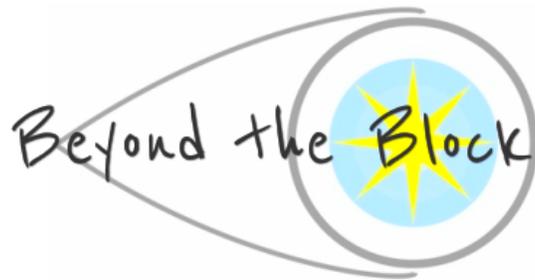


# Beyond the Block 2012-2013 Annual Report

**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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Dear Friends and Donors,

It's been another extremely successful year for Beyond the Block. We continue to achieve the objectives we set for ourselves and in turn, push the organization further in achieving our mission!

A major accomplishment was completing the School Improvement Grant with Robert Louis Stevenson Middle School in Los Angeles. This past year I continued balancing my doctoral program in Ohio with service delivery to students in Los Angeles, where we reached another 400 students. This brings our total students reached over the duration of the grant to over 3,000! Thanks to our work with Stevenson, we have now collected a virtual mine of data containing invaluable student feedback.

We are so grateful to have had the opportunity to reach so many students with our program through the Stevenson grant. It was your support that allowed us to create the materials that we present to our students. We have much gratitude to our supporters, who provided another \$974 in individual donations this past year. Thank you!

As we continue to present to students we are always looking for ways to further engage them! This year, we have begun to develop online learning modules and work with teachers to get their feedback on them. By soliciting the feedback from teachers, we are not only hearing directly from them what materials and modes of learning are effective with their students, but we're also expanding our stakeholder base and encouraging more people to become invested in what we do!

This year also saw the completion of our third Educational Travel Documentary! *Beyond the Block: Haiti* was completed this year in time to incorporate it into our work at Stevenson. As you might remember from last year, this final edit of the video was reached with input and feedback from the Haitian participants. This careful process of production and editing resulted in a film that fosters a genuine connection between the kids in Haiti and our students here in the U.S.

I have continued to present at conferences such as the International Congress of Qualitative Inquiry with a presentation titled *Beyond the Block: Ethical Issues in the Use of Documentary as Method and Product*. Gaining feedback from an academic perspective has served to

positively impact the mission of Beyond the Block. As we grow and produce more videos, it is more important than ever to be conscious and actively mindful of the ethical impact we have as filmmakers and cultural workers.

I can see so clearly how we have grown as an organization over the past several years. I hope you can see that, too. Our commitment to helping students at-risk of school dropout increase their own global awareness has only gotten stronger because we can see and feel the power of human connection every time we present at a school. We cannot do this without your support! Together, we will continue to help students better understand themselves and the world around them through our Global Awareness Curriculum. Thank you for being on this journey with us!

Sincerely,

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

**8/26/2015 7:07 PM**

Financial Statements

**BEYOND THE BLOCK, INC.**

August 31, 2013

# BEYOND THE BLOCK, INC.

## Statement of Financial Position

(Expressed in US Dollars)

August 31, 2013

	Notes	2013 \$	2012 \$
<b>ASSETS</b>			
Cash and cash equivalents	3	38,878	22,231
Property and equipment – net	4	630	1,306
Other assets		127	38
		39,635	23,575
<b>NET ASSETS</b>			
Unrestricted		39,635	23,575
		39,635	23,575

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, 2013

	Notes	2013 \$	2012 \$
<b>OPERATING SUPPORT AND REVENUE</b>			
Support:			
Donations from foundations, corporations, and individuals		974	3,609
Revenue:			
Non-profit services		24,851	21,690
Other income		5	808
		<u>25,830</u>	<u>26,107</u>
<b>EXPENSES</b>			
Salaries and compensation	6	4,800	6,240
Travel expense		1,981	4,180
Insurance		802	800
Depreciation expense	4	676	676
Software		650	622
Others		368	477
Supplies expense		299	299
Data entry		112	170
Website		77	-
Bank charges and fees		5	55
		<u>9,770</u>	<u>13,519</u>
<b>CHANGE IN NET ASSETS</b>		<u>16,060</u>	<u>12,588</u>

**BEYOND THE BLOCK, INC.**

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

For the year ended August 31, 2013

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Balance at beginning of the year	23,575	10,987
Change in net assets during the year	16,060	12,588
Balance at end of year	39,635	23,575

# BEYOND THE BLOCK, INC.

Statement of Cash Flows  
(Expressed in US Dollars)

For the year ended August 31, 2013

	Notes	2013 \$	2012 \$
<b>CASH AND CASH EQUIVALENTS PROVIDED BY (USED FOR):</b>			
<b>OPERATING ACTIVITIES</b>			
Change in net assets during the year		16,060	12,588
Adjustment for non-cash item:			
Depreciation expense	4	676	676
Changes in operating assets and liabilities:			
Decrease in accounts receivable		-	700
(Increase) in other assets		( 89)	( 38)
(Decrease) in payroll liabilities		-	( 361)
		16,647	13,565
<b>INVESTING ACTIVITIES</b>			
Purchase of property and equipment		-	-
		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS DURING YEAR</b>			
		16,647	13,565
Cash and cash equivalents at beginning of year	3	22,231	8,666
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>			
	3	38,878	22,231

# BEYOND THE BLOCK, INC.

Notes to Financial Statements

August 31, 2013

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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, 2013

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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.

#### **Recent Accounting Pronouncements**

In May 2011, the FASB issued Accounting Standards Update (ASU) 2011-04, "*Fair Value Measurements (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS.*" ASU 2011-04 revised the requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements. ASU 2011-04 also expanded the required disclosures for fair value measurement that are estimated using significant unobservable (Level 3) inputs. This new guidance is to be applied prospectively. The Organization adopted ASU 2011-04 for the year ended August 31, 2013. The adoption of this standard did not materially expand the Organization's financial statement footnote disclosures.

# BEYOND THE BLOCK, INC.

## Notes to Financial Statements

August 31, 2013

### 3. CASH AND CASH EQUIVALENTS

As at August 31, 2013, the organization's cash and cash equivalents consist of the following:

	2013	2012
	\$	\$
Wells Fargo – checking account	37,629	21,478
Paypal	1,249	753
Balance at end of year	38,878	22,231

Both cash accounts are non-interest bearing.

### 4. PROPERTY AND EQUIPMENT

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

August 31, 2013	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	1,481	592	2,073
Depreciation	507	169	676
Disposals	-	-	-
Balance at end of year	1,988	761	2,749
<b>CARRYING VALUE AT END OF YEAR</b>	546	84	630
<hr/>			
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
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**BEYOND THE BLOCK, INC.**

Notes to Financial Statements

August 31, 2013

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**5. 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.

**6. SALARIES AND COMPENSATION**

This represents monthly compensation for the Organization’s employee computed based on an hourly rate. As of August 31, 2013, the Organization has one employee.

**7. 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*

For more information please visit  
our website at

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