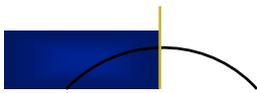


**Never Alone, Inc.
Reviewed Financial Statements
December 31, 2017
(Un-audited)**

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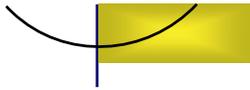
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors:
Never Alone, Inc.
Marietta, Georgia

We have reviewed the accompanying financial statements of Never Alone, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017, 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 the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 American Institute of Certified Public Accountants. 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 report.

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.

Bambo Sonaike CPA, LLC

May 15, 2018

Never Alone, Inc.
Statement of Financial Position
As of December 31, 2017

Assets	
Cash and cash equivalents	\$ 19,289
Property, Plant and Equipment	14,909
Total assets	<u>34,198</u>
Net asset	
Unrestricted	34,198
Temporarily restricted	-
Permanently restricted	-
Total net deficit	<u>34,198</u>
Total liabilities & net asset	<u>\$ 34,198</u>

The accompanying notes are an integral part to these financial statements.

Never Alone, Inc.
Statement of Activities
For the year ended December 31, 2017

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenue				
Contributions	\$ 225,756	\$ -	\$ -	\$ 225,756
Total revenues	<u>225,756</u>	<u>-</u>	<u>-</u>	<u>225,756</u>
Expenses				
Program services	134,231	-	-	134,231
Management & general	90,578	-	-	90,578
Fundraising	-	-	-	-
Total expenses	<u>224,809</u>	<u>-</u>	<u>-</u>	<u>224,809</u>
Change in unrestricted net assets	<u>947</u>	<u>-</u>	<u>-</u>	<u>947</u>
Net assets, beginning of the year	<u>33,251</u>	<u>-</u>	<u>-</u>	<u>33,251</u>
Net assets, end of the year	<u><u>\$ 34,198</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,198</u></u>

The accompanying notes are an integral part to these financial statements.

Never Alone, Inc.
Statement of Functional Expenses
For the year ended December 31, 2017

	Program services	Management & general	Fundraising	Total
Salaries and Wages	\$ -	\$ 51,280	\$ -	\$ 51,280
Payroll taxes	-	4,182	-	4,182
Benefits	-	500	-	500
Insurance	-	1,223	-	1,223
Professional fees	20,977	-	-	20,977
Telecommunication	-	3,809	-	3,809
Supplies	51,073	-	-	51,073
Occupancy	5,833	2,400	-	8,233
Utilities	8,201	3,860	-	12,061
Bank fees	5,253	-	-	5,253
Office expenses	2,167	8,666	-	10,833
Advertising	1,616	6,465	-	8,081
Transportation	5,886	1,472	-	7,358
Meals and entertainment	3,007	-	-	3,007
Repairs and maintenance	-	5,800	-	5,800
Other expenses	26,169	-	-	26,169
Depreciation	4,049	921	-	4,970
Total expenses	<u>\$ 134,231</u>	<u>\$ 90,578</u>	<u>\$ -</u>	<u>\$ 224,809</u>

The accompanying notes are an integral part to these financial statements.

Never Alone, Inc.
Statement of Cash Flows
For the year ended December 31, 2017

Cash flow from operating activities:

Change in net assets	\$	947
Reconciliation of changes in net assets to net cash provided by operating activities:		
Depreciation		4,970
Net cash provided by operating activities		<u>5,917</u>
Net increase in cash		<u>5,917</u>
Beginning balance of cash		<u>13,372</u>
Ending balance of cash	\$	<u>19,289</u>

Supplemental Disclosure of Cash Flow Information:

Cash paid during the year for interest	\$	-
Cash paid during the year for income taxes	\$	-

The accompanying notes are an integral part to these financial statements.

Never Alone, Inc.
Notes to the Financial Statements
December 31, 2017

1. Organization and summary of significant accounting policies

Never Alone, Inc. (the Organization) was established on September 27, 2006 for the primary purposes of providing food and clothing to the community.

