

This section is our primary method of delivering financial information to interested members and outside parties, as required by law to maintain our nonprofit status.

The following financial statements document NAWS' financial position at the end of FY 2024:

1. Consolidated Statement of Financial Position (Balance Sheet)
2. Consolidated Statement of Activities (Income Statement)
3. Fellowship Contributions Report
4. Independent Auditors' Report



Narcotics Anonymous World Services Consolidated Statement of Financial Position

Balance
Sheet

For the Twelve Months
Ending 30 June 2024

CURRENT ASSETS

Cash and Cash Equivalents	\$ 1,035,235
Checking Accounts and Money Market	4,928,433
Reserve Accounts	

Total Accessible Cash for Operations **\$ 5,963,669**

Cash in Iran - (US\$1 = IRR 42,007)*	367,056
Reserve Accounts - WCNA	(3,133,158)

Cash Total **\$ 9,463,882**

Accounts Receivable	845,936
Accounts Receivable	21,523
Convention & Conference Clearing Accounts	(110,213)
Less Allowance for Doubtful Accounts	

Receivable Total **\$ 757,246**

Inventory	2,074,255
Inventory in Iran *	5,844,611
Prepaid Expenses and Sales Deposits	73,793
WCNA Deposits and Prepaid Expenses	914,989

Total Current Assets **\$ 19,128,776**

EQUIPMENT, FURNITURE AND IMPROVEMENTS

Equipment and Furniture	\$ 1,309,691
Leasehold Improvements	1,198,698
Intellectual and Software Property	3,916,628
Less Accumulated Depreciation and Amortization	(5,604,879)
Right-of-use lease asset	2,152,472
Less ROU Accumulated Amortization	(1,321,826)

Total Equipment, Furniture and Improvements **\$ 1,650,784**

TOTAL ASSETS **\$ 20,779,560**

CURRENT LIABILITIES

Accounts Payable	\$ 526,877
Accrued Payroll Expense	589,463
Operating Lease Obligations, current portion	678,724

Subtotal Liabilities	1,795,064
Accrued Accounts Payable - Iran *	1,701,345

Total Current Liabilities **\$ 3,496,409**

LONG TERM LIABILITIES

Operating Lease Obligations, less current portion	\$ 168,069
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Total Long Term Liabilities **\$ 168,069**

DEFERRED INCOME

Conventions	3,133,158
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Total Deferred Income **\$ 3,133,158**

NET ASSETS

Previous Unrestricted Net Assets	11,078,258
Current Gain / (Loss) Unrestricted Net Assets	2,903,666

Total Net Assets **\$ 13,981,924**

TOTAL LIABILITIES AND NET ASSETS **\$ 20,779,560**

*This is based on the official exchange rate for IRR as required by US accounting practices.

The street rate, which is what we have available, would make this figure \$25,709 as of 30 Jun 2024.

Narcotics Anonymous World Services
Consolidated Statement of Financial Position

Income Statement
For the Twelve Months
Ending 30 June 2024

	YTD ACTUAL	YTD BUDGET	VARIANCE	VARIANCE%
INCOME				
RECOVERY LITERATURE INCOME				
BASIC TEXT	\$ 1,867,012	\$ 1,734,943	\$ 132,069	8%
BASIC TEXT: Translated	231,047	208,765	22,282	11%
BASIC TEXT: Softcover	991,068	976,750	14,318	1%
JUST FOR TODAY	814,059	802,663	11,396	1%
WORKS: HOW & WHY	676,428	631,771	44,656	7%
SPONSORSHIP BOOK	26,302	28,239	(1,936)	-7%
STEP WORKING GUIDES	879,547	885,300	(5,752)	-1%
LIVING CLEAN	428,159	424,511	3,647	1%
GUIDING PRINCIPLES	149,768	153,860	(4,091)	-3%
A SPIRITUAL PRINCIPAL A DAY	395,336	700,000	(304,664)	-44%
ePUB BOOKS	83,126	129,951	(46,825)	-36%
LITERATURE INCOME (IRAN)	5,692,604	250,125	5,442,479	2176%
OTHER RECOVERY LITERATURE	1,192,476	645,245	547,231	85%
Subtotal	\$ 13,426,933	\$ 7,572,122	\$ 5,854,810	77%
OTHER INVENTORY INCOME				
MEDALLIONS	\$ 958,993	\$ 823,674	\$ 135,320	16%
KEY TAGS & CHIPS	1,277,779	855,802	421,977	49%
NON-FIPT INFORMATION BOOKLETS	8,280	11,535	(3,254)	-28%
SERVICE MATERIAL	169,551	103,409	66,142	64%
SPECIALTY ITEMS	102,460	191,289	(88,829)	-46%
MIRACLES HAPPEN	19,726	25,338	(5,612)	-22%
Subtotal	\$ 2,536,791	\$ 2,011,047	\$ 525,744	26%
SHIPPING	\$ 620,952	\$ 646,115	\$ (25,163)	-4%
DISCOUNTS	(1,489,922)	(1,228,238)	(261,684)	21%
DEVELOPMENTAL SUBSIDIES & ALLOWANCES	(205,817)	(144,643)	(61,174)	42%
Subtotal	\$ (1,074,787)	\$ (726,766)	\$ (348,021)	48%
Gross Literature Income (less discounts)	\$ 14,888,936	\$ 8,856,403	\$ 6,032,533	68%
Gross Literature Income (without IRAN)	\$ 9,196,332	\$ 8,606,279	\$ 590,053	7%
RECOVERY LITERATURE COST OF GOODS				
BASIC TEXT	\$ 411,740	\$ 393,502	\$ 18,237	5%
BASIC TEXT: Translated	62,542	50,875	11,667	23%
BASIC TEXT: Softcover	137,207	137,118	90	0%
JUST FOR TODAY	121,136	119,409	1,727	1%
WORKS: HOW & WHY	116,130	109,205	6,925	6%
SPONSORSHIP BOOK	6,241	6,786	(545)	-8%
STEP WORKING GUIDES	120,488	122,759	(2,271)	-2%
LIVING CLEAN	87,618	86,253	1,365	2%
GUIDING PRINCIPLES	20,515	20,674	(159)	-1%
A SPIRITUAL PRINCIPAL A DAY	40,776	125,000	(84,224)	-67%
ePUB BOOKS	24,938	40,255	(15,317)	-38%
LITERATURE INCOME (IRAN)	1,755,481	141,880	1,613,601	1137%
OTHER RECOVERY LITERATURE	271,338	129,252	142,087	110%
Subtotal	\$ 3,176,150	\$ 1,482,968	\$ 1,693,183	114%

	YTD ACTUAL	YTD BUDGET	VARIANCE	VARIANCE%
OTHER INVENTORY INCOME				
MEDALLIONS	\$ 193,268	\$ 164,012	\$ 29,256	18%
KEY TAGS & CHIPS	272,140	183,430	88,710	48%
NON-FIPT INFORMATION BOOKLETS	1,790	2,477	(687)	-28%
SERVICE MATERIAL	49,616	29,552	20,064	68%
SPECIALTY ITEMS	25,656	51,346	(25,690)	-50%
MIRACLES HAPPEN	4,565	5,635	(1,071)	-19%
INVENTORY ADJUSTMENT - no budget	1,023	-	1,023	
Subtotal	\$ 548,058	\$ 436,453	\$ 111,605	26%
Total Cost of Goods	\$ 3,724,209	\$ 1,919,421	\$ 1,804,788	94%
Total Cost of Goods without IRAN	\$ 1,968,728	\$ 1,777,541	\$ 191,186	11%
Net Literature Income	\$ 11,164,728	\$ 6,936,982	\$ 4,227,745	61%
Net Literature Income without IRAN	\$ 7,227,605	\$ 6,828,737	\$ 398,867	6%
FELLOWSHIP CONTRIBUTIONS				
Members	\$ 322,472	\$ 699,800	\$ (377,328)	-54%
Groups	234,204	133,014	101,190	76%
Areas	231,007	191,382	39,625	21%
Regions	932,504	843,442	89,062	11%
Events/Conventions	12,103	58,255	(46,152)	-79%
Zonal & Other Forums	84,685	101,522	(16,837)	-17%
Total Contributions	\$ 1,816,975	\$ 2,027,415	\$ (210,440)	-10%
MISCELLANEOUS INCOME				
LICENSED VENDOR PAYMENTS	\$ 53,810	\$ 30,000	\$ 23,810	79%
INTEREST	75,556	10,000	65,556	656%
MISCELLANEOUS	11,172	-	11,172	
INTERBRANCH	2,195	-	2,195	
Total Miscellaneous Income	\$ 142,732	\$ 40,000	\$ 102,732	257%
OPERATING INCOME	\$ 13,124,435	\$ 9,004,397	\$ 4,120,038	46%
OPERATING INCOME (Not including IRAN)	\$ 9,187,312	\$ 8,896,152	\$ 291,160	3%

Narcotics Anonymous World Services

Consolidated Statement of Financial Position

Income Statement For the Twelve Months Ending 30 June 2023

EXPENSE	YTD ACTUAL	YTD BUDGET	VARIANCE	VARIANCE%
LITERATURE PRODUCTION & DISTRIBUTION				
FIXED OPERATIONAL EXPENSES				
IN HOUSE PRODUCTION (not included in Cost of Goods)	\$ 798,331	\$ 900,829	\$ (102,498)	-11%
TRANSLATIONS (not included in Cost of Goods)	25,983	28,201	(2,218)	-8%
LITERATURE DISTRIBUTION (IRAN)	1,455,457	33,000	1,422,457	4310%
SHIPPING	637,816	630,731	7,085	1%
BUSINESS PLAN WORKGROUP	-	-	-	-
LEGAL	119,011	244,616	(125,605)	-51%
LIT P&D TRAVEL AND EXCHANGE EXPENSES	138,745	12,000	126,745	1056%
ACCOUNTING	30,209	27,202	3,007	11%
PERSONNEL	1,773,027	1,518,919	254,108	17%
OVERHEAD	670,785	691,546	(20,762)	-3%
TECHNOLOGY	230,134	208,936	21,197	10%
Total Literature Production & Distribution	\$ 5,879,497	\$ 4,295,981	\$ 1,583,517	37%
Total Literature Production & Distribution without IRAN	\$ 4,424,040	\$ 4,262,981	\$ 161,060	4%
WORLD SERVICE CONFERENCE SUPPORT				
FIXED OPERATIONAL EXPENSES				
PUBLICATIONS	\$ 3,311	\$ 10,000	\$ (6,689)	-67%
WORLD SERVICE CONFERENCE BIENNIAL MEETING	1,527	60,000	(58,473)	-97%
WORLD BOARD	130,270	122,000	8,270	7%
HUMAN RESOURCE PANEL	8,654	15,000	(6,346)	-42%
WSC CO-FACILITATOR	-	6,000	(6,000)	-
ACCOUNTING	14,140	12,733	1,407	11%
PERSONNEL	830,086	710,983	119,103	17%
OVERHEAD	313,311	323,703	(10,392)	-3%
TECHNOLOGY	107,722	97,800	9,922	10%
Total World Service Conference Support	\$ 1,409,021	\$ 1,358,219	\$ 50,802	4%

