

STAND STRONG USA, INC., D/B/A BE STRONG

INDEPENDENT ACCOUNTANT'S
REVIEW REPORT AND
FINANCIAL STATEMENTS

DECEMBER 31, 2025



STEVE RICE, CPA

STAND STRONG USA, INC., D/B/A BE STRONG

December 31, 2025

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Stand Strong USA, Inc., d/b/a Be Strong

We have reviewed the accompanying financial statements of **Stand Strong USA, Inc., d/b/a Be Strong**, which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of **Stand Strong USA, Inc., d/b/a Be Strong** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.



Steve Rice, CPA, Inc.
Fort Lauderdale, Florida
May 15, 2026

STAND STRONG USA, INC., D/B/A BE STRONG
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

Cash	\$ 11,435
Payroll Clearing	<u>5,198</u>
Total current assets	<u>16,633</u>
Property and equipment, net	807
Website, net	<u>6,222</u>
Total long term assets	<u>7,029</u>
Total assets	<u><u>\$ 23,662</u></u>

LIABILITIES

Accounts Payable	\$ 650
Deferred Contributions	-
Accrued Payroll	6,500
Accrued Liabilities	<u>345</u>
Total current liabilities	<u>7,495</u>
Total liabilities	<u>\$ 7,495</u>

NET ASSETS

Without Donor Restrictions	
Undesignated	16,167
With Donor Restrictions	<u>-</u>
Total net assets	<u>16,167</u>
Total liabilities and net assets	<u><u>\$ 23,662</u></u>

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

STAND STRONG USA, INC., D/B/A BE STRONG
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

NET ASSETS WITHOUT DONOR RESTRICTIONS

SUPPORT AND REVENUE

Contributions	\$ 372,454
In-kind contributions	466,729
Investment Revenue	1,449
Other Revenue	3,412
Loss on sale of securities	-

Total support and revenue	844,044
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Net assets released from donor restrictions	-
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EXPENSES:

Program services	637,800
Management and general	135,579
Fundraising expenses	126,239

Total expenses	899,618
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Change in net assets without donor restrictions	(55,574)
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NET ASSETS WITH DONOR RESTRICTIONS

Contributions	-
Net assets released from donor restrictions	-

Change in net assets with donor restrictions	-
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TOTAL INCREASE IN NET ASSETS FROM ACTIVITIES	(55,574)
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NET ASSETS, beginning of year	71,741
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NET ASSETS, end of year	\$ 16,167
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SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

STAND STRONG USA, INC., D/B/A BE STRONG
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Program</u>	<u>Management and General</u>	<u>Fund- Raising</u>	<u>Total Expenses</u>
Accounting	\$ -	\$ 9,559	\$ -	\$ 9,559
Advertising	-	-	169	169
Amortization	-	5,050	-	5,050
Depreciation	-	509	-	509
Digital (Internet Host Storage)	-	8,952	-	8,952
Employee retirement	-	6,250	-	6,250
Insurances	-	7,579	-	7,579
Legal and Professional fees	-	13,709	-	13,709
Merchant fees	-	2,157	-	2,157
Miscellaneous	-	-	9,949	9,949
Payroll	75,076	73,061	103,797	251,934
Payroll Taxes	6,246	6,048	7,535	19,829
Professional/Product In-Kind	466,729	-	-	466,729
Program Development	89,749	-	-	89,749
Supplies	-	2,705	-	2,705
Travel	-	-	4,789	4,789
	<u>637,800</u>	<u>135,579</u>	<u>126,239</u>	<u>899,618</u>
Total functional expenses	<u>637,800</u>	<u>135,579</u>	<u>126,239</u>	<u>899,618</u>

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

STAND STRONG USA, INC., D/B/A BE STRONG
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ (55,574)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities	
Depreciation	509
Amortization	5,050
Changes in operating assets and liabilities:	
Increase in payroll advances	(5,198)
Decrease in accrued expenses	<u>(46,463)</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES (101,676)

CASH FLOWS FROM INVESTING ACTIVITIES

Change in long term assets	<u>(6,480)</u>
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NET CASH PROVIDED BY INVESTING ACTIVITES (6,480)

CASH FLOWS FROM FINANCING ACTIVITIES

NET CASH PROVIDED BY FINANCING ACTIVITIES -

INCREASE IN CASH (108,156)

CASH, beginning of year 119,591

CASH, end of year \$ 11,435

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S REPORT.

