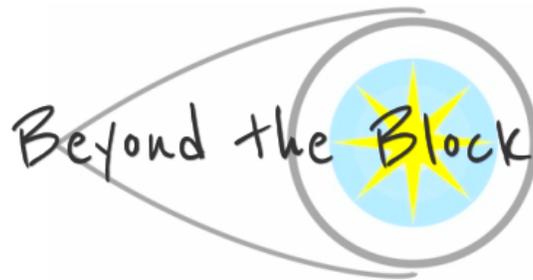


# Beyond the Block 2011-2012 Annual Report

**Beyond the Block is a 501(c)3 educational nonprofit. Our mission is to improve global awareness, increase intellectual curiosity, develop critical-thinking skills, and encourage completion of high school and post-secondary education in at-risk youth through the production of educational travel documentary videos, an accompanying curriculum, and other educational opportunities and materials.**



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## Table of Contents

Letter from the CEO	1
Financials	3
For more Information	12

Dear Friends and Donors,

So much has happened this past year that I hope I can fit in an adequate update here! In a whirlwind of a year, Beyond the Block has made huge gains and I'm so happy to be sharing them with you.

The second year of the School Improvement Grant with Robert Louis Stevenson Middle School in Los Angeles allowed us to present to students all year long. Because of this grant, combined with your individual donations totaling \$3,609, we were able to reach nearly 1,000 students this year! Much of this work has occurred within classrooms as opposed to large assemblies. This has helped us create closer relationships with students and teachers and personalize lessons more to student needs. It has been a very fulfilling process!

We are so happy that your donations are turning into a real impact for the students we teach! This year, we expanded our catalogue with new and updated materials, refining our Global Awareness Curriculum by producing two more Educational Travel Documentary videos and accompanying lessons. New this year are *Beyond the Block: Serbia and Bosnia*, a travel narrative that explores the Balkan war of 1991-95 and its effects, as well as *Beyond the Block: The Dominican Republic Parte Dos*, an update to our original documentary, *Beyond the Block: The Dominican Republic*. The footage was filmed in the 2010-2011 program year when we had returned for a second visit. It was wonderful to reveal to the students featured in the video what an impact they have had on students in the United States!

In August of 2011, I received a full scholarship to pursue a doctorate degree in American Culture Studies (ACS) at Bowling Green State University. ACS is an academic avenue through which I am able to critically examine the best ways to serve our students and achieve the mission of Beyond the Block. In this academic setting, I have given presentations on Beyond the Block at several academic conferences, such as one titled *Beyond the Block: Using Documentaries to Increase Global Awareness in Students At-Risk of School Dropout*. These presentations spread the word about the organization and allow me to gain perspective from other academics on what we do.

For one of my classes, Post-colonial Film and Literature, I produced a rough edit of the documentary that will become *Beyond the Block: Haiti*. After completing this edit, I returned to Haiti a second time, not only to

reconnect with the kids I met there but also to apply a concept introduced to me in my studies called “member checking”—a process in qualitative research that actively solicits feedback from those who are “members” or participants in your project. In the case of documentary filmmaking, this means ensuring that the Haitian children featured in the film can give feedback on how they are being represented. The second trip to Haiti, then, was an opportunity to show all the participants the rough cut of the documentary and to get their feedback on it. Fortunately, they were very happy with the direction of the rough edit! As such, the final edit of *Beyond the Block: Haiti* is in the works as we speak.

When I reflect on this past year I am overwhelmed with gratitude for the supporters of Beyond the Block. Your belief in what we do allows all of this learning and communication to happen! Thank you for your support on this journey and for allowing us to continue to fulfill our commitment to bring the world into the classroom for at-risk students!

Sincerely,

Deborah Ribera, M.S.  
Founder and CEO  
Beyond the Block, Inc.

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Financial Statements

**BEYOND THE BLOCK, INC.**

August 31, 2012

# BEYOND THE BLOCK, INC.

## Statement of Financial Position

(Expressed in US Dollars)

August 31, 2012

	Notes	2012 \$	2011 \$
<b>ASSETS</b>			
Cash and cash equivalents	3	22,231	8,666
Accounts receivable	4	-	700
Property and equipment – net	5	1,306	1,982
Other assets		38	-
		23,575	11,348
<b>LIABILITIES</b>			
Payroll liabilities		-	361
		-	361
<b>NET ASSETS</b>			
Unrestricted		23,575	10,987
		23,575	11,348

These financial statements were approved on behalf of the Organization on \_\_\_\_\_  
by the following:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# BEYOND THE BLOCK, INC.