FELLOWSHIP DEVELOPMENT

FIXED OPERATIONAL EXPENSES

PUBLICATIONS	\$ 13,526	\$ 4,421	\$ 9,105	206%
FELLOWSHIP SUPPORT	151,906	100,000	51,906	52%
PUBLIC RELATIONS	55,431	10,000	45,431	454%
DEVELOPMENTAL LITERATURE	564,141	404,000	160,141	40%
ACCOUNTING	16,711	15,048	1,663	11%
PERSONNEL	981,010	840,253	140,758	17%
OVERHEAD	370,277	382,558	(12,281)	-3%
TECHNOLOGY	127,308	115,582	11,726	10%

Total Fellowship Development

\$ 2,280,310 \$ 1,871,861 \$ 408,448 22%

EVENTS

FIXED OPERATIONAL EXPENSES

FUTURE (AND PRIOR) CONVENTIONS	\$ 111,021	\$ 40,000	\$ 71,021	178%
ACCOUNTING	3,214	2,894	320	11%
PERSONNEL	188,656	161,587	27,069	17%
OVERHEAD	71,207	73,569	(2,362)	-3%
TECHNOLOGY	24,482	22,227	2,255	10%

Total Events (Not including WCNA)

\$ 398,579 \$ 300,277 \$ 98,303 33%

EXPENSES (For activity areas only)

\$9,967,407 \$7,826,338 \$2,141,069 27%

EXPENSES (Activity Areas w/o IRAN)

\$8,511,950 \$7,793,338 \$718,612 9%

EXCESS REVENUE/EXPENSE (Cash Activities only)

\$ 3,157,028 \$ 1,178,059 \$ 1,978,969 168%

NON-CASH ITEMS

DEPRECIATION AND AMORTIZATION EXPENSE \$ 253,362 \$ 375,000 \$ (121,638) -32%

TOTAL EXPENSE cash and non-cash

\$10,220,769 \$8,201,338 \$2,019,432 25%

TOTAL EXCESS REV/EXP (Not inc. WCNA)

\$ 2,903,666 \$ 803,059 \$ 2,100,607 262%

TOTAL EXCESS REV/EXP (Not inc. IRAN)

\$ 422,000 \$ 727,815 \$ (305,814) -42%

Fellowship Contributions Report

1 July 2023 through 30 June 2024

Please note: Contributions that are made through our original contributions portal (the "NA Groups and Service Bodies" option on this page, na.org/contribute) are listed in this report by name or service body. All other contributions are included in the first category of this report.

● Individuals ● Groups ● Area ● Regions ● Activities / Zonal Forums

Contributor (# of contributions)	FY 2023 contributions	+ / - / = compared to FY 2022	Contributor (# of contributions)	FY 2023 contributions	+ / - / = compared to FY 2022	Contributor (# of contributions)	FY 2023 contributions	+ / - / = compared to FY 2022
Quick Contributions			Arizona Region			Best Little Region		
Members/Groups/Service Bodies/Events	510,878.56		Arizona Region (3)	6,500.00	—	12 Steps - New Life Group (10)	890.98	—
<i>Quick Contributions Total:</i>	510,878.56	+	Change of Life Group (1)	200.00	+	Best Little Region (4)	8,974.14	+
ABCD Region			East Valley Area (9)	2,488.70	—	Best Little Region Convention (0)	0.00	—
ABCD Region (11)	9,712.84	+	Individual Members (4)	84.00	—	Here & Now Group (0)	0.00	—
All Are Welcome Group (1)	20.00	+	It's Time Group (2)	302.00	—	Individual Members (0)	0.00	—
Berkshire County Area (7)	726.49	+	Moment of Clarity Group (0)	0.00	—	Llano Estacado Area (0)	0.00	—
Freeway Group (0)	0.00	—	Not Just Another NA Meeting (3)	185.51	—	No Matter What Group (3)	50.00	—
Green Mountain Area (1)	1,544.25	—	O'HA NA Group (0)	0.00	—	Nothing To Fear Group (9)	889.68	+
Individual Members (0)	0.00	—	Options for Us Group (3)	100.00	+	Panhandle Area (0)	0.00	—
Mid-Hudson Area (11)	857.77	+	Phoenix Area (4)	4,762.44	+	Serenity Group (3)	90.00	—
Never Alone Group (3)	200.00	+	Recovery on the River Group (1)	1,600.00	+	Twelve Steps New Life Group (1)	80.78	—
<i>ABCD Region Total:</i>	13,061.35	+	Saturday Morning Group (11)	803.88	—	Unity Area (4)	586.18	+
Alabama/NW Florida Region			Southwest Arizona Area (1)	2,000.00	+	<i>Best Little Region Total:</i>	11,561.76	+
Alabama Northwest Florida Region (1)	2,000.00	+	West Valley Area (5)	986.66	+	Bluegrass-Appalachian Region		
Individual Members (1)	10.00	+	<i>Arizona Region Total:</i>	20,013.19	—	Individual Members (1)	10.00	+
New Idea Group (1)	240.00	+	Arkansas Region			Living Clean The Journey Continues Group (1)	12.97	+
Spiritual Principles Group (1)	515.08	+	Arkansas Region (2)	3,452.78	—	<i>Bluegrass-Appalachian Region Total:</i>	22.97	+
<i>Alabama/NW Florida Region Total:</i>	2,765.08	+	Central Arkansas Area (6)	2,152.90	+	Brazil Region		
Alaska Region			Foothills Unity Area (0)	0.00	—	ASC NA Sem Fronteiras (5)	1,440.00	+
Alaska Region (0)	0.00	—	Individual Members (2)	260.00	+	Grupo Juventude e Recuperacao (5)	45.50	+
Frozen Chosen Group (1)	50.00	+	Just For Today Group (1)	200.00	+	<i>Brazil Region Total:</i>	1,485.50	+
Individual Members (2)	32.00	—	NA Nooners Group (2)	200.00	+	Brazil Sul Region		
Kenai Peninsula Area (0)	0.00	—	New Beginnings Group (4)	190.75	+	Brazil Sul Region (1)	974.00	+
Never Alone Group (1)	25.00	+	New Start Group (5)	506.32	+	<i>Brazil Sul Region Total:</i>	974.00	+
Walk Your Talk Group (1)	700.00	+	Seeking Solutions Group (4)	219.09	+	British Columbia Region		
<i>Alaska Region Total:</i>	807.00	—	Simplicity Revealed Group (3)	338.00	+	British Columbia Region (2)	6,986.43	+
AL-SASK Region			What a Change Group (5)	166.33	+	Courtenay Unity Group (0)	0.00	—
AL-SASK Region (2)	1,281.48	+	<i>Arkansas Region Total:</i>	7,686.17	—	Individual Members (44)	1,691.00	—
Central Saskatchewan Area (0)	0.00	—	Australian Region			Journey to the Top Group (0)	0.00	—
Forward Bound Group (1)	73.63	—	Australian Region (4)	23,570.61	—	Just As We Are Group (2)	600.00	+
Gifts of Desperation Group (1)	55.00	+	Individual Members (17)	330.00	—	Kamloops Area (0)	0.00	—
Individual Members (5)	153.00	—	NA Thursday Night Mens Group (1)	100.00	+	New West Nooners Group (1)	294.50	—
Peace Area (2)	172.91	—	<i>Australian Region Total:</i>	24,000.61	—	Reconstruction Group (0)	0.00	—
<i>AL-SASK Region Total:</i>	1,736.02	—	Bahrain			Revelstoke Hope Group (0)	0.00	—
Aotearoa New Zealand Region			Individual Members (0)	0.00	—	South of Fraser Area (2)	1,500.64	+
Aotearoa New Zealand Region (1)	2,322.51	—	<i>Bahrain Total: (0)</i>	0.00	—	Spirit Bear Recovery Group (1)	94.61	+
<i>Aotearoa New Zealand Region Total:</i>	2,322.51	—	Baja Son Region			Step It Up Group (0)	0.00	—
Argentina Region			Baja Son Region (0)	0.00	—	Tunnel Of Light Group (1)	36.55	+
Individual Members (11)	236.00	+	<i>Baja Son Region Total: (0)</i>	0.00	—	Vancouver Area (0)	0.00	—
Maratón Argentina (1)	10.00	+	Belgium Region			Vancouver Island North & Powell River Area (1)	184.06	+
<i>Argentina Region Total:</i>	246.00	+	Belgium Region (2)	2,177.65	+	<i>British Columbia Region Total:</i>	11,387.79	+
			Farsi Group (3)	70.34	—			
			<i>Belgium Region Total:</i>	2,247.99	+			

