

**STRONGER THAN MY FATHER, INC.**  
**(a not for profit organization)**

**INDEPENDENT AUDITOR'S REPORT  
AND FINANCIAL STATEMENTS  
DECEMBER 31, 2014 and 2015**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Stronger Than My Father, Inc.

I have audited the accompanying financial statements of Stronger Than My Father, Inc. (a nonprofit organization), which comprise the statement of financial position—cash basis as of December 31 2015 and 2014, and the related statement of activities—cash basis for the years 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 these financial statements in accordance with the cash basis of accounting as described in Note 2; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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 statements, 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 statements 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Stronger Than My Father, Inc. as of December 31, 2015 and 2014, and its support, revenue, and expenses for the year then ended in accordance with the cash basis of accounting as described in Note 2.

**Basis of Accounting**

I draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinion is not modified with respect to that matter.

*Mark D. Damm, CPA P.C.*

Nashville, Tennessee

June 10, 2016

**STRONGER THAN MY FATHER, INC.**  
**STATEMENT OF FINANCIAL POSITION- CASH BASIS**  
**December 31, 2015**

<b>Assets</b>	<u>2014</u>	<u>2015</u>
Cash and cash equivalents	\$ 28	\$ 36
<b>Total assets</b>	<u>\$ 28</u>	<u>\$ 36</u>
<b>Liabilities and net assets</b>		
<b>Total liabilities</b>	<u>-</u>	<u>-</u>
Net Assets:		
Unrestricted	<u>28</u>	<u>36</u>
Total Net Assets	<u>28</u>	<u>36</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 28</u>	<u>\$ 36</u>

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

**STRONGER THAN MY FATHER, INC.**  
**STATEMENT OF ACTIVITIES- CASH BASIS**  
**For the Year Ended December 31, 2015**

<u>Unrestricted</u>	<u>2014</u>	<u>2015</u>
<b>Revenues and other support:</b>		
Contributions	\$ 6,469	\$ 8,504
<b>Total Revenues and other support</b>	<u>6,469</u>	<u>8,504</u>
<b>Expenses</b>		
Automobile	-	217
Bank charges	118	36
Camp Fees	3,625	4,230
Conference and meetings	-	100
Contract services	932	1,055
License and permit	-	457
Miscellaneous	101	107
Office expenses	14	241
Print and copy	759	577
Supplies	641	316
Website fees	455	1,160
<b>Total Expenses</b>	<u>6,645</u>	<u>8,496</u>
<b>Change in Net Assets</b>	(176)	8
<b>Net Assets at beginning of year</b>	<u>203</u>	<u>28</u>
<b>Net Assets at end of year</b>	<u><u>\$ 28</u></u>	<u><u>\$ 36</u></u>

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

STRONGER THAN MY FATHER, INC.  
Notes to Financial Statements  
For the Year Ended December 31, 2015

**NOTE 1 - DESCRIPTION OF ORGANIZATION**

Stronger Than My Father, Inc. (STMF) mission is to educate, inspire and transform today's youth and families to fulfill their God-given purpose.

Our vision is to launch Stronger than My Father "Hope Leadership Academy" after-school program. The primary goal of the STMF Hope Leadership Academy(HLA) is to prepare students to succeed in life by providing academic assistance, character development and spiritual enrichment through the students' formative years.

Our programs are as follows:

- Hope Leadership Academy
- Stronger Sons
- Sister Girlz
- Moms With Purpose
- ACT Preparation Workshop

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The organization utilizes the cash receipts and disbursements basis of accounting, a comprehensive basis of accounting other than generally accepted accounting principles. Under this method revenue is recorded when it is received and expenses when paid.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

STRONGER THAN MY FATHER, INC.  
Notes to Financial Statements  
For the Year Ended December 31, 2015

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash held in checking accounts. Management believes the Organization is not exposed to any significant credit risks on cash and cash equivalents.

**Revenue and Support**

The Organization's primary source of revenue is received from contributions.

**Accounting for Contributions**

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in unrestricted net assets unless use of the contributed assets is specifically restricted by the donor.

**Tax Status**

The Organization is a non-profit organization under Section 501 C (3) of the Internal Revenue Code.

**NOTE 3 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through June 10, 2016, which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.



STRONGER THAN MY FATHER, INC.  
Notes to Financial Statements  
For the Year Ended December 31, 2015