

**STOP SOLDIER SUICIDE, INC.**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2013**

**STOP SOLDIER SUICIDE, INC.  
FOR THE YEAR ENDED DECEMBER 31, 2013**

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**CITRIN COOPERMAN**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Stop Soldier Suicide, Inc.

We have audited the accompanying financial statements of Stop Soldier Suicide, Inc., which comprise the statement of financial position as of December 31, 2013, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statement 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 financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Stop Soldier Suicide, Inc. as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

*Citrin Cooperman & Company LLP*  
CERTIFIED PUBLIC ACCOUNTANTS

New York, New York  
November 12, 2014

**STOP SOLDIER SUICIDE, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2013**

<u>ASSETS</u>	
Cash	\$ <u>117,648</u>
<b>TOTAL ASSETS</b>	<b>\$ <u><u>117,648</u></u></b>
 <u>LIABILITIES AND NET ASSETS</u>	
Liabilities:	
Accrued expenses	\$ 1,355
Net assets:	
Unrestricted	<u>116,293</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u><u>117,648</u></u></b>

See accompanying notes to financial statements.

**STOP SOLDIER SUICIDE, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

Revenue:		
Contributions		\$ 55,079
Revenue from annual event:		
Annual benefit income	\$159,007	
Less: direct costs	<u>95,525</u>	
Net revenue from annual benefit		<u>63,482</u>
Total revenue		<u>118,561</u>
Expenses:		
Management and general		12,256
Fundraising		<u>17,535</u>
Total expenses		<u>29,791</u>
Changes in net assets		88,770
Net assets - beginning		<u>27,523</u>
<b>NET ASSETS - ENDING</b>		<b><u>\$ 116,293</u></b>

See accompanying notes to financial statements.

**STOP SOLDIER SUICIDE, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

Cash flows from operating activities:	
Changes in net assets	\$ 88,770
Adjustments to reconcile changes in net assets to cash provided by operating activities:	
Changes in assets and liabilities:	
Accrued expenses	<u>1,355</u>
Cash provided by operating activities	<u>90,125</u>
Net increase in cash	90,125
Cash - beginning	<u>27,523</u>
<b>CASH - ENDING</b>	<b><u><u>\$ 117,648</u></u></b>

See accompanying notes to financial statements.

**STOP SOLDIER SUICIDE, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2013**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization and nature of activities

Stop Soldier Suicide, Inc. (the "Organization"), a not-for-profit organization, was incorporated in New York State on October 19, 2010. The Organization promotes awareness for active and veteran service members who are considering suicide and provides an opportunity for them to openly and without shame ask for and receive help and support. The Organization has the appropriate resources available, through a network of mental health professionals and local chapter support and partner organizations, to refer service members to the proper care and assistance that they need.

Basis of accounting

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash

The Organization maintains cash in a bank deposit account which, at times, may exceed federally insured limits.

Revenue recognition

Contributions are recognized as revenue when the Organization has a legally enforceable right to such funds and the funds are available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support, which increases those net asset classes. When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are released from restriction and transferred to unrestricted net assets and reported in the statements of activities and changes in net assets as "Net assets released from restrictions." Contributions received for endowments to be held in perpetuity are reported as permanently restricted support. Contributions of assets other than cash are recorded at their estimated fair value. At December 31, 2013, the Organization had no temporarily or permanently restricted net assets.



STOP SOLDIER SUICIDE, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In-kind donations

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills and are performed by people whose services would otherwise be purchased by the Organization.

A number of unpaid volunteers have made or have agreed to make significant contributions of their time. The value of such contributions is not reflected in these financial statements since these services do not require specialized skills.

Advertising

Advertising costs are expensed as incurred. Advertising costs amounted to \$17,535 for the year ended December 31, 2013.

Tax status

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is also exempt from state taxes.

The Organization recognizes and measures its unrecognized tax benefits in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*. Under that guidance, the Organization assesses the likelihood, based on their technical merit, that tax positions will be sustained upon examination based on the facts, circumstances and information available at the end of each period. The measurement of unrecognized tax benefits is adjusted when new information is available, or when an event occurs that requires a change.

Management has evaluated the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require disclosure in or adjustment to the financial statements.

Subsequent events

In accordance with FASB ASC 855, *Subsequent Events*, the Organization has evaluated subsequent events through November 12, 2014, the date on which these financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.