Contributor (# of contributions)	FY 2024 contributions	+/-/= compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+/-/= compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+/-/= compared to FY 2023
Buckeye Region			Central Atlantic Region			Chesapeake & Potomac Region		
Buckeye Region (5)	2,250.60	—	Surrender to Win Group (0)	0.00	—	Chesapeake & Potomac Region (4)	74,427.59	+
Hopeful Beginnings Group (0)	0.00	—	Upper South Carolina Area (6)	1,833.91	—	Clean Works Group (1)	40.00	—
LEGS Area (0)	0.00	—	Vision Of Hope Group (6)	339.00	+	Individual Members (19)	3,239.00	—
More Will Be Revealed Group (0)	0.00	—	Welcome Home Group (1)	74.00	—	It Works How & Why Group (6)	183.13	+
Tuesday/Thursday Morning Recovery Group (4)	100.00	+	Women of Substance Group (3)	25.75	+	Saturday Morning Relief Group (0)	0.00	—
Western Reserve Area (11)	440.00	+	Carolina Region Total:	43,287.43	—	Chesapeake & Potomac Region Total:	77,889.72	+
Buckeye Region Total:	2,790.60	—	Central Atlantic Region			Chicagoland Region		
California Inland Region			12 + 12 = Change Group (2)	200.00	+	Chicagoland Region (5)	21,529.41	+
California Inland Region (3)	9,794.19	—	Almost Heaven Area (4)	742.66	+	Fox Valley Area (1)	500.00	+
Individual Members (0)	0.00	—	Central Atlantic Region (0)	0.00	—	Individual Members (26)	1,022.00	—
NA Freewheelers Group (2)	25.00	+	Check Up From the Neck Up Group (0)	0.00	—	It Works How & Why Group (9)	525.00	—
Southwest Area (4)	999.94	+	Cloud 9 Group (3)	116.60	+	Liverpool Daily International Group (2)	70.71	+
We Do Recover Group (12)	96.00	—	Experience, Strength & Hope Group (1)	50.00	+	Mid-City Area (1)	500.00	+
California Inland Region Total:	10,915.13	—	Individual Members (12)	300.00	—	Night Before Xmas Group (0)	0.00	—
California Mid-State Region			Living Clean The Journey Continues Group (2)	99.33	+	No Place Like Home Group (0)	0.00	—
California Mid-State Region (0)	0.00	—	NAme-less Group (0)	0.00	—	North City Area (10)	508.99	—
Caring & Sharing Group (3)	158.84	—	New Chance Group (1)	44.00	+	Recovery Works Group (0)	0.00	—
Central Sierra South Area (1)	131.96	+	New Dominion Area (0)	0.00	—	Sunday And Clean Group (1)	100.00	+
Foothill Area (2)	126.50	+	New River Valley Area (6)	150.00	+	The Misfits of NA Group (1)	135.00	+
Gold Country Area (1)	250.00	+	New Vision Group (2)	70.00	+	Thee Bridgeport Group (1)	50.00	+
Individual Members (1)	69.40	—	Piedmont Area (2)	550.00	—	Chicagoland Region Total:	24,941.11	+
Keep It Basic Group (2)	252.25	+	Rappahannock Area (0)	0.00	—	Colombia Region		
Saturday Morning Polish Club Group (1)	10.00	+	Surrender To Win Group (0)	0.00	—	Colombia Region (1)	1,130.00	+
California Mid-State Region Total:	998.95	—	Visible Changes Group (12)	60.00	=	Colombia Region Total:	1,130.00	+
Canada Atlantic Region			We Do Recover Group (7)	575.00	—	Colorado Region		
Canada Atlantic Region (3)	3,390.38	+	Central Atlantic Region Total:	2,957.59	—	Ain't Dead Yet! Group (1)	225.00	—
Foundation Group (1)	145.78	+	Central California Region			Clean & Serene Group (1)	15.00	+
Individual Members (7)	700.00	+	Central California Region (2)	5,500.00	+	Colorado Region (1)	9,000.00	—
Just for Today Group (1)	32.13	—	Central California Regional Convention (1)	3,537.49	+	Down To Change Group (1)	441.69	+
New Awakenings Group (0)	0.00	—	Central Coast Area (0)	0.00	—	Humble Lights Group (3)	196.00	+
Newfoundland and Labrador Area (0)	0.00	—	County Line Area (2)	316.75	—	Individual Members (11)	140.00	—
Open Minded Group (0)	0.00	—	Feel the Fire Group (0)	0.00	—	Men's Spiritual Breakfast (1)	70.78	+
Piedmont Area (1)	500.00	+	Gold Coast Area (11)	12,037.57	—	Mile High Area (1)	1,809.92	+
The Openminded Group (0)	0.00	—	Gold Coast Area Men's Retreat (1)	1,681.00	+	Pallbearers Group (10)	420.33	—
Canada Atlantic Region Total:	4,768.29	+	Grupo Solo Por Hoy (0)	0.00	—	Pikes Peak Area (9)	800.72	—
Carolina Region			Here & Now Group (1)	150.00	+	Southern Serenity Group (0)	0.00	—
Bound for Freedom Group (1)	1,361.96	+	Individual Members (6)	513.00	—	Unity Day (1)	400.00	+
BT Express Group (0)	0.00	—	Meat & Potatoes Group (1)	120.00	+	When at the End of the Road Group (0)	0.00	—
Capital Area (5)	1,500.24	+	Meditation (Simi Valley) Group (3)	40.00	+	Writing to Freedom Group (0)	0.00	—
Carolina Region (4)	36,428.51	—	NA in the house Group (0)	0.00	—	Colorado Region Total:	13,519.44	—
Clean Living Group (1)	39.79	—	New Attitudes Group (2)	132.68	—	Connecticut Region		
Day By Day Group (0)	0.00	—	Our Gratitude Speaks Group (0)	0.00	—	Connecticut Region (10)	15,709.86	—
Greater Charlotte Area (0)	0.00	—	Passage to Recovery Group (0)	0.00	—	Greater Hartford Area (9)	1,553.28	—
Individual Members (4)	52.00	—	Positive Hour Group (1)	240.00	+	Individual Members (1)	10.00	—
It's A We Thing Group (1)	280.23	—	Spiritual Not Religious Group (1)	46.19	+	More Good Times Ahead Group (0)	0.00	—
Lake Norman Area (1)	200.00	—	The Positive Hour Group (6)	371.00	—	New Chapter Group (1)	65.85	+
Never too late Group (3)	133.00	+	Virtual Is Real Group (0)	0.00	—	Solutions for Sisters Group (4)	198.54	+
North Central Carolina Area (1)	238.95	+	We Do Recover Group (2)	200.00	—	Stop-N-Recover Group (2)	295.00	+
Port City Area (1)	20.00	—	Central California Region Total:	24,885.68	+	United Shoreline Area (0)	0.00	—
Primary Purpose Group (0)	0.00	—	Central California Region			Wecovery Group (7)	545.00	+
Sun City Area (2)	760.09	—	Central California Region (2)	5,500.00	+	Connecticut Region Total:	18,377.53	—
			Central California Regional Convention (1)	3,537.49	+			
			Central Coast Area (0)	0.00	—			
			County Line Area (2)	316.75	—			
			Feel the Fire Group (0)	0.00	—			
			Gold Coast Area (11)	12,037.57	—			
			Gold Coast Area Men's Retreat (1)	1,681.00	+			
			Grupo Solo Por Hoy (0)	0.00	—			
			Here & Now Group (1)	150.00	+			
			Individual Members (6)	513.00	—			
			Meat & Potatoes Group (1)	120.00	+			
			Meditation (Simi Valley) Group (3)	40.00	+			
			NA in the house Group (0)	0.00	—			
			New Attitudes Group (2)	132.68	—			
			Our Gratitude Speaks Group (0)	0.00	—			
			Passage to Recovery Group (0)	0.00	—			
			Positive Hour Group (1)	240.00	+			
			Spiritual Not Religious Group (1)	46.19	+			
			The Positive Hour Group (6)	371.00	—			
			Virtual Is Real Group (0)	0.00	—			
			We Do Recover Group (2)	200.00	—			
			Central California Region Total:	24,885.68	+			

Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023
Costa Rica Region			France Region					
Grupo Para Siempre (0)	0.00	—	France Region (1)	4,371.44	+	Friday Meeting Bochum (3)	449.09	+
Individual Members (14)	26.00	—	Individual Members (12)	1,200.00	=	German Speaking Region (2)	21,420.70	+
Costa Rica Region Total:	26.00	—	NA Kitchen Group (1)	26.74	+	Gierkezeile Gruppe (1)	130.61	+
			France Region Total:	5,598.18	+	Hamburg Hoffnung Gruppe (1)	163.27	+
Cuba Region			Free State Region			Individual Members (8)	53.83	—
Cuba Region (0)	0.00	—	5 to 1 Group (0)	0.00	—	Magic Monday Gruppe (1)	31.72	+
Grupo Primer Paso (1)	50.00	+	Clean & Serene Dreamers Group (0)	0.00	—	Mitte Area (Gebiet Mitte) (1)	1,655.51	+
Cuba Region Total:	50.00	—	Free State Convention #28 (0)	0.00	—	Monday Meeting Bochum (3)	206.24	—
Denmark Region			Free State Region (7)	33,216.29	+	Monday Night Gruppe (1)	108.26	+
Hold Det Enkelt Gruppen (Randers) (1)	200.00	=	Individual Members (1)	100.00	—	NA Gruppe SEKIS (1)	53.48	+
Individual Members (1)	10.00	+	Some Are Sicker Than Others Group (1)	92.00	+	NA Saturday Night Party Group (1)	220.73	+
Denmark Region Total:	210.00	+	Free State Region Total:	33,408.29	+	Sonntagsmeeting Waschmueche (1)	53.01	+
Eastern New York Region			Georgia (country)			Spirituelle Prinzipien Gruppen (1)	52.89	+
Eastern New York Region (1)	1,600.27	—	Batumi Group (0)	0.00	—	Sued Area (Gebiet Sued) (0)	0.00	—
Individual Members (1)	1,000.00	+	Georgia (country) Total:	0.00	—	Sunday Meeting Gruppe (4)	295.45	+
Saturday Night Recovery Group (1)	175.00	+	Georgia Region			German Speaking Region Total:	26,125.88	+
Spiritual Connection Group (0)	0.00	—	1st Step Group (0)	0.00	—	Grande Sao Paulo Region		
Eastern New York Region Total:	2,775.27	—	Addicts R Us Group (0)	0.00	—	Grande Sao Paulo Region (1)	1,000.00	+
Eastern Pennsylvania Region			A Little Girl Grows Up Convention (0)	0.00	—	Individual Members (1)	30.00	—
Eastern Pennsylvania Region (0)	0.00	—	Beginners Group (2)	74.06	—	Grande Sao Paulo Region Total:	1,030.00	+
Recovery in the Morning Group (1)	50.00	+	Central Savannah River Area (0)	0.00	—	Greater Illinois Region		
Eastern Pennsylvania Region Total:	50.00	—	Clean Air Act Group (5)	196.20	+	Greater Illinois Region (1)	774.62	—
Egypt Region			CPR Group (Come Practice Recovery) (0)	0.00	—	Individual Members (1)	10.00	+
Egypt Region (1)	2,660.00	+	Fix Group (0)	0.00	—	Greater Illinois Region Total:	784.62	—
Egypt Region Total:	2,660.00	+	Georgia Region (2)	17,439.83	—	Greater New York Region		
Finland Region			Grupo Nuevo Amanecer (0)	0.00	—	A Greater Consciousness Group (7)	156.51	+
Finland Region (1)	5,464.30	+	How You Livin Group (5)	243.00	—	Greater New York Region (3)	9,000.00	—
Individual Members (8)	130.29	+	Individual Members (16)	1,753.00	+	Hope in the Slope Group (2)	103.88	+
Kaakonkulman-Piiri Area (0)	0.00	—	International City Group (4)	629.96	+	Individual Members (6)	90.00	—
Perusteksti Group (0)	0.00	—	Living Free Group (4)	78.38	—	Life After Drugs Group (1)	30.00	+
Finland Region Total:	5,594.59	+	Macon Miracles Group (0)	0.00	—	Recovery in El Barrio Group (2)	90.00	+
Florida Region			New Horizon Group (1)	101.79	—	Serenity On Saturday Group (2)	19.00	+
A Train To Somewhere Group (0)	0.00	—	No Matter What Group (9)	591.00	+	Zoom In On Recovery Group (1)	332.89	+
Circle of Hope Group (2)	239.19	+	Noonday Atlanta Group (0)	0.00	—	Greater New York Region Total:	9,822.28	—
Florida Region (1)	20,000.00	—	North Atlanta Area (7)	3,105.78	—	Greater Philadelphia Region		
Forest Area (2)	1,025.00	+	One Addict Helping Another Group (9)	486.00	+	Clean Acres Area (Chester County) (8)	1,071.51	+
Green and Gold Group (3)	175.45	+	South Georgia Area (1)	60.00	+	Delco Area (6)	1,861.10	—
Grupo Un Nuevo Comienzo (8)	305.00	=	Southwest Atlanta Area (1)	3,954.79	+	Down Payment on Life Group (3)	148.65	—
Individual Members (25)	7,651.84	—	Spirit & Service Group (3)	288.00	+	Greater Camden Area (0)	0.00	—
Life On Life's Terms Group (11)	316.00	—	Stairway Group (1)	100.00	—	Greater Philadelphia Region (5)	15,000.00	+
Miracles Of Faith Group (6)	152.00	+	Sunday Morning Spiritual Group (0)	0.00	—	Individual Members (5)	110.00	—
MORE: Keeping Clean Group (0)	0.00	—	Surrender in the Mountains Group (1)	538.23	+	Northwest Area (1)	137.00	+
Nature Coast Area (1)	100.00	—	Together at 6 Group (6)	600.00	+	Recovery in the Morning Group (1)	10.00	—
Palm Coast Area (1)	741.90	—	Georgia Region Total:	30,240.02	—	Recovery on B&E Group (1)	76.00	+
Quarantined Florida Group (0)	0.00	—	German Speaking Region			Schuylkill Valley Area (4)	480.00	—
Recovery Central Group (0)	0.00	—	Berlin Area (Gebiet Berlin) (0)	0.00	—	Stairway to Heaven Group (2)	64.00	+
Steps to Freedom Group (1)	16.33	—	Bochum Friday Group (0)	0.00	—	Stepping into Serenity Group (1)	30.00	—
Unknown Group (1)	100.00	+	Brandenburg Gruppe (4)	117.59	+	Thank God It's Friday Group (0)	0.00	—
Women's Group (1)	100.00	+	DND Meeting Gruppe (3)	183.66	+	West Oak Lane Group (1)	10.00	—
Florida Region Total:	30,922.71	—	Farsi Group Austria (2)	870.19	+	Women & Men About Change Group (0)	0.00	—
			Friday Meeting Berlin (1)	59.65	+	Greater Philadelphia Region Total:	18,998.26	—