STAND STRONG USA, INC., D/B/A BE STRONG
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Stand Strong USA, Inc., d/b/a Be Strong (the “Organization”), is a Florida Not-for-profit organization formed in 2015 to save and improve the lives of students by focusing on developing resilience. The Organization focuses on a student led approach to equip and serve youth via “student leaders on campus” initiatives, emotional skill building, events, and digital tools.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Basis of Presentation

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash

Cash consist of non-interest bearing demand deposit accounts. The concentration of credit risk associated with cash is considered low due to the credit quality of the financial institutions and the immediate availability of these financial instruments.

STAND STRONG USA, INC., D/B/A BE STRONG
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment

Acquisitions of property and equipment in excess of \$750 and expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of the assets are capitalized. Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Land is reported at cost. When assets are sold or retired, the cost and related accumulated depreciation are removed from the accounts and any gain or loss is recognized currently. Other repairs and maintenance are charged to expense as incurred.

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

Revenue Recognition

The Organization receives revenue and support primarily from grants, contributions, and program sponsorships. Grants and contributions are recorded when received. Grants and contributions received with donor stipulations that limit their use are reported as temporarily restricted. When the donor stipulation is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. Donor restricted grants and contributions whose restrictions are met in the same reporting period are reported as unrestricted in that period.

Donated Assets and Services

Assets donated are reflected in the financial statements at their estimated fair value. The donations are included as In-kind Contributions in the accompanying statement of activities. Contributed services are recognized as contributions at their estimated fair value, if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Services provided by volunteers throughout the year are not recognized as contributions in the financial statements since these services are not susceptible to objective measurement or valuation.

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

STAND STRONG USA, INC., D/B/A BE STRONG
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising

Advertising costs are expensed as incurred and were \$169 for the year ended December 31, 2025 and are reported in the statement of functional expenses.

Income Taxes

The Organization is a not-for-profit organization and a public charity, as described in Section 501(c)(3) and 509(a) of the Internal Revenue Code, and exempt from Federal Income taxes and from state income tax pursuant to Florida law, except that unrelated business income is taxable. The Organization had no unrelated business income tax during the year ended December 31, 2025.

GAAP requires management to evaluate tax positions taken and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. Management has analyzed the tax positions taken and has concluded that as of December 31, 2025, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. If the Organization were to incur an income tax liability in the future, interest and penalties would be reported as income taxes. There are currently no audits for any tax periods in progress. Management believes the Organization is no longer subject to income tax examinations for the years prior to 2023.

Financial Statement Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts of assets and liabilities as of the date of the statements and the financial condition and activities. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

STAND STRONG USA, INC., D/B/A BE STRONG
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE B – LIQUIDITY AND AVAILABILITY

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

Cash	\$ 11,435
Less: Current liabilities	<u>(7,495)</u>
Total	<u>\$ 3,940</u>

As part of the Organization's liquidity management plan, the Organization is authorized to invest cash in excess of daily requirements in short-term investments, CDs, and money market funds. The Board is able to designate a portion of any operating surplus to an operating reserve account.

NOTE C – PROPERTY AND EQUIPMENT

Following is a summary of property and equipment as of December 31, 2025:

Furniture and Equipment	<u>\$ 15,301</u>
Less accumulated depreciation	<u>(14,494)</u>
NET PROPERTY AND EQUIPMENT	<u>\$ 807</u>

Depreciation expense for the year ended December 31, 2025 was \$509.

During the years 2023 to 2025, the Organization invested in software upgrades in the amount of \$15,230 that are being amortized straight-line over the expected useful life. Amortization expense for the year ended December 31, 2025 was \$5,050.

NOTE D – DONATED SERVICES

During the year ended December 31, 2025, the Organization received donated services from a variety of unpaid volunteers assisting the Organization in the programs and fundraisers. No amounts have been recognized in the accompanying statement of activities for these services because the criteria for recognition of such volunteer effort under U.S. generally accepted accounting principles have not been satisfied.

STAND STRONG USA, INC., D/B/A BE STRONG
NOTES TO FINANCIAL STATEMENTS
December 31, 2025

NOTE E – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes:

Various activities	\$ -0-
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Net assets with donor restrictions released during the year ended December 31, 2025 was \$0.

NOTE F – SUBSEQUENT EVENTS

Management evaluated activity of the Organization subsequent to December 31, 2025 through May 15, 2026, the date in which the financial statements were available to be issued, for events that require recognition in the financial statements or disclosure in the notes thereto.

