liabilities	175,689	257,209
Total Non-Current Liabilities	0	0
Total Liabilities	175,689	257,209
NET ASSETS		
Retained Net Assets		
Retained Earnings	2,544,653	2,440,854
Current Net Assets		
Net Income	176,758	103,799
Total Net Assets	2,721,411	2,544,653
Total Liabilities & Net Assets	2,897,100	2,801,862

Statement of Activities

STATEMENT OF ACTIVITIES (\$)	Jan 2026	Dec 2025	2026 (YTD)	YTD last year
Income				
Conference Income				
Registrations	44,622	88	44,622	32,657
Sponsorships	260,517	6,623	260,517	290,705
Training	28,754	(68)	28,754	0
Total Conference Income	333,894	6,643	333,894	323,362
Donations				
General Donations	3,113	1,416	3,113	4,009
Corporate Supporters	70,000	57,000	70,000	21,000
Local Chapter	3,700	1,570	3,700	0
Projects Donations	37,619	217,013	37,619	22,500
Total Donations	114,432	276,999	114,432	47,509
Membership Income				
Individual	15,971	18,241	15,971	27,731
Miscellaneous Income	0	0	0	445
Uncategorized Income	0	18,000	0	0
Total Income	464,296	319,882	464,296	399,047
Expenses				
Community Outreach				
Outreach	0	(1,503)	0	0
Shipping & Postage	403	0	403	0
Swag	1,560	0	1,560	5,477
Total Community Outreach	1,963	(1,503)	1,963	5,477
Conference Expenses				
Fees - Registration	10	1,245	10	0
Food & Beverages	0	32,741	0	574
Graphic Design	1,300	909	1,300	2,265
Lead Scanners, Lanyards, & Badges	9,000	0	9,000	757
Marketing	0	3,501	0	606
Office Supplies & Equipment	880	522	880	0
Speakers Gifts	0	198	0	479
Tax Compliance	0	0	0	1,494
Training	0	2,974	0	4,730
Conference Travel	0	6,822	0	19,773
Venue	107,812	(5,900)	107,812	13,441
Speakers	0	554	0	0
Conference Expenses	6,108	21,568	6,108	9,658
Total Conference Expenses	125,110	65,135	125,110	53,776
Depreciation Expense	46	0	46	0
General & Admin - Operations				
Bank & Credit Card Fees	2,946	3,255	2,946	1,553
Employee Recognition	0	1,095	0	568
Contractor Expenses	0	0	0	18
Marketing, Communications, and Advertisi...	0	0	0	24
Merchant Fees	3,893	1,874	3,893	2,090
Miscellaneous Expenses	105	210	105	0
Phone Expenses	88	88	88	0
Shipping & Postage	212	60	212	44
Software, Internet, Dues, & Subscriptions	10,987	17,861	10,987	8,040
Tax Compliance - EU	2,099	8,914	2,099	1,776
Travel	3,052	25,676	3,052	7,695
Total General & Admin - Operations	23,382	59,031	23,382	21,808
Local Chapter Expenses				
Meeting Expenses	2,962	6,961	2,962	9,371
Meetup	3,368	3,368	3,368	3,210
Insurance	620	0	620	763

	Jan 2026	Dec 2025	2026 (YTD)	YTD last year
Total Local Chapter Expenses	6,950	10,329	6,950	13,343
Personnel & Payroll				
Benefits	8,235	6,765	8,235	9,840
Gross Wages	75,052	103,477	75,052	69,491
Payroll Processing Fee	988	1,142	988	309
Payroll Taxes	6,958	7,348	6,958	9,256
PEO Admin & HR fees	915	915	915	2,846
Tech Allowance	274	266	274	120
Workers Comp	6,892	6,892	6,892	429
Total Personnel & Payroll	99,313	126,806	99,313	92,291
Professional Fees				
Accounting - US	6,650	6,650	6,650	7,750
Legal	152	1,562	152	92
Total Professional Fees	6,802	8,212	6,802	7,842
Project Expenses				
Other Expenses	360	13,244	360	0
Services (UI/UX, Technical Writing, Translat...	5,035	6,569	5,035	3,702
Summits	17,277	(21,330)	17,277	279
Technology	129	47	129	11,651
Grants Writing	10	0	10	0
Travel	0	6,546	0	1,180
Total Project Expenses	22,810	5,076	22,810	16,812
Uncategorized Expenses	1,482	0	1,482	0
Total Expenses	287,857	273,086	287,857	211,350
Operating Surplus/Deficit	176,439	46,796	176,439	187,698
Other Income				
Other Income	0	58,052	0	0
Earnings Before Interest & Tax	176,439	104,848	176,439	187,698
Interest Income				
Interest Income	427	4,336	427	(7,474)
Earnings Before Tax	176,866	109,184	176,866	180,223
Adjustments				
Exchange Rate Gain/Loss	108	1,051	108	51
Change in Net Assets	176,758	108,133	176,758	180,172
Retained Income	176,758	108,133	176,758	180,172