Contributor (# of contributions)	FY 2024 contributions	+ / - = compared to FY 2023
Greece Region		
Pigasos Area (0)	0.00	-
<i>Greece Region Total:</i>	0.00	-
Guatemala Region		
Guatemala Region (0)	0.00	-
<i>Guatemala Region Total:</i>	0.00	-
Hawaii Region		
Hawaii Region (4)	1,935.90	-
Ho'o Kupono/Anahola Group (0)	0.00	-
Individual Members (13)	4,020.00	+
Kauai Area (4)	200.00	+
Maui Area (5)	650.00	-
Oahu Area (13)	4,360.58	+
Owan No Au Group (1)	17.50	-
<i>Hawaii Region Total:</i>	11,183.98	+
HOW Brazil Region		
HOW Brazil Region (1)	1,523.29	-
Individual Members (19)	155.00	-
<i>HOW Brazil Region Total:</i>	1,678.29	-
Indiana Region		
Beyond the End of the Road Group (1)	110.69	+
Central Indiana Area (9)	3,094.23	-
Cross Roads Area (0)	0.00	-
East Central Area (1)	100.00	-
Gratitude Seekerz Group (1)	58.00	+
Indiana Region (6)	12,151.71	+
Indiana Region Convention (0)	0.00	-
Individual Members (3)	520.00	-
Michiana Area (6)	361.50	-
Midstate Area (4)	772.00	-
Northeastern Indiana Area (2)	664.20	-
Rats NA Drain Ditch Group (4)	195.75	-
Solidarity Group (1)	90.00	+
South Central Indiana Area (0)	0.00	-
South Shore Area (5)	2,550.00	+
That Tuesday...Broad Ripple Group (0)	0.00	-
<i>Indiana Region Total:</i>	20,668.08	-
Iowa Region		
Individual Members (12)	300.00	=
Iowa Region (2)	2,000.00	-
WAR Group (1)	60.00	+
<i>Iowa Region Total:</i>	2,360.00	-
Irish Region		
Individual Members (19)	251.00	-
Irish Region (2)	1,470.11	+
Southern Area (1)	2,759.18	-
<i>Irish Region Total:</i>	4,480.29	-

Contributor (# of contributions)	FY 2024 contributions	+ / - = compared to FY 2023
Israel Region		
Individual Members (1)	120.00	-
<i>Israel Region Total:</i>	120.00	-
Italy Region		
Cesena Group (0)	0.00	-
Individual Members (0)	0.00	-
Italy Region (2)	3,217.51	-
La Fenice group Cesna (0)	0.00	-
<i>Italy Region Total:</i>	3,217.51	-
Japan Region		
Japan Region (0)	0.00	-
<i>Japan Region Total:</i>	0.00	-
Kentuckiana Region		
Clean & Serene Group (0)	0.00	-
Here & Now Group (0)	0.00	-
How It Works Group (4)	268.07	-
Individual Members (1)	50.00	+
Just Us Group (10)	150.00	=
Kentuckiana Region (3)	11,427.67	+
Living The Program Group (2)	35.00	+
Lost Dreams Awaken Group (1)	10.00	+
Louisville Area (0)	0.00	-
NA Meeting Group (1)	15.33	-
South Central Kentucky Area (1)	52.44	-
The NA Meeting Group (3)	235.65	+
<i>Kentuckiana Region Total:</i>	12,244.16	+
Latitude 0 Region		
Latitude 0 Region (1)	80.00	+
<i>Latitude 0 Region Total:</i>	80.00	+
Lithuania Region		
Freedom Group (0)	0.00	-
Laisve Group (0)	0.00	-
<i>Lithuania Region Total:</i>	0.00	-
Lone Star Region		
Another Chance Group (0)	0.00	-
Born Again Group (9)	500.00	-
Broadway Group (1)	30.00	+
Central Group (8)	600.00	+
Dallas Area (14)	3,303.25	+
Deep East Texas Area (1)	490.43	+
Eastside Recovery Group (0)	0.00	-
Fort Worth Area (0)	0.00	-
Grace Group (0)	0.00	-
Grove Group (4)	244.00	=
Haslet Group (2)	257.50	-
Heart of Texas Area (5)	736.70	+
Individual Members (4)	102.00	-
Irving Group (5)	151.36	-
Just For Today Group (11)	550.00	+

Contributor (# of contributions)	FY 2024 contributions	+ / - = compared to FY 2023
Keep it Simple Group (0)	0.00	-
Lone Star Region (2)	2,000.00	-
New Beginnings Group (2)	77.25	+
Northside Group (7)	637.85	-
Surrender Starts Here Group (1)	54.25	+
Texarkana Area (0)	0.00	-
Town East Group (4)	975.43	-
Visions of Recovery Group (0)	0.00	-
Waxahachie Group (0)	0.00	-
Wylie Group (0)	0.00	-
<i>Lone Star Region Total:</i>	10,710.02	-
Louisiana Region		
Conscious Contact Group (0)	0.00	-
Hardcore Group (1)	39.25	-
Individual Members (7)	70.00	-
Louisiana Region (3)	4,293.86	+
Northshore Area (0)	0.00	-
Open Mind Group (0)	0.00	-
<i>Louisiana Region Total:</i>	4,403.11	+
Metro Detroit Region		
Individual Members (23)	1,020.00	-
Metro Detroit Region (6)	1,800.00	-
Stay Alive II Group (9)	405.00	+
Western Wayne Area (10)	3,391.87	+
<i>Metro Detroit Region Total:</i>	6,616.87	-
Mexico Region		
Convención Área Bajo CABNA (1)	565.23	+
Grupo El Momento (0)	0.00	-
Mexico Region (1)	316.00	+
<i>Mexico Region Total:</i>	881.23	+
Michigan Region		
Capital Area (2)	844.44	-
Greater Grand Rapids Area (5)	323.72	+
Heavenly Express Group (2)	622.00	+
Individual Members (4)	91.00	-
Michigan Region (1)	41.29	+
Northwestern Michigan Area (1)	500.00	=
Peace Of Mind Group (1)	100.00	+
Saginaw Bay Area (0)	0.00	-
Staying United Group (9)	497.57	+
<i>Michigan Region Total:</i>	3,020.02	-
Mid-America Region		
Central Kansas Area (1)	500.00	-
Individual Members (2)	11.00	-
Just For Today Area (1)	250.00	-
Just For Today Group (0)	0.00	-
Mid-America Region (1)	10,027.82	-
Pioneer Group (0)	0.00	-
Second Chance Group (3)	300.00	-
U Gotta Wanna Group (0)	0.00	-
<i>Mid-America Region Total:</i>	11,088.82	-

Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023
Mid-Atlantic Region			Netherlands Region			Northern California Region		
Cloud 9 Group (1)	25.05	+	Individual Members (0)	0.00	—	55 Group (6)	120.00	+
Individual Members (2)	50.00	—	Maastricht Woensdag Group (0)	0.00	—	Area De Habla Hispana Area (7)	809.66	+
Liberty in Lititz Group (1)	35.00	—	Netherlands Region (0)	0.00	—	Camden Home Group (2)	451.31	—
Mid-Atlantic Region (1)	13,525.72	—	NA Meeting Sittard (1)	95.16	+	Chico Group (1)	289.70	+
More Will Be Revealed Group (2)	50.00	+	Sittard Group (1)	80.94	—	Contra Costa Area (10)	1,250.00	—
Ultimate Weapon Group (0)	0.00	—	Netherlands Region Total:	176.10	—	Davis Group (11)	952.65	+
Mid-Atlantic Region Total:	13,685.77	—	New England Region			Early Serenity Group (3)	162.98	+
Minas Region			Cape Cod Area (1)	1,000.00	+	Friday Night Alternative Group (2)	141.99	—
Minas Region (0)	0.00	—	End of the Line Group (6)	283.54	+	Group 55 (0)	0.00	—
Minas Region Total:	0.00	—	Friday Night Step on Greenwood Group (0)	0.00	—	Group 65 (0)	0.00	—
Minnesota Region			Individual Members (12)	1,030.00	—	Hump Day Hope Group (1)	51.00	+
Back 2 Basics Group (1)	25.00	+	Just For Today Group (4)	1,140.47	+	Individual Members (55)	745.00	—
Fellowship Club Group (2)	397.00	+	Leggs-n-Eggs Group (2)	360.00	—	Los Gatos Home Group (11)	3,052.38	+
Individual Members (33)	600.00	—	Martha's Vineyard Area (1)	500.00	+	Mission Peak Area (6)	1,200.00	—
Live the Steps or Die...Group (0)	0.00	—	Mid Day Break Group (0)	0.00	—	Monterey County Area (1)	2,325.84	+
Minnesota Region (3)	14,481.31	+	New England Region (3)	4,728.44	—	NA Nooners Group (5)	331.42	+
Northern Lights Area (1)	2,070.10	+	New River Valley Area (1)	255.20	+	Northern California Region (17)	137,129.82	+
Tuesday Night Fresh Start Group (0)	0.00	—	New Way for Holyoke Group (1)	100.00	+	Not High Noon Group (1)	65.18	+
Twin Cities Area (0)	0.00	—	Pay Check Group (1)	217.26	+	Oak Park Fellowship Group (1)	591.45	+
Vision of Hope Area (1)	344.44	—	Recovery in the Chapel Group (8)	601.00	—	Orland Back to Basics Group (0)	0.00	—
Minnesota Region Total:	17,917.85	+	The Breakfast Club Group (1)	47.00	+	Paradise Monday Night Group (0)	0.00	—
Mississippi Region			New England Region Total:	10,262.91	—	Peace in the Pines Group (2)	281.00	+
Carpe PM Group (0)	0.00	—	New Jersey Region			Shasta/Trinity Area (5)	801.15	—
Clean by Choice Group (1)	50.00	+	Bordentown Group (7)	104.00	+	We Do Recover Group (0)	0.00	—
Individual Members (1)	20.00	+	Burlington County Area (0)	0.00	—	Wild Recovery Group (1)	178.00	+
Mississippi Region (1)	200.00	—	Capital Area (0)	0.00	—	Northern California Region Total:	150,930.53	+
Mississippi Region Total:	270.00	—	Foundation of Hope Group (7)	225.95	+	Northern New England Region		
Moldova Region			Greater New Brunswick Area (1)	700.00	—	Gift of Today Group (0)	0.00	—
Individual Members (0)	0.00	—	Individual Members (24)	732.00	—	Individual Members (7)	700.00	—
Moldova Region (0)	0.00	—	Morning Miracle Group (1)	145.00	+	Serenity at Lunch Group (5)	246.67	—
Moldova Region Total:	0.00	—	New Jersey Region (7)	5,500.00	+	White Mountain NA of Lancaster Group (0)	0.00	—
Montana Region			Ocean Area (6)	1,067.20	—	Northern New England Region Total:	946.67	—
Everything Under the Sun Group (0)	0.00	—	Recovery in the Chapel Group (1)	156.00	+	Northern New Jersey Region		
Kalispell Recovery Group (1)	406.33	+	Sisters Seeking Serenity Group (0)	0.00	—	Freedom Through Unity Area (2)	551.73	—
Montana Region (3)	665.12	—	New Jersey Region Total:	8,630.15	+	Hudson County Area (10)	111.00	—
Montana Region Total:	1,071.45	—	Nordeste Brazil Region			Individual Members (5)	150.00	+
Mountaineer Region			Grupo Maracaípe (5)	110.00	+	Midday Matinee Group (1)	57.70	+
DRC Group (0)	0.00	—	Nordeste Brazil Region (2)	160.00	+	Northern New Jersey Region (6)	1,600.00	—
Individual Members (0)	0.00	—	Nordeste Brazil Region Total:	270.00	+	Northwest New Jersey Area (4)	841.82	+
Mountaineer Region (1)	5,000.00	+	North Carolina Region			Original New Jersey Area (0)	0.00	—
No Reservations Group (1)	12.50	+	A New Way to Live Group (4)	30.00	+	Passaic Area (2)	55.26	+
Second Wind Group (0)	0.00	—	Acorns To Oaks Group (1)	100.00	+	Steps Ahead Group (1)	30.00	+
Mountaineer Region Total:	5,012.50	+	Capital Area (8)	1,724.90	+	Northern New Jersey Region Total:	3,397.51	—
Nebraska Region			Down East Area (0)	0.00	—	Northern New York Region		
Eastern Nebraska Area (0)	0.00	—	Freedom to Live Group (1)	100.00	+	Individual Members (1)	10.00	—
Individual Members (0)	0.00	—	Hell in a Bucket Group (1)	200.00	+	Lleamos Group (2)	46.00	+
Nebraska Region (1)	4,319.87	—	Honest Desire Group (0)	0.00	—	NA Meeting - St Philips Christian Church, Bed-Stuy (1)	10.00	+
Nebraska Region Total:	4,319.87	—	Individual Members (1)	121.22	—	Northern New York Region (3)	132.20	—
			North Carolina Region (3)	8,488.98	—	Ultimate Weapon, Brooklyn NY (7)	700.00	—
			Online Recovery Group (2)	320.46	—	We Do Recover Group (2)	25.00	+
			Sunday Serenity Group (8)	110.39	+	Northern New York Region Total:	923.20	—
			North Carolina Region Total:	11,195.95	—			

Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023
Northwestern Russia Region		
Northwestern Russia Region (1)	155.00	—
Northwestern Russia Region Total:	155.00	—
Norway Region		
Kongsberg Group (0)	0.00	—
NA Outdoor Event Ski and Recovery (1)	92.33	+
Sarpsborg Group (0)	0.00	—
Norway Region Total:	92.33	—
Ohio Region		
Best Little Area (1)	50.00	+
Godzvilla Group (0)	0.00	—
Greater Cincinnati Area (11)	5,231.77	+
Hopeful Group (1)	50.00	=
Individual Members (3)	180.00	+
Lateral Group (1)	50.00	+
Living The Dream Group (1)	50.00	+
Ohio Region (4)	6,274.05	—
Principles Group (1)	80.00	+
Recovery is the New Cool Group (1)	100.00	+
Recovery On High Street Group (3)	325.00	+
Simplicity Group (0)	0.00	—
Winners' Group (3)	600.00	+
Ohio Region Total:	12,990.82	+
OK Region		
33rd Street Recovery Group (2)	100.00	+
Eastern Area (3)	5,785.06	+
Individual Members (2)	125.00	—
Living Room Group (1)	39.34	+
NA-A-Risin' Group (2)	335.77	+
No Grass Group (2)	229.00	+
Northside Stroll Group (10)	1,550.00	+
OK Region (6)	6,350.00	—
Western Area (11)	3,000.00	+
OK Region Total:	17,514.17	—
Oman Region		
Oman Region (0)	0.00	—
Oman Region Total:	0.00	—
Ontario Region		
Bring Your Own Book Group (1)	200.00	=
Greater London Area (1)	78.31	+
Home Group (0)	0.00	—
Individual Members (44)	1,369.30	—
New Freedom Group (1)	165.64	—
Ontario Region (3)	40,416.00	+
Ottawa Area (2)	2,752.55	+
Reese's Pieces Group (0)	0.00	—
Saturday Night Live Group (1)	73.83	+
Sault Area Area (1)	438.60	+
There Comes a Time Group (0)	0.00	—
Together We Can Group (0)	0.00	—
Toronto Area (0)	0.00	—
Ontario Region Total:	45,494.23	+

Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023
Pacific Cascade Region		
Basic Group (3)	130.00	+
Central Oregon High Desert Area (4)	911.78	+
Hanging With the Fellas Group (0)	0.00	—
Individual Members (40)	2,104.50	—
Lane County Area (0)	0.00	—
Learning to Live Group (0)	0.00	—
Pacific Cascade Region (0)	0.00	—
Serenity Sisters Group (5)	1,150.00	+
Talking Heads Group (0)	0.00	—
Washington County Area (4)	2,100.00	+
Pacific Cascade Region Total:	6,396.28	+
Peru Region		
Peru Region (2)	258.00	—
Peru Region Total:	258.00	—
Poland Region		
Poland Region (1)	1,671.95	+
Poland Region Total:	1,671.95	+
Portugal Region		
Grupo Juntos Conseguimos (1)	44.00	+
Grupo Pegadas na Areia (1)	81.57	—
Grupo Sextas-Feiras Loucas (1)	108.76	—
NL014 Group (1)	108.26	+
Portugal Region (1)	1,182.13	+
Portugal Region Total:	1,524.72	+
Quebec Region		
Individual Members (2)	110.00	—
Outaouais Area (0)	0.00	—
Quebec Region (4)	12,531.88	—
Rive-Nord Area (6)	5,192.82	+
Rive-Sud Area (4)	2,365.27	+
Sud-Ouest Area (2)	1,849.17	—
Quebec Region Total:	22,049.14	—
Red River Region		
Okla-Tex Area (4)	400.00	—
Primary Purpose Group (0)	0.00	—
Red River Region (1)	1,000.00	+
Refinishing Group (1)	150.00	+
Red River Region Total:	1,550.00	+
Region 51		
Addicts Together Group (0)	0.00	—
AM Miracles Group (5)	110.00	—
CAN Area (2)	1,694.15	+
Drugs No More Group (1)	100.00	+
Follow Your Heart Group (0)	0.00	—
Happy, Joyous & Free Group (11)	1,676.50	+
Individual Members (13)	1,903.62	—
Mesquite Misfits Group (0)	0.00	—
Mid-Day Relief Group (1)	57.00	+
More Will Be Revealed Group (0)	0.00	—
No Matter What Group (0)	0.00	—