Statement of Activities  
(Expressed in US Dollars)

For the year ended August 31, 2012

	Notes	2012 \$	2011 \$
<b>OPERATING SUPPORT AND REVENUE</b>			
Support:			
Donations from foundations, corporations, and individuals		3,609	7,194
Revenue:			
Sale		-	2,150
Non-profit services		21,690	5,860
Other income		808	-
		<u>26,107</u>	<u>15,204</u>
<b>EXPENSES</b>			
Salaries and compensation	7	6,240	7,601
Travel expense		4,180	2,032
Supplies expense		299	1,860
Depreciation expense	5	676	676
Insurance		800	486
Software		622	256
Data entry		170	242
Bank charges and fees		55	71
Others		477	61
		<u>13,519</u>	<u>13,285</u>
<b>CHANGE IN NET ASSETS</b>		<u>12,588</u>	<u>1,919</u>

**BEYOND THE BLOCK, INC.**

Statement of Changes in Net Assets  
(Expressed in US Dollars)

For the year ended August 31, 2012

	<b>2012</b>	<b>2011</b>
	<b>\$</b>	<b>\$</b>
Balance at beginning of the year	10,987	9,068
Change in net assets during the year	12,588	1,919
Balance at end of year	23,575	10,987

# BEYOND THE BLOCK, INC.

Statement of Cash Flows  
(Expressed in US Dollars)

For the year ended August 31, 2012

	Notes	2012 \$	2011 \$
<b>CASH AND CASH EQUIVALENTS PROVIDED BY (USED FOR):</b>			
<b>OPERATING ACTIVITIES</b>			
Change in net assets during the year		12,588	1,919
Adjustment for non-cash item:			
Depreciation expense	5	676	676
Changes in operating assets and liabilities:			
Decrease (increase) in accounts receivable		700	(700)
(Increase) in other assets		( 38)	-
(Decrease) increase in payroll liabilities		( 361)	361
		13,565	2,256
<b>INVESTING ACTIVITIES</b>			
Purchase of computer		-	-
		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS DURING YEAR</b>			
		13,565	2,256
Cash and cash equivalents at beginning of year	3	8,666	6,410
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>			
	3	22,231	8,666

# BEYOND THE BLOCK, INC.

Notes to Financial Statements

August 31, 2012

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## 1. ORGANIZATION

Beyond the Block, Inc. (“the Organization”) is a non-profit organization incorporated on September 10, 2007 to improve global awareness, increase intellectual curiosity, develop critical-thinking skills, and encourage completion of high school and post-secondary education in at-risk youth through the production of educational travel documentary videos, an accompanying curriculum, and other educational opportunities and materials.

The registered office of the organization is located at 2622 19<sup>th</sup> Avenue, San Francisco, California, 94166, United States of America.

The organization is funded by individual donors and grants.

The organization is recognized by the Internal Revenue Service in December 2008 as a qualified nonprofit organization as described in Section 501(c) (3) of the U.S. Internal Revenue Code (“the Code”) and is, therefore, exempt from federal income taxes on operations related to its exempt purpose and other income. The organization is also recognized by the California Franchise Tax Board as exempt in California under the California Revenue and Taxation Code Section 23701(d).

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Basis of Preparation**

The financial statements are presented under the accrual basis of accounting with unrestricted net assets in accordance with accounting principles generally accepted in the United States of America.

### **Cash and Cash Equivalents**

Cash and cash equivalents consist of deposits and funds which have insignificant risk of changes in value.

### **Property and Equipment**

Property and equipment are recorded at cost if purchased or, if donated, at fair value, at the date of the gift, less any accumulated depreciation and amortization. Depreciation is provided, on the straight-line method, over the estimated useful life of the asset, which ranges from three to five years.

### **Accounts Receivable**

Accounts receivable represents amounts due from public and private entities for program services rendered. After initial recognition, it is measured at amortized cost using the effective interest method, less any provision for credit losses. Any change in their value

is recognized in the statement of activities. Discounting, however, is omitted where the effect of discounting is immaterial.

