

MY BLIND SPOT, INC.
FINANCIAL STATEMENTS
December 31, 2019

STEVEN A. SCALA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANT

MY BLIND SPOT, INC.
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DECEMBER 31, 2019

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Independent Accountant's Review Report

To the Board of Directors
My Blind Spot, Inc.
New York, NY 10004

I have reviewed the accompanying statement of financial position of My Blind Spot, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

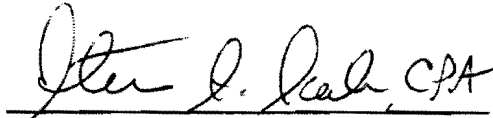
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and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

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modification 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. I believe that the results of my procedures provide a reasonable basis for my report.

Accountant's Conclusion

Based on my review, I am 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.



STEVEN A. SCALA, CPA, P.C.

Goshen, NY
August 19, 2020

MY BLIND SPOT, INC.
STATEMENT OF FINANCIAL POSITION
December 31, 2019

ASSETS

CURRENT ASSETS

Cash	\$ 13,273
Accounts receivable - net	4,400
Prepaid expenses and other current assets	1,496
Total Current Assets	19,169

Property and equipment - net	10,243
Patent application costs	15,000

TOTAL ASSETS	\$ 44,412
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LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$ 31,636
Payroll & Sales taxes payable	1,869
Accrued Expenses and other current liabilities	5,200
Total Current Liabilities	38,705

Advances from board member	106,398
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TOTAL LIABILITIES	145,103
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NET ASSETS (DEFICIT)

Net assets (deficit) without donor restrictions	(112,691)
Net assets (deficit) with donor restrictions	12,000

TOTAL NET ASSETS (DEFICIT)	(100,691)
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TOTAL LIABILITIES AND NET ASSETS (DEFICIT)	\$ 44,412
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MY BLIND SPOT, INC.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES			
Contributions and grants	\$ 30,526	\$ -	\$ 30,526
Program services revenue	353,334		353,334
Total Revenues	<u>383,860</u>	<u>-</u>	<u>383,860</u>
EXPENSES			
Program services	258,868		258,868
Supporting services:			
Fundraising	40,146		40,146
Management & general	152,066		152,066
Total Expenses	<u>451,080</u>		<u>451,080</u>
CHANGE IN NET ASSETS	(67,220)	-	(67,220)
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>(45,471)</u>	<u>12,000</u>	<u>(33,471)</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ (112,691)</u>	<u>\$ 12,000</u>	<u>\$ (100,691)</u>

MY BLIND SPOT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2019

	<u>Program Services</u>	<u>Fundraising</u>	<u>Management & General</u>	<u>Total</u>
Advertising and marketing	\$ -	\$ 30,759	\$ 1,745	\$ 32,504
Bank charges and fees	-	-	2,071	2,071
Conferences, conventions, meetings	18,795	-	-	18,795
Curriculum development and training	35,550	-	-	35,550
Depreciation	-	-	5,848	5,848
Insurance	-	-	3,295	3,295
Legal and accounting	-	-	46,141	46,141
Office and other	3	-	16,995	16,998
Payroll Taxes	10,132	-	5,880	16,012
Professional services	17,733	-	26,683	44,416
Rent and Occupancy	-	-	18,000	18,000
Salaries	101,558	-	23,922	125,480
Technology design and implementation	51,848	-	-	51,848
Telephone	1,849	-	1,486	3,335
Travel	21,400	9,387	-	30,787
Total	<u>\$ 258,868</u>	<u>\$ 40,146</u>	<u>\$ 152,066</u>	<u>\$ 451,080</u>

MY BLIND SPOT, INC.
STATEMENT OF CASH FLOWS
December 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from contributions and grants	\$ 12,526
Cash received from program services	<u>386,703</u>
Cash provided by operating activities	<u>399,229</u>
Cash used to pay program service expenses	(232,237)
Cash used to pay fundraising expenses	(40,146)
Cash used to pay management and general expenses	<u>(152,066)</u>
Cash disbursed for operating activities	<u>(424,449)</u>

NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES (25,220)

CASH FLOWS FROM INVESTING ACTIVITIES

Patent application costs	0
Purchase of property and equipment	<u>(2,789)</u>
Cash disbursed for investing activities	<u>(2,789)</u>

NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES (2,789)

CASH FLOWS FROM FINANCING ACTIVITIES

Advances from board member	<u>26,221</u>
Cash provided by financing activities	<u>26,221</u>

NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES 26,221

NET INCREASE (DECREASE) IN CASH (1,788)

CASH - BEGINNING OF YEAR 15,061

CASH - END OF YEAR \$ 13,273

Non-Cash

Donated Services - Rent	<u><u>\$ 18,000</u></u>
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MY BLIND SPOT, INC.
STATEMENT OF CASH FLOWS
December 31, 2019

**RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH
PROVIDED BY (USED IN) OPERATING ACTIVITIES:**

Increase (Decrease) in net assets	<u>\$ (67,220)</u>
Adjustments to reconcile increase in net assets to net cash used by operating activities:	
Depreciation	5,848
Bad debt expense	0
Changes in assets:	
(Increase) Decrease in accounts receivable	33,369
(Increase) Decrease in prepaid expenses and other current assets	(267)
Changes in liabilities:	
Increase (Decrease) in accounts payable	6,421
Increase (Decrease) in payroll taxes payable	(3,471)
Increase (Decrease) in accrued expenses and other current liabilities	<u>100</u>
Total Adjustments	<u>42,000</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ (25,220)</u></u>

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies

Organization and Nature of Activities

My Blind Spot, Inc., (the Organization), was incorporated in the State of New York on February 17, 2009. The purpose of the Organization is to advance equal access and promote understanding, respect and opportunity for the blind, the visually impaired and the print disable.

The Organization works with corporations, schools, government agencies, and community-based organizations to promote, evaluate and improve accessibility for software programs, work environments, and websites. The Organization also offers educational programs and services to teach users how to harness the power of accessible technologies, with an emphasis on skills that support financial management, employment and entrepreneurship.

(a) Basis of Presentation

The financial statements of My Blind Spot, Inc. are prepared using U.S. generally accepted accounting principles (U.S. GAAP). The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018. Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization 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 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 are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. My Blind Spot Inc. had \$-0- of temporarily restricted net assets at December 31, 2019.

(b) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, and expenses and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results may differ from those estimates.

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(c) Cash and Cash Equivalents

Cash and cash equivalents consist of cash and highly liquid investments with original maturities of three months or less.

(d) Accounts and Grants Receivable

Accounts and grants receivable is comprised primarily of amounts owed to the Organization for program services. Grants receivable, when applicable, is comprised of amounts awarded to the Organization but not yet received.

(e) Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities under the accrual method, income is recognized when earned and expenses are recorded when incurred.

(f) Income Taxes

The Organization is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation and is generally not subject to federal or state income taxes. However, My Blind Spot, Inc. is subject to federal income taxes on any net income that is derived from My Blind Spot, Inc.'s conduct of a trade or business, regularly carried on, and not in furtherance of the purposes for which it was granted exemption. No income tax provision has been recorded as the net income, if any, from any unrelated trade or business, in the opinion of management, is not material to the financial statements taken as a whole. My Blind Spot, Inc. evaluates uncertain tax positions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Subtopic 740-10, *Income Taxes – Overall*, whereby the effect of the uncertainty would be recorded if the outcome is considered probable and reasonably estimable. As of December 31, 2019, My Blind Spot, Inc. had no uncertain tax positions requiring accrual. The Organization is no longer subject to examination by U.S. and New York tax authorities for years before 2016.

(g) Revenue Recognition

Contributions and Grants - Contributions and grants received are recorded as increases in net assets without donor restrictions. Donor restricted grants and contributions are reported as increases in net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When these restrictions expire, or are released, net assets with donor

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(g) Revenue Recognition (cont'd).

restrictions are reclassified as net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are satisfied within the same reporting period are reported as unrestricted support in that period. Contributions, certain grants, and unconditional promises of contributions are recognized as support in the period received.

Program service revenue – Program service revenue is recognized in the period in which the revenues are earned and the related work is performed in accordance with the terms of the contract.

