

**SUSTAINABLE CAYMAN
NOT-FOR-PROFIT ORGANIZATION**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**
(Expressed in United States Dollars)

Prepared By:
Ravyn Rankin-Grant, CPA
Founder & CEO, The Bottom Line

Sustainable Cayman
Statement of Financial Position
As of December 31, 2025
(Expressed in United States Dollars)

	2025	2024
Assets		
Current Assets		
KYD Current Account	8,446	3,415
USD Current Account	6,876	24,361
Total Current Assets	15,321	27,775
Liabilities & Equities		
Liabilities	-	-
Total Liabilities	-	-
Net Assets		
Without donor restrictions	(250)	11,521
With donor restrictions	15,571	16,254
Total Net Assets	15,321	27,775

Sustainable Cayman
Statement of Activities
For the Year Ended December 31, 2025
(Expressed in United States Dollars)

	2025	2024
REVENUES		
Donations	44,399	17,162
Restricted Grants	15,571	104,127
Exchange Gain or Loss	185	-
TOTAL REVENUES	60,156	121,289
EXPENSES		
Project Activities	45,013	40,682
Travel Expenses	9,496	286
Advertising And Marketing	6,494	10,442
Ambassador Expenses	3,941	8,087
Conference	2,138	-
Meals and Entertainment	1,865	-
Legal & Professional Fees	1,844	2,015
Bank Fees and Charges	875	413
Subscription and Dues Expenses	823	703
Telephone Expense	91	360
Co Reg & Annual Fees	30	92
Consultant Expense	-	36,910
Shipping and Duty Expenses	-	5,229
IT and Internet Expenses	-	1,393
Insurance Expense	-	1,215
Office Expenses	-	899
TOTAL EXPENSES	72,610	108,726
CHANGE IN NET ASSETS	(12,454)	12,564
NET ASSETS, Beginning of the Year	27,775	15,212
NET ASSETS, End of Year	15,321	27,775

Sustainable Cayman
Statement of Cash Flows
For the Year Ended December 31, 2025
(Expressed in United States Dollars)

	2025	2024
Cash Flow from Operating Activities		
Accounts Receivable		-
Change in Net Assets	(12,454)	12,564
Net cash provided by Operating Activities	(12,454)	12,564
Cash Flow from Investing Activities		
Net cash provided by Investing Activities	-	-
Cash Flow from Financing Activities		
Net cash provided by Financing Activities	-	-
Net Change in Cash	(12,454)	12,564
Beginning Cash Balance	27,775	15,212
Ending Cash Balance	15,321	27,775

SUSTAINABLE CAYMAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025
(Expressed in United States Dollars)

1. Organization and Nature of Activities

Sustainable Cayman ("the Organization") is a not-for-profit entity dedicated to promoting environmental sustainability and conservation initiatives in the Cayman Islands. The Organization primarily operates through grants, donations, and fundraising activities.

2. Summary of Significant Accounting Policies

a) Basis of Presentation

The financial statements have been prepared in accordance with generally accepted accounting principles (GAAP) applicable to not-for-profit organizations. The financial statements include the Statement of Financial Position, Statement of Activities, and Statement of Cash Flows.

b) Functional Currency

The financial statements are presented in United States Dollars (USD), which is the Organization's functional currency.

c) Revenue Recognition

Revenue is recognized when received or when there is reasonable assurance that it will be received. Grants and donations with donor restrictions are classified as such until the restrictions are satisfied.

d) Expense Recognition

Expenses are recognized when incurred, under the accrual basis of accounting.

e) Net Assets

Net assets are classified as either:

Without donor restrictions – funds that are available for use at the discretion of the Organization's management and board.

With donor restrictions – funds subject to donor-imposed restrictions.

f) Cash and Cash Equivalents

Cash includes all deposits held in bank accounts.

3. Cash and Cash Equivalents

As of December 31, 2025, the Organization held cash balances totaling \$15,321 (2024: \$27,776).

4. Net Assets

Net assets as of December 31, 2025, are as follows:

Category	2025	2024
Without donor restrictions	(250)	11,521
With donor restrictions	15,571	16,254
Total Net Assets	15,321	27,775

5. Revenue and Support

The Organization received the following revenue during 2025:

Revenue Type	2025	2024
Donations	44,399	17,162
Restricted Grants	15,571	104,127
Exchange Gain or Loss	185	
Total Revenue	60,156	121,289

6. Expenses

Total expenses for 2025 amounted to \$72,610 (2024: \$108,726). The major expense categories include:

Project Activities: \$45,013

Travel Expense: \$9,496

Advertising and Marketing: \$6,494

Ambassador Expenses: \$3,941

Other Administrative and Operational Expenses: \$7,665

7. Liquidity and Availability of Financial Assets

The Organization's financial assets available for general expenditure within one year are as follows:

Financial Asset	2025	2024
Cash	15,321	27,775
Total Available Assets	15,321	27,775

The Organization maintains sufficient liquidity to meet its general expenditures, obligations, and commitments.

8. Subsequent Events

Management has evaluated subsequent events through the date of the financial statements and determined that there were no material subsequent events requiring disclosure.

9. Commitments and Contingencies

The Organization does not have any significant commitments or contingencies as of December 31, 2025.

10. Related Party Transactions

There were no related party transactions during the reporting period.

11. Approval of Financial Statements

These financial statements were approved by the Board of Directors on xx xxx 2025.