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Reviewed financial statements — **sample for the year ended 31 August 2026**

Tenmile Youth Soccer Club · EIN 00-0000004

What this document is

A sample in the shape of reviewed financial statements. A club 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 Tenmile Youth Soccer Club as of 31 August 2026 and 2025, 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 AUGUST 2026

	2026	2025
Cash and reserves	$98,300	$84,900
Registration fees receivable (payment plans)	$11,200	$10,400
Goals, nets and equipment, net of depreciation	$21,600	$19,800
Total assets	**$131,100**	**$115,100**
Accounts payable (referees, the field lease)	$13,700	$12,700
Fees received for the spring season (deferred)	$6,000	$6,000
Net assets without donor restrictions	$99,400	$85,400
Net assets with donor restrictions (the aid fund)	$12,000	$11,000
Total net assets	**$111,400**	**$96,400**

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Statement of activities · **sample for the year ended 31 August 2026**

Tenmile Youth Soccer Club

	2026	2025
Registration fees, net of financial aid	$337,000	$321,000
Sponsors	$71,000	$66,000
Concession stand, net	$31,000	$29,000
Individual gifts	$24,000	$21,000
Other	$10,000	$9,000
Total revenue	**$473,000**	**$446,000**
Fields, referees, uniforms and equipment	$329,000	$313,000
Registration platform and insurance	$47,000	$44,000
Coach education and screening	$22,000	$20,000
Administration	$60,000	$58,000
Total expenses	**$458,000**	**$435,000**
Change in net assets	**$15,000**	**$11,000**

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NOTE 2 · REGISTRATION FEES

Fees are recorded when the season they pay for begins; fees received for the following spring are deferred at year end. Financial aid ($38,000 in 2026) is shown as a reduction of fee revenue, not as an expense.

NOTE 4 · CONTRIBUTED SERVICES

Volunteer coaches gave about 9,600 hours in the year. Volunteer time is not recorded as revenue because it does not meet the recognition test; it is reported here so the reader can see it.

NOTE 6 · THE AID FUND

Gifts restricted to financial aid are held separately and released as aid is given. The balance was $12,000 at year end.

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