COFFEE FOR GOOD, INC.

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2026

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees of
Coffee for Good, Inc.

We have reviewed the accompanying financial statements of Coffee for Good, Inc. (a nonprofit organization which comprise the statements of financial position as of June 30, 2026, and the related statements of activities , functional expenses and cash flows for the year end, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Coffee for Good, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

COFFEE FOR GOOD, INC.

STATEMENT OF FINANCIAL POSITION
JUNE 30, 2026

ASSETS	
Current Assets:	
Cash	410,151
Investments	380,924
Merchandise inventory	13,266
Prepaid expenses	1,263
Total Current Assets	805,604
Property and equipment, net	164,401
Right of use asset	285,864
TOTAL ASSETS	1,255,869
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Gift card balances	46,425
Accounts payable	4,629
Credit card payable	22,198
Sales tax payable	2,285
Lease liability - current	92,496
Total Current Liabilities	168,033
Lease liability - noncurrent	193,368
NET ASSETS	
Without donor restrictions	894,468
With donor restrictions	
Total Net Assets	894,468
TOTAL LIABILITIES AND NET ASSETS	1,255,869

See independent accountant's review report and notes to financial statements.

COFFEE FOR GOOD, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES, GAINS AND OTHER SUPPORT			
Food sales	325,131		325,131
Contributions	299,191		299,191
Merchandise sales	23,763		23,763
Art sales and catering	45,400		45,400
Net assets released from restriction	-		-
Total Revenues, Gains and Other Support	693,485		693,485
Expenses:			
Program services	493,339		
General and administrative	30,635		
Fundraising	75		
Total Expenses	524,049		
Investment Income	32,244		
Increase in net assets	201,680		
Net assets at beginning of year	692,788		
Net assets at end of year	894,468		

See independent accountant's review report and notes to financial statements.

COFFEE FOR GOOD, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2026

	Program Services	Management & General	Fundraising	Total
Salaries and wages	167,742			167,742
Payroll taxes	15,245			15,245
Payroll and Related Expenditures	182,987			182,987
Food costs	101,480			101,480
Facility lease	89,880			89,880
Professional fees		12,288		12,288
Restaurant supplies	18,353			18,353
Computer and internet	15,142			15,142
Credit card processing fees	17,528			17,528
Utilities	10,195	1,133		11,328
Insurance		11,886		11,886
Merchandise	12,555			12,555
Facility maintenance	13,351			13,351
Employee meal allowance	9,235			9,235
Artwork	3,657			3,657
Fees		1,100	75	1,175
Advertising		1,336		1,336
Shipping	1,174			1,174
Licenses and registrations		466		466
Office and administrative		401		401
Uniforms	507			507
Curriculum Development		2,025		2,025
Total Expenses Before Depreciation	476,044	30,635	75	506,754
Depreciation and amortization	17,295			17,295
Total Functional Expenses	493,339	30,635	75	524,049

COFFEE FOR GOOD, INC.
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED JUNE 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	201,680
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	17,295
Changes in assets and liabilities:	
Merchandise inventory	7,194
Investments	(328,167)
Prepaid expense	(1,263)
Gift cards	6,525
Accounts payable	(9,194)
Sales tax payable	29
Credit card payable	11,204
Net Cash (Used In) Provided by Operating Activities	(94,697)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of machinery and equipment	(3,550)
Net Cash (Used In) Provided by Investing Activities	(3,550)
Net Change in Cash	(98,247)
CASH AT:	
Beginning of year	508,398
End of year	410,151

See independent accountant's review report and notes to financial statements.

NOTE 1-NATURE OFORGANIZATION

Coffee for Good operates a coffee shop, open to the public, to provide individualized training to young adults with developmental disabilities. Our trainees are paid Connecticut minimum wage while working and learning. The Coffee for Good team develops an understanding of each trainee's strengths and employment interests while he or she is working at our coffee shop. The team then helps to develop resumes, conduct practice interviewing to build skills, and most importantly, approaches potential employers who are members of our local employer network to discuss possible jobs and advocate for our trainees.

Finally, Coffee for Good's Mentor/Advocates maintain contact with our graduates and/or their employers to ensure successful outcomes.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared under the accrual basis of accounting, in accordance with U.S. GAAP.

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 958, *Not-for-Profit Entities.* Under FASB ASC 958, the Organization is required to report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board of trustees may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions may be temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Revenue Recognition

Contributions: Contributions are recognized as net assets without donor restrictions unless their use is specifically restricted by the donor. When a donor restriction expires, the stipulated time restriction ends, or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities and Changes in Net Assets as net assets released from restrictions. Contributions for which restrictions are fulfilled in the same time period in which the contributions are received are recognized as net assets without donor restrictions. Contributions that are permanently restricted by the donor, from which the Organization may only draw from the permanently restricted assets in accordance with direction from the donor (e.g., income only, a defined percentage, income plus realized gains, etc.)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventory
Inventory is made up of merchandise items (T-shirts, coffee mugs, water bottles, etc.) and is valued at cost on the balance sheet.