Dashboard

INCOME (2026 YTD)

\$464,296



EXPENSES (2026 YTD)

\$287,857



NET INCOME/(LOSS) (2026 YTD)

\$176,758

▼ -1.9% from last year (YTD)



MONTHS OF CASH ON HAND

4.01



This represents the number of months you can operate without additional cash flow.

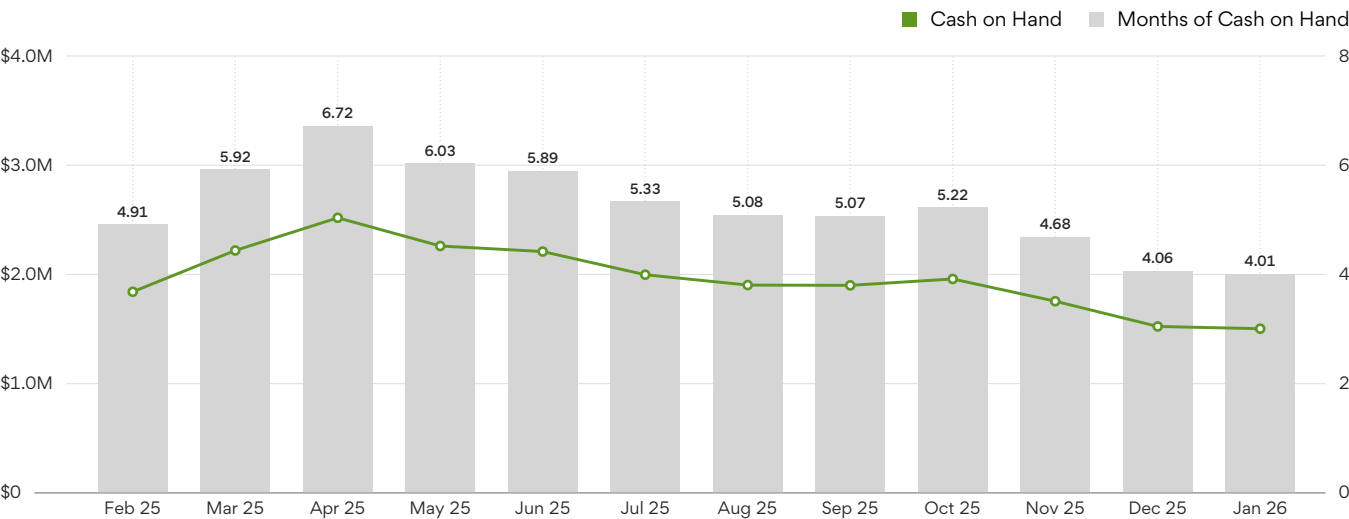