Donated goods and services- For recognition of donated goods and services in the Organization's financial statements, such goods or services must (i) create or enhance non-financial assets and (ii) typically need to be acquired if not provided by donation. Additionally, recognition of donated services must (i) require a specialized skill, and (ii) be provided by individuals possessing these skills. Donated goods and services are recorded at their estimated fair values at the dates of donation and are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Donated goods and services are reported as both contributions and offsetting expenses in the accompanying consolidated statements of activities, when applicable.

(h) Credit Risk

Financial instruments that potentially subject My Blind Spot, Inc. to concentrations of credit risk consist principally of cash and cash equivalents. My Blind Spot, Inc. maintains its cash and cash equivalents in bank accounts that, at times, may exceed federally insured limits. My Blind Spot, Inc.'s cash and cash equivalent accounts have been placed with high credit quality financial institutions.

The Organization extends credit to customers which may include various government agencies, certain institutions and privately owned entities. This results in accounts receivables arising from its normal activities. The Organization does not require collateral from its customers but assesses the financial strength of its customers. Based on such assessment, the Organization has not provided an allowance for doubtful accounts. The Organization believes that its' credit risk exposure based upon the financial strength of its customers, other than disclosed above, is limited. Such estimates may change in the near future.

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(h) Credit Risk (cont'd).

Concentration of credit risk- During the year ended December 31, 2019, My Blind Spot, Inc. received 10% of its revenue and support from grants and contributions, and 90% from program service revenue.

(i) Functional Allocation of Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis. Expenses that can be identified with a specific program or supporting service are charged directly to the related program or supporting service. Expenses that are associated with more than one program or supporting service are allocated based on methods determined by management to be reasonable, such as estimates of time and effort, and percentage of functional costs to overall costs, etc. The following costs have been allocated; salaries and payroll taxes, insurance, office and other, and travel, meals and entertainment. These costs are included in the accompanying statements of functional expenses.

(j) Property and equipment

Property and equipment are stated at cost, net of accumulated depreciation. Depreciation expense is computed using the straight-line method over the estimated useful lives of the related assets, which are generally three to seven years. Additions, major renewals, and improvements are capitalized, while any maintenance and repairs are expensed. Upon disposition, the net book value of assets is relieved and resulting gains or losses are reflected in current operations. My Blind Spot, Inc. evaluates long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If such asset is considered impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the asset exceeds the fair value of the asset. During 2019, there were no events or changes in circumstances indicating that the carrying amount of the fixed assets may not be recoverable.

The Organization capitalizes all fixed assets with a cost of \$500 or more. Donations of fixed assets are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(k) Advertising Expenses

The Organization incurred advertising and marketing expense of \$5,704 for the year ended December 31, 2019 which has been included in the accompanying statements of functional expenses.

(l) Donated Services

The Organization receives donated services from a variety of unpaid volunteers assisting the Organization. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under GAAP have not been satisfied.

(m) Net assets with donor restrictions

As of December 31, 2019, My Blind Spot, Inc. had \$12,000 of temporarily restricted assets. All previous restricted funds have been utilized in accordance with the grants for costs incurred for the purpose of training the blind in the use of My Blind Spot's accessible version of QuickBooks accounting software as well as operating expenses incurred during the year in connection with the Organization's purpose.

(n) Available Resources and Liquidity

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maintain cash as available funds. The Organization only has one source of liquidity at its disposal, cash, and does not have any lines of credit, or commercial paper facilities. A Board member supplies loans to the Organization as needed. The Organization is small and depends on customer service contracts, grants, and donations. The Organization's expenses are directly tied to the program service revenue. Normal operating expenses and overhead are monitored regularly and are maintained at a minimum to support the current expenses and future growth of the Organization.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures. The Organization's only debt does not have any terms of repayment as the nature and structure of the debt as being from a board member, and therefore all cash is available to meet current operating needs.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(n) Available Resources and Liquidity (cont'd).

cover general expenditures not covered by donor-restricted resources. Although the Organization's cash flow statement shows negative cash generated by operations for the fiscal year ending 2019, they anticipate positive cash flow for 2020 as they are anticipating additional customer service revenue in 2020 from public and private corporations as follows;

Canon USA – a three-year contract \$7,500,
Reader's Digest - \$7,800.
FCB Healthy NY \$27,000
BillGo – 2 year contract \$60,000 annually

The Organization expects to collect sufficient cash in the near term to meet its cash needs. Additionally, the Organization has greatly reduced program and administrative costs during 2020.

