Reviewed financial statements — **sample for the year ended 31 December 2025**

Copper Ridge Animal Rescue · EIN 00-0000006

What this document is

A sample in the shape of reviewed financial statements. A rescue this size is not required to have an audit and has a review instead; this sample says so rather than pretending otherwise. No accounting firm is named, because printing a firm's name on a fabricated report would put words in a real business's mouth. The organization and every figure are invented.

INDEPENDENT ACCOUNTANT'S REVIEW REPORT (SAMPLE WORDING)

We have reviewed the accompanying statements of financial position of Copper Ridge Animal Rescue as of 31 December 2025 and 2024, and the related statements of activities for the years then ended. A review is substantially less in scope than an audit. Based on our review, we are not aware of any material modifications that should be made to these statements for them to be in accordance with accounting principles generally accepted in the United States.

STATEMENT OF FINANCIAL POSITION · 31 DECEMBER 2025

	2025	2024
Cash and reserves	$148,300	$126,900
Grants and county contract receivable	$21,400	$19,800
Prepaid insurance and rent	$9,100	$8,600
Vehicle, kennels and equipment, net of depreciation	$24,600	$21,900
Total assets	**$203,400**	**$177,200**
Accounts payable, mostly veterinary	$23,400	$20,200
Deferred grant revenue	$6,000	$6,000
Net assets without donor restrictions	$149,000	$131,000
Net assets with donor restrictions (the surgery fund)	$25,000	$20,000
Total net assets	**$174,000**	**$151,000**

Statement of activities · **sample for the year ended 31 December 2025**

Copper Ridge Animal Rescue

	2025	2024
Individual gifts	$256,000	$239,000
Adoption fees	$118,000	$110,000
Foundation grants	$96,000	$90,000
Events	$64,000	$60,000
County transfer contract	$38,000	$36,000
Other	$12,000	$12,000
Total revenue	**$584,000**	**$547,000**
Veterinary care	$214,000	$203,000
Staff	$187,000	$178,000
The adoption center	$62,000	$59,000
Food and supplies	$41,000	$39,000
Administration	$37,000	$35,000
Fundraising	$20,000	$18,000
Total expenses	**$561,000**	**$532,000**
Change in net assets	**$23,000**	**$15,000**

NOTE 2 · ADOPTION FEES

Fees are recorded on the day an adoption contract is signed. Fees waived during Home for the Holidays are not recorded as revenue or as expense; the weekend's adoptions are simply fee-free.

NOTE 4 · THE COUNTY CONTRACT

The county pays a flat fee per animal transferred, recorded when the animal arrives; ownership passes to the rescue on the day of transfer. The unearned balance at year end is deferred.

NOTE 6 · VETERINARY CARE AND THE SURGERY FUND

Veterinary services are billed monthly by the clinics the rescue uses; the payable at year end is almost entirely veterinary. Gifts restricted to surgeries are released as the surgeries happen.

NOTE 7 · PERSONAL INFORMATION

No adopter's or foster family's information appears in these statements or their workpapers; counts used in the review are aggregates from the shelter software.