BOY WITH A BALL GLOBAL, INC.

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025

with
INDEPENDENT AUDITORS' REPORT

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SMITH+HOWARD PC

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Boy with a Ball Global, Inc.

Opinion

We have audited the accompanying financial statements of Boy with a Ball Global, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2025, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP; 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date of this report.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Smith and Howard PC

Atlanta, GA
August 12, 2026

BOY WITH A BALL GLOBAL, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

Cash	$	510,448
Promises to give, no allowance necessary		36,000
Other assets		3,748
Receivables and undeposited funds		129,106
Right-of-use asset		56,881
Total Assets	$	736,183

LIABILITIES AND NET ASSETS

Accounts payable	$	162,958
Accrued expenses		108,000
Operating lease liability		58,588
Total Liabilites		329,546
Net Assets		
Without Donor Restriction		187,525
With Donor Restriction		219,112
		406,637
Total Liabilities and Net Assets	$	736,183

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

BOY WITH A BALL GLOBAL, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	$ 1,182,547	$ 169,910	$ 1,352,457
In-kind contributions	650	-	650
Membership fees and program administration	178,227	-	178,227
Investment income	25	-	25
Net assets released from restrictions	84,691	(84,691)	-
Total Revenues and Support	1,446,140	85,219	1,531,359
Expenses:			
Program services	1,411,403	-	1,411,403
Management and administration	59,702	-	59,702
Fundraising	64,445	-	64,445
Total Expenses	1,535,550	-	1,535,550
Change in Net Assets	(89,410)	85,219	(4,191)
Net Assets, Beginning of Year, as previously presented	410,828	-	410,828
Reclassification (see Note 6)	(133,893)	133,893	-
Net Assets, Beginning of Year, as reclassified	276,935	133,893	410,828
Net Assets, End of Year	$ 187,525	$ 219,112	$ 406,637

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

BOY WITH A BALL GLOBAL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Program Services	Management and Administrative	Fundraising	Total
Payroll and related expenses	$ 545,341	$ 5,686	$ 47,900	$ 598,927
Grants	598,186	-	-	598,186
Professional services	12,322	47,387	-	59,709
Office expenses	64,516	1,383	186	66,085
Facility and equipment	48,043	3,345	-	51,388
Travel and meetings	136,530	-	3,984	140,514
Other expenses	4,571	49	-	4,620
Business expenses	172	1,852	12,375	14,399
Depreciation	1,722	-	-	1,722
	$ 1,411,403	$ 59,702	$ 64,445	$ 1,535,550

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

BOY WITH A BALL GLOBAL, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

Cash Flows from Operating Activities:	
Change in Net Assets	$ (4,191)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	1,722
Accrued expenses	108,000
Operating lease expense	37,173
Operating lease payments	(38,533)
Change in assets and liabilities:	
Promises to give	64,000
Receivables and undeposited funds	(129,106)
Other assets	(157)
Accounts payable	103,629
Net Cash Provided by Operating Activities	142,537
Net Change in Cash	142,537
Cash at Beginning of Year	367,911
Cash at End of Year	$ 510,448

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

NOTE 1 – ORGANIZATION AND PURPOSE

Nature of Operations

Boy With a Ball Global, Inc. (the “Organization”), a 501(c)(3) nonprofit organization, was incorporated in 2002. The Organization's primary support is from contributions from individuals, other organizations and foundations.

The Organization supports the development of teams in cities and countries throughout the world. These teams operate as independent organizations, but under the Boy with a Ball name, to better cities by reaching at-risk youth and equipping them as leaders who turn and transform their communities.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Organization follows accounting standards set by the Financial Accounting Standards Board (“FASB”). The FASB sets accounting principles generally accepted in the United States of America (“GAAP”).

Basis of Presentation

The Organization classifies its net assets and revenues and expenses, gains and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expanded for any purpose in performing the primary objective of the Organization. These net assets may be used at the discretion of management and the board of directors.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that such resources be maintained in perpetuity. Any contributions with donor-imposed restrictions where the restriction is met is in the same year are treated as contributions without donor restrictions.