Contributor (# of contributions)	FY 2024 contributions	+ / - / = compared to FY 2023
North By Northwest Area (9)		
Region 51 (2)	6,500.00	+
Saturday Night Live Group (0)	0.00	—
Saturday Night Surrender Group (1)	55.00	—
Saturday Night Unloaded Group (1)	240.00	=
Southern Nevada Area Men's Spiritual Breakfast (1)	300.00	+
Ties That Bind Woman's Retreat (0)	0.00	—
Who's House Is It & Who Cares Anyway Group (0)	0.00	—
Region 51 Total:	16,168.38	—
Region Del Coqui		
Grupo Solo Por Hoy (9)	909.00	+
Individual Members (24)	180.00	=
Oeste Area (0)	0.00	—
Region Del Coqui (8)	1,033.00	+
Region Del Coqui Total:	2,122.00	+
Rio de Janeiro Region		
Recovery Around The World Group (1)	32.56	+
Rio de Janeiro Region Total:	32.56	+
Rio Grande do Sul Region		
Individual Members (0)	0.00	—
Rio Grande do Sul Region Total:	0.00	—
Rio Grande Region		
Greater Albuquerque Area (5)	4,565.39	+
Individual Members (15)	2,132.00	+
Rio Grande Region (1)	3,000.00	+
We Group (0)	0.00	—
Rio Grande Region Total:	9,697.39	+
San Diego/Imperial Counties Region		
Caring & Sharing Group (3)	37.84	—
Cold Turkey Group (1)	200.00	+
Individual Members (7)	175.00	—
North Coastal Area (0)	0.00	—
North County Inland Area (10)	587.73	—
OB Smokeless Group (1)	100.00	+
San Diego Region (0)	0.00	—
San Diego/Imperial Counties Region Total:	1,100.57	—
Show-Me Region		
Are You Ready For Some Recovery Group (1)	500.00	+
Flight to Freedom Campout (0)	0.00	—
Greater Saint Charles Area (5)	2,537.25	+
Heartland Area (0)	0.00	—
Individual Members (12)	1,200.00	—
Little Egypt Area (1)	330.82	+
Northland Area (2)	904.70	+
OPNA Group (1)	155.00	—
Out and About Group (2)	40.00	+
Peaceful Serenity Group (0)	0.00	—
Primary Purpose Area (2)	500.00	+
Show-Me Region (0)	0.00	—
THE Group (13)	1,300.00	+
We Do Recover Group (1)	98.49	+
Show-Me Region Total:	7,566.26	—

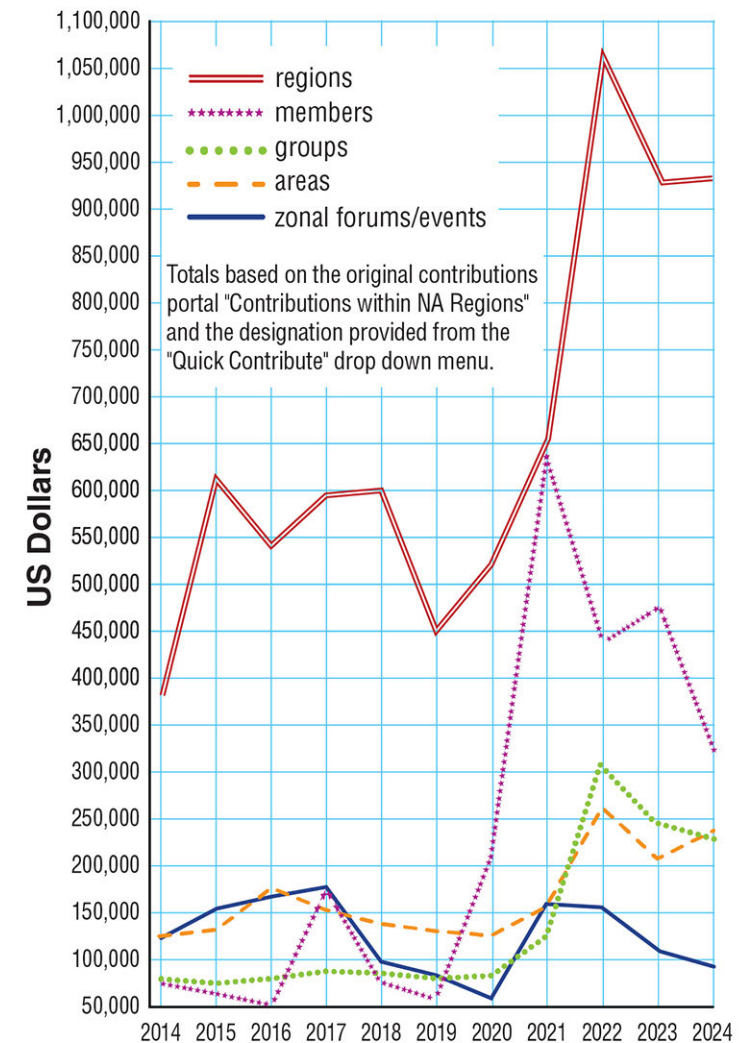
Contributor (# of contributions)	FY 2024 contributions	+/-/= compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+/-/= compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+/-/= compared to FY 2023
Sierra Sage Region			Southern Idaho Region			The Growing Tree Group (1)		
Bad Boys Group (0)	0.00	—	Individual Members (7)	245.00	—	Tri-State Region (3)	15,000.00	+
Biggest Little Area (0)	0.00	—	New Attitudes Group (9)	271.66	—			
Diamonds in the Rough Group (0)	0.00	—	Our Guiding Principles Group (0)	0.00	—			
Never Alone Group (10)	250.00	—	Recovery Just For Today Group (0)	0.00	—			
Nooner Topic Group (0)	0.00	—	Southern Idaho Region (5)	23,497.24	+			
Recovery Dogs Group (4)	110.00	+	Treasure Valley Area (5)	2,424.22	—			
Rural Nevada Area (2)	506.60	—	Welcome Home Group (8)	270.22	—			
Saturday Night Live Group (1)	38.36	+						
Saturday Night Special Group (3)	19.45	—						
Sierra Sage Region (3)	2,600.00	—						
Sierra Sage Regional Convention (0)	0.00	—						
Sierra Sage Region Total:	3,524.41	—						
South Dakota Region			Spain Region			UK Region		
New Hope Group (0)	0.00	—	Barcelona English Group (1)	54.24	+	Devon International JFT Group (12)	495.43	—
South Dakota Region (0)	0.00	—	Grupo Vivir Limpios (0)	0.00	—	Edinburgh It Works How & Why Group (1)	40.00	—
West River Area (2)	567.80	+	LGBT Group Barcelona (1)	180.74	+	Individual Members (50)	503.20	—
			Spain Region (1)	6,622.02	—	UK Region (0)	0.00	—
South Dakota Region Total:	567.80	—						
South Florida Region			Sweden Region			Ukraine Region		
Beach and Bay Area (1)	756.41	+	A New Way of Life Group (1)	110.14	+	Individual Members (11)	276.00	+
Gulf Coast Area (10)	2,533.34	—	NA Online Sweden (0)	0.00	—	Ukraine Region (2)	274.00	—
Individual Members (12)	409.20	—	Speaker Jam (0)	0.00	—			
Just For Today Group (0)	0.00	—	Sweden Region (NA Sverige) (1)	4,912.41	+			
Saturday Night Live Group (10)	566.00	+						
South Dade Area (3)	700.00	—						
South Florida Region (0)	0.00	—						
South Florida Region Total:	4,964.95	—						
Southern California Region			Switzerland Region			United Arab Emirates		
Burning Desire Group (0)	0.00	—	Switzerland Region (1)	4,318.07	—	United Arab Emirates Area (1)	2,713.70	+
Courage to Change Group (3)	270.00	—						
Eastern Sierra Area (2)	446.94	+						
Individual Members (81)	4,023.00	—						
Just for Today Group (1)	100.00	—						
Just For Today Sunday Group (1)	276.15	+						
KISS Group (1)	175.00	+						
Monday Night Madness Group (0)	0.00	—						
New Life Noon Group (0)	0.00	—						
Our Journey Continues SFV Women's Luncheon (1)	2,500.00	+						
Quest for Serenity Group (7)	973.00	—						
Real Attitude of Gratitude Group (1)	200.00	+						
Saturday Clean Time Group (0)	0.00	—						
Saturday Morning Live Group (1)	20.00	+						
Saturday Morning Women's Retreat Group (0)	0.00	—						
South Coast Area (0)	0.00	—						
Southern California Region (3)	8,679.09	—						
Tuesday Step Study Group (7)	1,200.00	—						
West End Area (6)	3,283.95	+						
Wild Recovery So Cal Group (1)	75.00	—						
Woman Warriors of Recovery Group (1)	50.00	+						
Southern California Region Total:	22,272.13	—						
			Tejas Bluebonnet Region			Upper Midwest Region		
			Agape Group (2)	150.00	=	Individual Members (1)	30.00	+
			Central Texas Area (1)	1,221.36	+	No Matter What Club Group (1)	25.00	—
			Clean & Free Group (2)	110.00	—	Sherwood Men's Group (0)	0.00	—
			Easy Does It Group (3)	350.00	+	That's It Group (0)	0.00	—
			Hill Country Area (5)	1,596.51	+			
			Houston Area (2)	71.89	—			
			Hugs Not Drugs Group (12)	120.00	=			
			Individual Members (25)	396.60	—			
			Northside Area (2)	500.00	+			
			Our Gift Group (6)	92.81	+			
			Serious Undertakings Group (2)	300.00	+			
			Surrender to Win Group (1)	10,000.00	+			
			Tejas Bluebonnet Region (3)	3,318.81	—			
			Texas Unity Convention (1)	291.67	—			
			The Sooner The Better Group (5)	223.78	+			
			Tejas Bluebonnet Region Total:	18,743.43	—			
			Tri-State Region					
			Central Western Pennsylvania Area (12)	325.00	+			
			East End Area (2)	632.61	—			
			Individual Members (14)	196.82	—			
			Interstate Crossroads Area (2)	2,500.00	+			
			Lake Erie Area (0)	0.00	—			
			Literature In Motion Group (0)	0.00	—			
			Shady Group (1)	56.27	—			
			South Hills Area (2)	1,084.97	+			