CURRENT RATIO

15.57:1

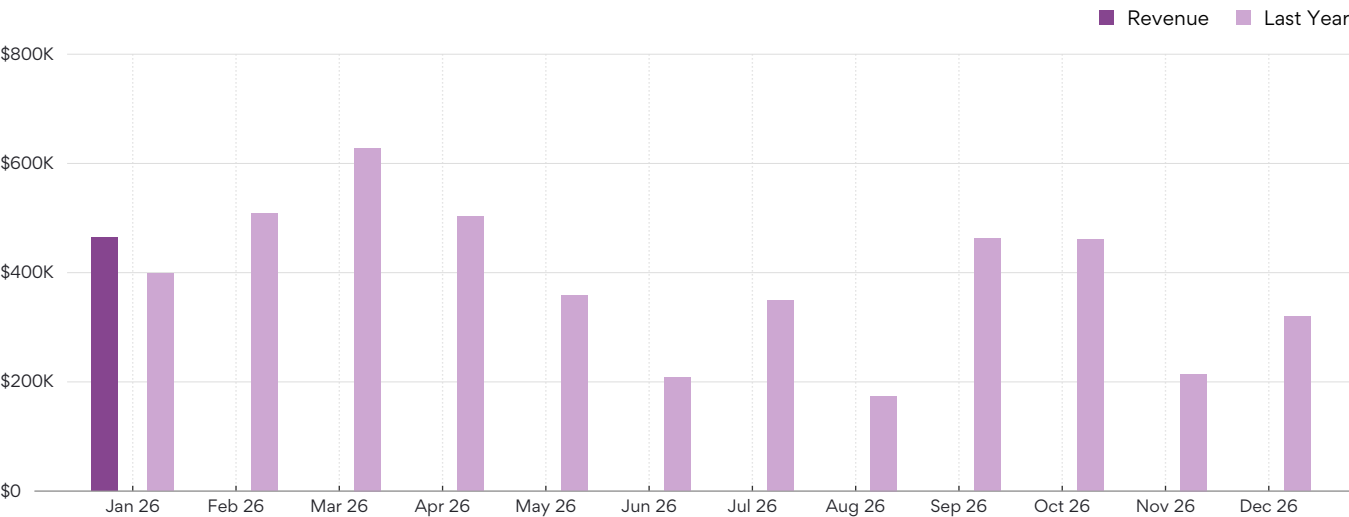


This represents the ratio of current assets to current liabilities.

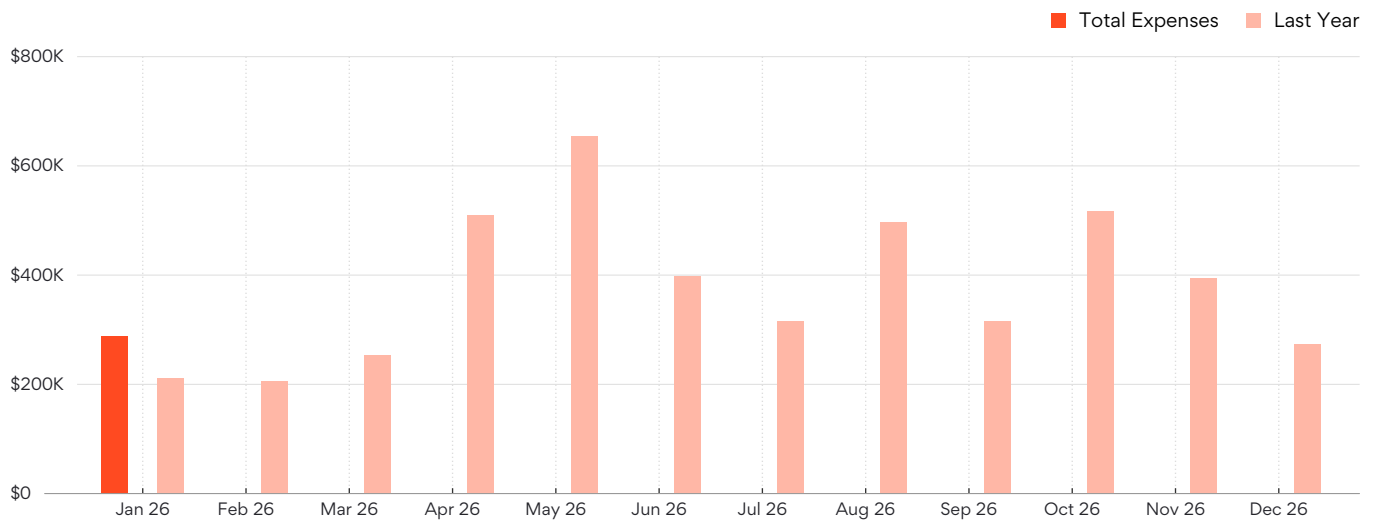
Cash on Hand



Revenue vs Budget



Expenses vs Budget



Statement of Functional Expenses (Pie Chart)

Expenses (2026 YTD)