Promises to Give

Promises to give are reported net of an allowance for doubtful accounts. Management's estimate of the allowance is based on the review of current status of promises to give. It is reasonably possible that management's estimate of the allowance will change. At December 31, 2025, no allowance was necessary.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

Revenue, other than contributions, is recognized when earned. Membership fees are charged to teams associated with processing of transactions on behalf of the teams as well as administrative costs incurred on behalf of the teams.

The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Unconditional pledges receivable that are expected to be collected in the future years are recorded at fair value. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Risk and Uncertainties

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and promises to give. At times, cash balances exceed federally insured amounts. The Organization believes it reduces risks associated with balances in excess of federally insured amounts by maintaining its cash with major financial institutions with sound financial standing. Management continually monitors promises to give and believes that its exposure to credit risk is limited. If liquidity issues arise in the global credit and capital markets, it is at least reasonably possible that these changes in risks could materially affect the amounts reported in the accompanying financial statements.

Property and Equipment

Property and equipment are recorded at cost and consisted of furniture, fixtures and equipment at December 31, 2025. Depreciation is provided using the straight-line method over the estimated useful lives, which ranges from 3-10 years. At December 31, 2025, all property and equipment was fully depreciated.

Income Taxes

The Organization is exempt from federal and state income taxes under applicable provisions of the Internal Revenue Code and state tax laws. Accordingly, no provision for income taxes has been made.

The Organization annually evaluates all federal and state income tax positions. This process includes an analysis of whether these income tax positions the Organization takes meet the definition of an uncertain tax position under the Income Taxes Topic of the Financial Accounting Standards Codification. In general, the Organization is no longer subject to tax examinations for the years ending before December 31, 2022.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Functional Allocation of Expenses

The costs of providing program and other activities are summarized on a functional basis on the statement of functional expenses. All expenses are stated on the accrual basis and presented in the statement of activities and the statement of functional expenses. Expenses directly attributable to a specific functional category are reported as expenses of those functional categories. Expenses attributable to more than one functional category are allocated across program services, management and administration and fundraising based on staff level time and effort.

NOTE 3 – LIQUIDITY AND AVAILABILITY OF RESOURCES

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the statement of financial position, comprise the following at December 31:

Cash	$ 510,448
Promises to give, no allowance necessary	36,000
Receivables and undeposited funds	129,106
Financial assets, at year end	675,554
Less those unavailable for general expenditures within one year, due to:	
Restricted by donor	(219,112)
Financial assets available to meet cash needs for general expenditures within one year	$ 456,442

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. As part of liquidity management, the Organization monitors the status and collectability of grants and contributions receivable. Grants and contributions are solicited on a regular basis to increase support and revenue.

NOTE 4 – DONATED FACILITIES

Gifts-in-Kind

The Organization receives donated gift cards for its program and supporting services. The Organization recognized in-kind contribution revenue and a corresponding expense in the amount of $650 for the year ended December 31, 2025.

NOTE 5 – OPERATING LEASE

The Organization leases office space under a non-cancellable operating lease that matures in 2027 and has recorded ROU asset and liability which represents the present value of future lease payments using the risk-free rate of return that corresponds to the lease length.

At December 31, 2025, the Organization's operating lease liability was comprised of the following:

Gross operating lease liabilities	$	60,436
Less: present value discount		(1,848)
Present value of operating lease liabilities	$	58,588

The schedule below summarizes the future minimum annual lease payments for all leases for the years ending December 31:

2026	$	42,330
2027		18,106
	$	60,436

At December 31, 2025, the weighted average remaining lease term was 1.33 years and the weighted average discount rate was 4.14%.

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purpose at December 31:

Time restricted	$	53,381
Purpose restricted - Lebanon		140,731
Purpose restricted - Kenya		25,000
	$	219,112

NOTE 6 – NET ASSETS WITH DONOR RESTRICTIONS (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose for the following purpose for the year ended December 31:

Time restricted	$	22,000
Purpose restricted - Lebanon		62,691
	$	84,691

During 2025, management determined approximately $133,893 of net assets with donor restrictions should not have been released from restriction in the prior year. The beginning of year net asset balances have been reclassified by approximately $133,893 between with and without donor restrictions to reflect the proper classifications.

NOTE 7 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 12, 2026, the date the financial statements were available to be issued.