● Individuals ● Groups ● Area ● Regions ● Activities / Zonal Forums

Contributor (# of contributions)	FY 2024 contributions	+/-/ = compared to FY 2023	Contributor (# of contributions)	FY 2024 contributions	+/-/ = compared to FY 2023
Volunteer Region			Western Russia Region		
Hope Not Dope Group (11)	940.00	+	Clean South Group (3)	81.70	+
Individual Members (21)	903.00	-	Individual Members (1)	1.00	+
Just for Today Group (0)	0.00	-	South Clean Group (1)	27.00	+
Nickel & Dime Group (0)	0.00	-	Western Russia Region (2)	654.22	+
Primary Purpose Group (10)	148.68	-	Western Russia Region Total:		763.92 +
Recovery First Group (0)	0.00	-	Wisconsin Region		
Sparta Crossroads Group (1)	135.00	+	Badgerland Area (1)	56.56	-
Step By Step Group (9)	852.56	+	Friday Night Discovery Group (0)	0.00	-
Volunteer Region (1)	798.51	-	Individual Members (13)	121.49	-
Volunteer Region Total:		3,777.75 -	Inland Lakes Unity Area (8)	636.76	+
Washington/N Idaho Region			Inner City Area (0)	0.00	-
An Atmosphere of Recovery Group (3)	144.75	+	Milwaukee/Waukesha Area (4)	1,356.39	-
Battle Ground Group (10)	130.00	-	Never In The Dark Group (5)	412.00	+
Beyond the Park Group (0)	0.00	-	North East Wisconsin Area (3)	150.00	-
Breakfast Club Group (1)	300.00	+	Regifting Group (0)	0.00	-
Burning Desires Group (1)	200.00	+	South East Family Area (0)	0.00	-
Eastshore Group (5)	330.00	+	Spaight Street Speakers Group (3)	419.06	+
Freedom Dance Group (0)	0.00	-	When at the End of the Road Group (0)	0.00	-
Friday Harbor Group (3)	23.68	-	Wisconsin Region (2)	2,670.00	+
Friday Night Alive Group (15)	2,025.00	+	Women in Recovery Group (2)	259.07	-
Individual Members (79)	5,358.00	-	Wisconsin Region Total:		6,081.33 -
Kind of Thursday Nite Group (0)	0.00	-	Other Events		
La Grande Group (1)	500.00	+	Circle of Sisters Convention (0)	0.00	-
Lewis County Area (2)	378.88	-	MACCNA Inc (Mexico, Arizona, California Conv) (0)	0.00	-
Living Clean Home Group (1)	298.91	-	Multi Zonal Service Symposium (1)	1,067.52	+
Never Alone Group (0)	0.00	-	Pacific Northwest Convention (1)	1,788.05	-
North Olympic Peninsula Area (2)	1,575.00	+	Other Events Total:		2,855.57 -
NW Washington Area (1)	500.00	-	Zonal Forum		
Pierce County Area (0)	0.00	-	Asia Pacific Zonal Forum (0)	0.00	-
Rise To Recovery Group (5)	590.00	+	Canadian Assembly (3)	21,610.04	+
Sea of Serenity Group (SOS) (0)	0.00	-	European Delegates Meeting (1)	6,020.93	+
Seattle Area (3)	1,697.35	-	Latin America Zonal Forum (0)	0.00	-
Serenity in Snohomish Group (0)	0.00	-	Midwest Zonal Forum (4)	14,600.00	+
South King County Area (12)	785.79	+	Plains States Zonal Forum (2)	9,159.51	-
South Puget Sound Area (4)	2,500.00	-	Russian Speaking Zonal Forum (1)	1,300.00	-
Step Sisters Group (1)	100.00	+	Southeast Zonal Forum (1)	9,805.64	+
Tri-Cities Area (1)	100.00	+	Southern Zonal Forum (0)	0.00	-
Washington/N Idaho Region (2)	94,602.64	+	Western States Zonal Forum (1)	20,397.34	+
When It Works Group (0)	0.00	-	Zonal Forum Total:		82,893.46 +
Washington/N Idaho Region Total:		112,140.00 +	Grand Total: 1,816,975.35 -		
Western New York Region					
Buffalo Area (2)	2,061.00	+			
Fresh Start Group (7)	547.00	+			
Individual Members (12)	165.00	-			
Recovery in South Buffalo Group (0)	0.00	-			
Recovery In Springville Group (1)	25.00	+			
We Are Responsible Group (1)	100.00	+			
Western New York Region (1)	1,000.00	+			
Western New York Region Total:		3,898.00 +			

As in-person groups have reopened and areas, regions, and zones have revitalized, more resources are going toward local service delivery and group expenses. So we expected a downturn in contributions. Member contributions continue to support our services at every level, and direct member contributions to NAWS have allowed us to increase direct support of developing NA communities. If you don't have a recurring contribution, please consider making one: na.org/give.

Contributions by Donor Type





INDEPENDENT AUDITOR'S REPORT

To the World Board of
Narcotics Anonymous World Services, Inc.

Opinion

We have audited the accompanying consolidated financial statements of Narcotics Anonymous World Services, Inc. (a nonprofit organization) (NAWS), which comprise the consolidated statement of financial position as of June 30, 2024, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of NAWS as of June 30, 2024 and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified Opinion

We did not audit the financial statement balances and activity related to the Iranian service office, Payam Omega, as of and for the year ended June 30, 2024, whose statements reflect total assets of \$6,220,828 as of June 30, 2024, and net revenues of \$3,936,275 for the year then ended. Those financial statements were presented in accordance with accounting principles generally accepted in the Islamic Republic of Iran and audited by other auditors in accordance with auditing standards generally accepted in the Islamic Republic of Iran, whose report has been furnished to us. Consequently, we were unable to determine whether any adjustments to those amounts were necessary in order for the financial statement balances and activity to conform with accounting principles generally accepted in the United States of America.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NAWS and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Los Angeles / San Francisco / Seattle / Denver / Sun Valley, ID / Dallas

To the World Board of
Narcotics Anonymous World Services, Inc.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the NAWS' ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the combined consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 NAWS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the NAWS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Miller Kaplan Arase LLP

MILLER KAPLAN ARASE LLP

Burbank, California

May 9, 2025

MILLER KAPLAN / Trusted Advisors Since 1941

Independent Auditors' Report

NAWS contracts with an independent accounting firm to audit its financial statements each fiscal year. The audit team spends about a week in the Chatsworth office after the close of each fiscal year, during which they perform transaction tests, inspect internal controls, and scrutinize internal financial practices. This professional audit of NAWS' financial reports and practices conforms to best practices in the world of accounting and complies with the legal requirements for nonprofits. To audit the financial activities of WSO Iran, we have to hire an accounting firm in Iran that provides its audit to our US-based auditors. While this makes for an exceedingly slow process, it ensures management and the board have verified figures for all branch offices.

Narcotics Anonymous World Services Consolidated Statement of Financial Position

Exhibit A

Assets	
Current assets:	
Cash and cash equivalents	\$ 5,963,171
Investments - at fair value	3,485,574
Accounts receivable (net of allowance for uncollectible accounts of \$110,213)	735,725
Publication inventory	7,918,866
Prepaid expenses	<u>110,452</u>
Total current assets	<u>18,213,788</u>
Other assets:	
Property and equipment:	
Furniture and equipment	1,309,691
Leasehold improvements	<u>1,198,698</u>
	2,508,389
Less: accumulated depreciation and amortization	<u>(2,324,891)</u>
	183,498
Deposits	914,989
Trademarks, software, and copyrights (net of accumulated amortization of \$3,279,989)	636,639
Right-of-use operating lease assets	2,152,472
Less: accumulated amortization	<u>(1,321,826)</u>
	830,646
Total other assets	<u>2,565,772</u>
Total assets	<u><u>\$ 20,779,560</u></u>
Liabilities and net assets	
Current liabilities:	
Accounts payable	\$ 2,228,222
Accrued salaries, vacation, and tax withholdings payable	589,462
Deferred convention revenue	3,133,158
Operating lease obligations, current portion	<u>678,724</u>
Total current liabilities	6,629,566
Other liabilities:	
Operating lease obligations, less current portion	<u>168,069</u>
Total other liabilities	<u>168,069</u>
Total liabilities	6,797,635
Net assets without donor restrictions	<u>13,981,925</u>
Total liabilities and net assets	<u><u>\$ 20,779,560</u></u>

Narcotics Anonymous World Services Consolidated Statement of Financial Position

Exhibit B

Revenues, gains, and other support:	
Sales of publications and program materials	\$ 14,902,689
Less: discounts and cost of sales	<u>(5,270,323)</u>
Net sales of publications and program materials	9,632,366
Fellowship contributions	1,816,975
Interest	75,556
Other	<u>64,982</u>
Total revenues, gains, and other support	<u>11,589,879</u>
Program expenses:	
Literature production and distribution	3,524,748
World Service Conference support	1,541,359
Fellowship development	2,330,662
Events	<u>420,822</u>
	7,817,591
Management and general expenses	<u>868,621</u>
Total expenses	<u>8,686,212</u>
Change in net assets	2,903,667
Net assets without donor restrictions:	
Beginning of year	<u>11,078,258</u>
End of year	<u><u>\$ 13,981,925</u></u>

See accompanying notes to consolidated financial statements.

Narcotics Anonymous World Services Consolidated Statement of Financial Position

Exhibit C

	Program Services					
	Literature Production and Distribution	World Service Conference Support	Fellowship Development	Events	Management and General	Total
Expenses:						
Salaries, wages, and payroll taxes	\$ 1,747,453	\$ 817,957	\$ 966,676	\$ 185,899	\$ 413,109	\$ 4,131,094
Employee health benefits	165,072	77,267	91,316	17,561	39,024	390,240
Retirement contribution	48,309	22,613	26,724	5,139	11,420	114,205
Contract labor	69,300	32,438	38,336	7,373	16,383	163,830
Convention expenses	-	-	-	99,919	11,102	111,021
Occupancy	729,370	162,236	191,734	36,872	124,468	1,244,680
Travel	23,613	-	-	-	2,624	26,237
Conferences	-	9,163	-	-	1,018	10,181
Worldwide workshops	-	-	130,735	-	14,526	145,261
Telephone	41,829	19,579	23,139	4,450	9,889	98,886
Postage	16,613	7,776	9,190	1,767	3,928	39,274
Office expenses	141,343	66,161	78,190	15,037	33,414	334,145
Professional fees	49,533	23,185	27,401	5,269	11,710	117,098
Equipment leases	5,468	2,559	3,025	582	1,293	12,927
Computer expenses	207,113	96,946	114,573	22,033	48,963	489,628
Insurance	31,034	14,527	17,168	3,301	7,337	73,367
Developmental literature	-	-	112,345	-	12,483	124,828
Free publications	-	2,980	12,173	-	1,684	16,837
Free literature	-	-	350,841	-	38,982	389,823
Currency conversion	101,866	-	-	-	11,318	113,184
Public relations	-	-	49,888	-	5,543	55,431
World Board	-	117,243	-	-	13,027	130,270
Fellowship assistance	-	-	5,981	-	664	6,645
Depreciation and amortization	107,173	50,166	59,287	11,401	25,336	253,363
Other operating expenses	39,659	18,563	21,940	4,219	9,376	93,757
Total expenses	<u>\$ 3,524,748</u>	<u>\$ 1,541,359</u>	<u>\$ 2,330,662</u>	<u>\$ 420,822</u>	<u>\$ 868,621</u>	<u>\$ 8,686,212</u>

Narcotics Anonymous World Services Consolidated Statement of Financial Position

Exhibit D

Cash flows from operating activities:	
Change in net assets	\$ 2,903,667
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	253,363
Noncash operating lease expense	1,438
(Increase) decrease in assets:	
Accounts receivable, net	(38,696)
Publication inventory	(2,903,132)
Prepaid expenses	123,186
Deposits	(827,891)
Increase in liabilities:	
Accounts payable	444,113
Accrued salaries, vacation, and tax withholdings	255,170
Deferred convention revenue	3,133,158
Net cash provided by operating activities	<u>3,344,376</u>
Cash flows from investing activities:	
Purchases of investments	(1,264,186)
Proceeds from the sale of investments	43,656
Purchases of property and equipment	(126,818)
Payments to secure copyrights and trademarks and purchase software	(62,103)
Net cash used in investing activities	<u>(1,409,451)</u>
Cash flows from financing activities:	
Repayment of note payable	(102,621)
Net cash used in financing activities	<u>(102,621)</u>
Net increase in cash and cash equivalents	1,832,304
Cash and cash equivalents:	
Beginning of year	4,130,867
End of year	<u>\$ 5,963,171</u>

See accompanying notes to consolidated financial statements.