## **BEYOND THE BLOCK, INC.**

Notes to Financial Statements

August 31, 2012

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### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **Unrestricted Net Assets**

Unrestricted net assets consist of resources of the organization that have not been restricted by the donor. The major sources of revenue for the organization are grants from private institutions and individuals. Unrestricted net assets may be designated for specific purposes by the organization's Board of Directors.

#### **Revenue Recognition**

Contributions are recognized as revenue when they are unconditionally received or promised.

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, if any, 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.

#### **Upcoming Accounting Pronouncements**

- In May 2011, the FASB issued ASU No. 2011-04 (amending ASC 820), Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in US GAAP and IFRSs. This amends ASC 820 (formerly FAS 157-4) to require additional disclosures. The guidance improves the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and International Financial Reporting Standards. The amended guidance changes the wording used to describe many requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements. Additionally, the amendments clarify the FASB's intent about the application of existing fair value measurement and disclosure requirements. This is effective for fiscal years beginning after December 15, 2011. The adoption of this guidance is not expected to have a material impact on the Organization's financial statements.

# BEYOND THE BLOCK, INC.

## Notes to Financial Statements

August 31, 2012

### 3. CASH AND CASH EQUIVALENTS

As at August 31, 2012, the organization's cash and cash equivalents consist of the following:

	2012	2011
	\$	\$
Wells Fargo – checking account	21,478	8,666
Paypal	753	-
Balance at end of year	22,231	8,666

Both cash accounts are non-interest bearing.

### 4. ACCOUNTS RECEIVABLE

As at August 31, 2012, this account consists of receivable from Los Angeles Unified School District amounting to nil (2011: \$700) for program services rendered such as presentations and group interventions.

### 5. PROPERTY AND EQUIPMENT

The organization's property and equipment consists of the following:

August 31, 2012	Computer	Video Equipment	Total
<b>COST</b>			
Balance at beginning of year	2,534	845	3,379
Additions	-	-	-
Disposals	-	-	-
Balance at end of year	2,534	845	3,379
<b>ACCUMULATED DEPRECIATION</b>			
Balance at beginning of year	974	423	1,397
Depreciation	507	169	676
Disposals	-	-	-
Balance at end of year	1481	592	2,073
<b>CARRYING VALUE AT END OF YEAR</b>	1,053	253	1,306

# BEYOND THE BLOCK, INC.

Notes to Financial Statements

August 31, 2012

## 5. PROPERTY AND EQUIPMENT (continued)

August 31, 2011	Computer	Video Equipment	Total
<b>COST</b>			
Balance at beginning of year	2,534	845	3,379
Additions	-	-	-
Disposals	-	-	-
Balance at end of year	2,534	845	3,379
<b>ACCUMULATED DEPRECIATION</b>			
Balance at beginning of year	467	254	721
Depreciation	507	169	676
Disposals	-	-	-
Balance at end of year	974	423	1,397
<b>CARRYING VALUE AT END OF YEAR</b>	1,560	422	1,982

## 6. INCOME TAXES

The organization is recognized by the Internal Revenue Service as a qualified nonprofit organization as described in Section 501(c)(3) of the U.S. Internal Revenue Code (the "Code") and is, therefore, exempt from federal income taxes on operations related to its exempt purpose and other income. The organization is also recognized by the California Franchise Tax Board as exempt in California under the California Revenue and Taxation Code Section 23701(d). However, unrelated business income, if any, would be subject to income tax.

The organization files income tax returns in the U.S federal jurisdiction and various state and foreign jurisdictions. Pursuant to the statute of limitations, the organization is open to audit by various taxing authorities. The organization currently does not have any examinations in progress. In the event the organization has assessment from a taxing authority, it is its accounting policy to recognize any interest and penalties as a component of income tax expense.

## 7. SALARIES AND COMPENSATION

This represents monthly compensation for the Organization's employee computed based on an hourly rate. As of August 31, 2012, the Organization has one employee.

## 8. SUBSEQUENT EVENTS

There were no adjusting or other non-adjusting subsequent events that need to be disclosed or reflected in the financial statements.

For more information please visit  
our website at

[www.beyondtheblock.org](http://www.beyondtheblock.org)