Significant accounting policies

Basis of accounting and financial statements presentation

The financial statements are reported using the accrual basis of accounting. All of the Organization's assets, liabilities, net assets, revenue and expenses have been reflected in accordance with the accrual method.

The financial statements presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Unrestricted net assets

These are assets that are not subject to donor imposed or grantor-imposed restrictions.

Temporarily restricted assets

These are assets that are subject to donor imposed stipulations that may or will be met, either by actions of the Organization and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets

These are assets subject to donor imposed stipulations permanently by the Organization. Generally, the donors of these assets permit an organization to use all or part of the income earned on any related investments for general or specific purposes.

Cash and cash equivalent

Cash consists of cash on hand at the Organization and checking accounts held at financial institutions. Cash equivalents are considered to be short term investments with original maturities of three months or less from date of acquisition in authorized financial institutions. There were no cash equivalents at December 31, 2017.

Accounts receivable

Accounts receivable are stated as unpaid balances to the Company for performed services or products provided. The receivables are charged to bad debt expense when they are determined to be uncollectable based upon a periodic review of the accounts by management. The Company uses the allowance method to recognize bad debts.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed by the straight-line method over the estimated useful lives of three years. Maintenance and repairs that do not improve or extend the useful lives of the related assets are charged to operations as incurred.

Never Alone, Inc.
Notes to the Financial Statements
December 31, 2017

<u>Description</u>	<u>Useful life</u>
Furniture, fixtures, and equipment	5

Revenue recognition

Contributions

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period received or promised. Conditional contributions are recorded when the conditions have been substantially met. Contributions are considered to be unrestricted unless specifically restricted by the donor.

The Organization reports contributions in the temporarily or permanently restricted net asset class if they are received with donor stipulations as to their use. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are released and reclassified to unrestricted net assets in the consolidated statement of activities. Donor-restricted contributions are initially reported in the temporarily restricted net asset class, even if it is anticipated such restrictions will be met in the current reporting period.

Program services

Program service revenue, which arises principally from sales or services provided to the Organization's customers, is generally recognized upon delivery of the product or services to the customer.

Grants and awards

Revenues from federal and state agencies are generally reported as unrestricted revenue as qualifying expenses are incurred under the agreement.

Use of estimates

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Functional allocation of expenses

The costs of providing the programs and activities of the Organization have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among program services and support services.

Income tax

The Organization is a not-for-profit entity under section 501(c)(3) of the Internal Revenue Code and is not subject to federal or state income taxes.

Never Alone, Inc.
Notes to the Financial Statements
December 31, 2017

2. Property and Equipment

As of December 31, 2017, property and equipment consisted of the following:

Description	Beginning Balance	Additions	Disposals	Ending Balance
Furniture, Fixtures, and Equipment (FFE)	\$ 24,849	\$ -	\$ -	\$ 24,849
Total Furniture, Fixtures, and Equipment	24,849	-	-	24,849
FFE - Accumulated Depreciation	(4,970)	(4,970)	-	(9,940)
Total Accumulated Depreciation	(4,970)	(4,970)	-	(9,940)
Net property and equipment	<u>\$ 19,879</u>	<u>\$ (4,970)</u>	<u>\$ -</u>	<u>\$ 14,909</u>

For the year ended December 31, 2017, depreciation expense in the amount of \$4,970 was recorded in the statement of operations.

3. Commitments

Leases

In 2017, the Organization entered into a 10 year lease agreement with Chuck Howe – BridgePointe Bridges, LLC commencing on July 1, 2017. The monthly base rent per the lease agreement is \$200. The total lease expense recorded in the statement of activities for the period ending December 31, 2017 was \$1,200.

As of December 31, 2017 the future minimum lease payments are as follows:

For the year ended December 31,	Total
2018	\$ 2,400
2019	2,400
2020	2,400
2021	2,400
2022	2,400
Thereafter	10,800
Total	<u>\$ 22,800</u>

4. Subsequent events

The Organization evaluated subsequent events through the date the financial statements were available to be issued. The Organization is not aware of any subsequent events which would require recognition or disclosure in the accompanying financial statements.

–End of report–