Property and Equipment
Expenditures for property and equipment are capitalized at cost, if purchased, or at estimated fair values on dates donated. Purchases of $1,000 or more are capitalized as incurred. Repairs and maintenance to existing facilities are expended as incurred. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used are reported as restricted support. Property and equipment are depreciated using the straight-line method based on the following estimated useful lives of the assets:

Leasehold improvements	15 years
Furniture and fixtures	7 years
Equipment	3 to 5 years

Use of Estimates
The preparation of financial statements in conformity with U.S. 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 revenues and expenses during the reporting period. The Organization regularly assesses these estimates and, while actual results may differ from these estimates, management believes that material changes will not occur in the near term.

Functional Expenses
Functional expenses have been allocated between program, management and general and fundraising services based upon actual costs and percentage of personnel time devoted to each area. Certain overhead costs have been allocated based upon analysis of aggregate charges within each functional area.

Advertising Costs
Advertising costs are expensed as incurred. Advertising expense was $2,990 for the year ended June 30, 2026.

Uncertainty in Income Taxes
The Organization evaluates all significant tax provisions as required by U.S. GAAP. As of June 30, 2026, the Organization does not believe that it has taken any positions that would require recording any additional tax liability nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next year.

Generally, federal and state authorities may examine the Organization's informational tax returns for the three years from date of filing. Consequently, income tax returns for years prior to 2022 are no longer subject to examination by tax authorities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (CONTINUED)

Cash and Cash Equivalents
For the purposes of the Statements of Cash Flows, the Organization considers all dollar-denominated, highly liquid investments with maturities of three months or less when purchased to be cash equivalents.

Fair Value Measurements

In accordance with ASC 820, the Organization discloses the fair value of its investments in a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy established under ASC 820 gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The Organization's investments are classified within the fair value measurement. The three levels of the fair value hierarchy under ASC 820, and its applicability to the Organization' s portfolio investments, are described below.

Level 1 - Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 securities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 - Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly.

Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

Going Concern
The financial statements have been prepared under the going concern basis of accounting. Under this presumption, the Organization is reasonably expected to remain in existence and honor all its commitments for the foreseeable future.

NOTE 3 - LIQUIDITY

The Organization' s financial assets available within one year of the balance sheet date for general expenditure are as follows:

Cash and cash equivalents	$ 410,151
Investments - Stocks	380,924
Inventory	13,266
Total	$ 804,341
Financial assets available to meet cash needs for general expenditures within one year:	$ 804,341

NOTE 4 - INVESTMENTS

The Organization's investments are measured and recorded at fair value. They have been categorized based upon a fair value hierarchy, in accordance with U.S. GAAP. See note 2 for the Organization's accounting policies regarding this hierarchy.

The following table presents information about the Organization's investments measured at fair value as of June 30, 2026:

Asset	Fair value measurements at reporting date using Level 1	Level 2	Level 3	Balance June 30 2026
Stocks	$ 380,924	$0	$0	$ 380,924

NOTE 5 - CONTRIBUTIONS

A contribution is defined as an unconditional transfer of cash or assets to a new owner in a manner that is voluntary and is nonreciprocal. Contribution revenue was $299,191 for the year ended June 30, 2026.

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2026:

Leasehold improvements	204,459
Machinery and equipment	26,552
	231,011
Less: accumulated depreciation	(66,610)
Total Property and Equipment, net	$ 164,401

Depreciation was $17,295 for the year ended June 30, 2026.

NOTE 7 - NET ASSETS

Net assets without donor restrictions are available to finance general operations of the Organization and may be expended at the discretion of the Organization's board of trustees. The net assets without donor restrictions consists of the following:

	2026
Net Assets without Donor Restrictions	$ 894,468
Net Assets with Donor Restrictions	$0
Total	$ 894,468

NOTE 8 - CONCENTRATIONS

The Organization maintains cash and cash equivalents at high-credit financial institutions. The balances in cash accounts may at times exceed federally insured limits. The Organization regularly monitors the financial conditions of the banking institutions and endeavors to keep potential risk at minimum.

NOTE 9 - INCOME TAXES

The Organization is exempt from federal income taxes under Internal Revenue Code Section 50l(c)(3). Contributions made to the Organization are qualified for the maximum tax deductions allowable under the United States Internal Revenue Code. The Organization is required to file a Return of Organization Exempt from Income Tax (Form 990) annually. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purposes. The Organization has determined it has no activities subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS, for the years ended June 30, 2026.

NOTE10 - COMMITMENTS AND CONTINGENCIES

The organization had a 5-year lease for the space through June 30, 2029. Total lease expense is $89,880 for the year ended June 30, 2026.

The lease requires minimum monthly payments in the amount of $7,709 starting in July of 2026. Future annual minimum lease payments under the operating leases for the four years ending June 30, are as follows:

2027	92,496
2028	94,984
2029	98,384
	$ 285,864

Effective July 1, 2023, the organization reports rent expense as lease expense. The organization calculated its operating right-of-use assets and operating lease liabilities over the remaining term of 3 years using its incremental borrowing rate of 4%.

The following summarizes the line items in the balance sheet which include amounts for operating leases as of June 30, 2026:

Operating lease right-of-use assets, net of amortization	$	285,864
Current portion of operating lease liabilities	$	92,496
Operating lease liabilities		193,368
Total operating lease liabilities	$	285,864

NOTE 11 - SUBSEQUENT EVENTS

In accordance with ASC 855, the Organization evaluated subsequent events through October 5, 2026, the date these financial statements were available to be issued. There are no material subsequent events that have occurred subsequent to the financial position date through October 5, 2026, that required recognition or additional disclosure in these financial statements.