NOTE 1 - ORGANIZATION AND NATURE OF ACTIVITIES

Narcotics Anonymous World Services, Inc. (NAWS) was incorporated on January 25, 1977 and is headquartered in Chatsworth, California. NAWS operates literature distribution facilities in India and Toronto, Canada and maintains offices in Brussels, Belgium, and Iran. NAWS' Iranian service office is known as Payam Omega. NAWS is a not-for-profit organization that provides communications and information for the Fellowship of Narcotics Anonymous (NA). NAWS achieves its purpose by maintaining correspondence with NA groups and service committees, by printing and distributing World Services Conference (WSC)-approved literature, and by maintaining the archives and files of NA.

In 1993, NA established the Fellowship Intellectual Property Trust (the Trust). The Trust was established for the purpose of holding and administering all recovery material and other intellectual properties of NA. The Trust is included in the consolidated financial statements of NAWS as a result of common control.

NAWS is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and under the California Revenue and Taxation Code. The Trust is also exempt under the applicable Internal Revenue Code and comparable California Revenue and Taxation Code. In addition, the Internal Revenue Service has determined that NAWS and the Trust are not private foundations within the meaning of Section 509(a) of the Internal Revenue Code. Therefore, no provision for federal and state income taxes was made for either NAWS or the Trust.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Consolidation Policy and Basis of Accounting

The accompanying consolidated financial statements include the accounts of NAWS and the Trust. Significant intercompany balances and transactions are eliminated in consolidation. The consolidated financial statements are prepared on the accrual basis of accounting.

B. Financial Statement Presentation

Under U.S. generally accepted accounting principles (GAAP) not-for-profit organizations are required to report net assets in two classes: net assets with donor restrictions and net assets without donor restrictions. As of June 30, 2024, NAWS had no net assets with donor restrictions.

C. Cash and Cash Equivalents

NAWS considers short-term investments with initial maturities of 90 days or less held in bank and brokerage accounts to be cash equivalents.

D. Investments

NAWS investments are reported at fair value. Investments include certificates of deposit. See Note 5.

E. Inventory

Publications and other items held for resale are included in inventory and are carried at the lower of cost or net realizable value. Cost for each item is determined using the weighted average method.

F. Property and Equipment

Leasehold improvements and furniture and equipment are recorded at cost. Major additions are capitalized while replacements, maintenance, and repairs that do not improve or extend the useful life of the asset are expensed. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the related assets, which are as follows:

Leasehold improvements	5 years
Furniture and equipment	5 - 10 years

Depreciation and amortization expense related to property and equipment for the year ended June 30, 2024 amounted to \$75,498.

G. Trademarks and Copyrights

The cost of acquiring and defending copyrights and trademarks is capitalized and amortized over the approximate economic life of the copyright or trademark, which is estimated to be 10 years. The cost of computer software is also capitalized and amortized over a period of seven years. Amortization expense related to trademarks and copyrights for the year ended June 30, 2024, amounted to \$177,865.

H. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are reported net of an allowance for doubtful accounts. The allowance is based on management's estimate of the amount of receivables that will actually be collected. Management estimates uncollectible accounts based on the age of the receivable and other factors.

I. Translation of Foreign Financial Statements

Financial operations in Canada, Europe, and the Middle East are translated throughout the year to United States dollars. Gains or losses resulting from translating foreign currency financial statements are recorded in the consolidated statements of functional expenses as currency conversion.

J. Estimates

The preparation of consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the consolidated financial statements. Actual results could differ from those estimates.

K. Sales of Publications and Program Materials

NAWS generates revenue from sales of publications and program materials. This revenue is recognized at the point in time when goods are shipped to customers.

L. Fellowship Contributions

Unconditional contributions and pledges are recorded when received. Pledges outstanding are subject to an allowance for uncollectible accounts and are discounted to present value when long term in nature. There were no outstanding pledges receivable as of June 30, 2024.

M. Functional Allocation of Expenses

The costs of providing NAWS’ programs and other activities are reported by both their natural and functional classifications in the statement of functional expenses. Expenditures that can be identified with a specific program or supporting service are allocated directly according to their purpose. Costs that are common to more than one function are allocated among the applicable programs and supporting services based on estimates of employee time, using percentages that represent hours spent or wages, or upon estimates of other resources spent.

N. Tax Status

GAAP requires management to evaluate tax positions taken by NAWS and recognize a tax liability if NAWS has taken a tax position that more likely than not would not be sustained upon examination by a tax authority. NAWS is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

O. Adoption of New Accounting Policies

In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326)*. This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (CECL) methodology. CECL requires an estimate of expected credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts. The financial assets held by NAWS that are subject to the guidance in FASB ASC 326 are other receivables.

NAWS adopted the standard effective July 1, 2023. The adoption of this standard did not have a material impact on NAWS’ consolidated financial statements.

NOTE 3 - RETIREMENT PLAN

NAWS maintains a qualified defined contribution retirement plan, which covers all employees. Under the terms of the plan, employees may elect to contribute pre-tax earnings up to the maximum allowable amount under the Internal Revenue Code. NAWS matches deferrals of up to 8% of compensation based on the employee’s number of years of service. NAWS’ contributions totaled \$114,205 for the year ended June 30, 2024.

NOTE 4 - COMMITMENTS AND CONTINGENCIES

On July 1, 2022, NAWS adopted ASU 2016-02 Leases, requiring a lessee to record a right-of-use asset and a corresponding lease liability at the inception of the lease, initially measured at the present value of total lease payments. NAWS classified its five long-term leases as operating leases and determined that the fair value of its operating leases at the inception of the leases totaled \$2,152,472 using discount rates between 2.84% and 3.96%. The operating leases had a weighted average term of 39 months on the date of adoption. As of June 30, 2024, the lease liability was \$846,793, of which \$678,724 was current and \$168,069 was non-current. ASU 2016-02 requires recognition in the statement of activities of a single lease cost, calculated so that the cost of the leases are allocated over the lease term, generally on a straight-line basis. Rent expense for the year ended June 30, 2024 was \$659,005. During the year ended June 30, 2024, NAWS reflected amortization of right-of-use asset of \$685,816 related to the leases, resulting in a right-of-use asset, net balance of \$830,646 as of June 30, 2024.

The following is a schedule of future minimum rental payments required under leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 2024:

Year Ending June 30,	
2025	\$ 678,724
2026	162,719
2027	16,357
2028	8,179
Total minimum payments required	865,979
Less: discount to present value	(19,186)
Operating lease obligation	\$ 846,793

Total lease payments made during the year ended June 30, 2024 were \$721,129.

NOTE 5 - INVESTMENTS

GAAP establishes a fair value hierarchy that prioritizes valuation inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market:

- Level 1 – Inputs are quoted prices in an active market.
- Level 2 – Inputs are quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.
- Level 3 – Inputs are generally unobservable and typically reflect management’s estimates of assumptions that market participants would use in pricing the asset or liability.

The following tables summarize investments based on the inputs used to value them:

	June 30, 2024			
	Level 1	Level 2	Level 3	Total
Certificates of deposit	\$ -	\$ 3,485,574	\$ -	\$ 3,485,574

The following tables reconcile the beginning and ending fair value of Level 2 investments for the year ended June 30, 2024:

Balance, July 1	\$ 2,265,044
Purchases/accrued interest	1,264,186
Sales/maturities	(43,656)
Balance, June 30	\$ 3,485,574

NOTE 6 - CONCENTRATIONS OF CREDIT RISK

NAWS places its cash and cash equivalents with high quality financial institutions. Cash in U.S. banks is covered by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. Cash in Canadian accounts is insured up to \$100,000 (CAD) per bank. At June 30, 2024, deposits in U.S. institutions exceeded insurance limits by \$5,921,819 and deposits in Canadian banks exceeded insurance limits by \$1,173,713 (CAD). Cash in European accounts is not covered and totaled approximately \$169,502 (USD) as of June 30, 2024.

NOTE 7 - EMPLOYMENT CONTRACT

NAWS has an employment agreement with its Executive Director expiring on December 31, 2024. The agreement provides for compensation and benefits. Should the agreement be terminated by NAWS, certain amounts would be payable to the Executive Director as defined in the agreement. \$146,500 has been accrued as of June 30, 2024.

NOTE 8 - AVAILABILITY OF FINANCIAL ASSETS

As of June 30, 2024, NAWS had \$9,153,961 of financial assets consisting of cash, cash equivalents, and liquid investments available to meet cash needs for general expenditures. None of these financial assets is subject to donor or contractual restrictions that make them unavailable for expenditure within one year of the balance sheet date. NAWS’ goal is to maintain cash and liquid investments on hand to meet at least one year’s worth of anticipated operating expenses and a policy to structure its financial assets to be available as its general expenditures and liabilities come due.

NOTE 9 - SBA LOAN

On July 7, 2020, NAWS entered into an agreement with The Small Business Administration (SBA) for a loan in the amount of \$150,000. The loan bears interest at a rate of 2.75% per annum and matures July 7, 2050, with monthly payments commencing January 1, 2023. On December 4, 2023, NAWS paid off its remaining balance due to the SBA.

NOTE 10 - FOREIGN CURRENCY EXCHANGE RISK

While individual account transactions and balances are converted to the U.S. dollar as the functional currency throughout the year and at year-end, economic and market volatility factor heavily in what would be the realizable value of the reported assets. Actual results may differ significantly from these values.

Assets reported in the statement of financial position as of June 30, 2024 include cash totaling \$376,217 and publication inventory of \$5,844,611 at Payam Omega. Due to current relations between Iran and the United States, it is unlikely that NAWS could transfer such assets out of Iran; accordingly their use is limited to Iranian operations.

NOTE 11 - SUBSEQUENT EVENTS

NAWS renewed its employment agreement with its Executive Director. Its new expiration date is December 31, 2025.

Management has evaluated subsequent events through May 9, 2025, the date these consolidated financial statements were available to be issued. Except as discussed above and in Note 10, there were no material subsequent events that require recognition or additional disclosure in these consolidated financial statements.