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

Aging Well Navigator · EIN 00-0000009

What this document is

A sample in the shape of reviewed financial statements. An organization 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 Aging Well Navigator 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	$104,900	$91,200
Levy and contract receivable	$38,600	$36,100
Furniture, the phone system and equipment, net of depreciation	$9,400	$10,700
Total assets	**$152,900**	**$138,000**
Accounts payable and accrued payroll	$17,500	$16,600
Deferred grant revenue	$25,000	$25,000
Net assets without donor restrictions	$98,400	$86,400
Net assets with donor restrictions (the printed directory fund)	$12,000	$10,000
Total net assets	**$110,400**	**$96,400**

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

Aging Well Navigator

	2025	2024
County senior-services levy grants	$190,000	$182,000
Area Agency on Aging contract	$118,000	$112,000
Individual gifts	$62,000	$58,000
Foundation grant	$30,000	$30,000
Other	$10,000	$10,000
Total revenue	**$410,000**	**$392,000**
Staff	$268,000	$258,000
The navigator line and the directory	$54,000	$52,000
The office	$38,000	$36,000
Administration	$24,000	$23,000
Fundraising	$12,000	$12,000
Total expenses	**$396,000**	**$381,000**
Change in net assets	**$14,000**	**$11,000**

NOTE 2 · THE LEVY GRANTS AND THE CONTRACT

The two county senior-services levy grants and the Area Agency on Aging contract are recognised as the work is done; the unearned balance at year end is deferred. Neither funder is named in this sample.

NOTE 4 · THE PRINTED DIRECTORY FUND

Gifts restricted to printing the directory are released as print runs are paid for.

NOTE 6 · PERSONAL INFORMATION

No information about any caller appears in these statements or their workpapers; the call count used in the review is an aggregate from the phone system.