As of December 31, 2020, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

Cash and cash equivalents	\$ 13,273
Accounts receivable	<u>4,400</u>
Total	<u>\$ 18,123</u>

(o) Recent Accounting Pronouncements

In February 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. This pronouncement changes the requirements of recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements. ASU No. 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under previous U.S. GAAP. A lessee should recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The amendments in this update are effective for fiscal years beginning after December 15, 2020, and early adoption is permitted. My Blind Spot, Inc. is in the process of assessing the implementation date of the provisions of ASU No. 2016-02 and the impact of the pronouncement on its results of operations, financial positions, cash flows, and notes to the financial statements. The organization will adopt and implement the standard at the required time.

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(0) Recent Accounting Pronouncements (cont'd).

In August 2016, FASB issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958)* (ASU 2016-14). This pronouncement changes the presentation of financial statements for Not-for-Profit entities. ASU No. 2016-14 requires the presentation of two net asset classes (without donor restrictions and with donor restrictions). The pronouncement requires all Not-for-Profit entities to present together in one place the amounts of expense by both their natural and functional classifications. Additionally, ASU No. 2016-14 provides enhanced disclosures about amount and purposes of board designations, appropriations and self-imposed limits on resources without donor imposed restrictions as well as new liquidity disclosures.

Finally, ASU No. 2016-14 requires entities to provide quantitative and qualitative information about management of liquid resources and availability of financial assets to meet cash needs within one year of the balance sheet date. The amendments in this update are effective for fiscal years beginning after December 15, 2017, and early adoption is permitted. My Blind Spot, Inc. has adopted ASU 2016-14 as of and for the year ended December 31, 2019.

During May, 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2014-09, "Revenue from Contracts with Customers (Topic 606)". This ASU was the result of a joint project of the FASB and the International Accounting Standards Board ("IASB") to clarify the principles for recognizing revenue and to develop a common revenue standard for U.S. GAAP and IFRS.

The guidance in this ASU affects any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of non-financial assets unless those contracts are within the scope of other standards.

The ASU provides that an entity should recognize revenue to reflect the transfer of promised goods or services to customers in an amount that equals the consideration the entity expects to be entitled to in exchange for those goods or services. An entity should apply the following five-step process to recognize revenue:

- Step 1: Identify the contract with the customer.
- Step 2: Identify the performance obligations under the contract.
- Step 3: Determine the transaction price.
- Step 4: Allocate the transaction price to the performance obligations under the contract.
- Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

The amendments of ASU No. 2014-09 are effective for non-public companies for annual reporting periods beginning after December 15, 2019, and interim periods beginning one year later, December 15, 2020 and early adoption is permitted. My Blind Spot, Inc. has elected early

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -1 Summary of Significant Accounting Policies (cont'd).

(0) Recent Accounting Pronouncements (cont'd).

adoption and has implemented the standard as of December 31, 2019.

The FASB issued ASU 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. Contributions are specifically excluded from the new revenue recognition guidance in ASC 606, *Revenue for Contracts with Customers* and are instead covered under ASC 958-602, *Not-for-Profit Entities-Revenue Recognition*. Exchange transactions fall under the guidance in ASC 606. after December 15, 2019. The Organization will adopt and implement ASU 2014-09 and ASU 2018-08 at the required time.

Note-2 Accounts and Grants Receivable

Accounts and grants receivables are summarized as follows:

Accounts receivable	\$ 4,400
Grants receivable	-0-
	4,400
Less: allowance for doubtful accounts	-0-
	-0-
Total	\$ 4,400

Note -3 Property and Equipment

Property and equipment is summarized as follows:

Office and computer equipment	\$ 14,734
Machinery and equipment	2,054
Website	17,200
	33,988
Less: Accumulated depreciation	23,745
	\$ 10,243

Depreciation expense related to property and equipment amounted to \$5,848 for the year ended December 31, 2019, and is included in management and general expenses.

MY BLIND SPOT, INC.
NOTES TO FINANCIAL STATEMENTS
(SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT)
DECEMBER 31, 2019

Note -4 Patent Application costs

The organization is in the process of applying for a patent. The patent is for a method /technology that confirms that the codes and remediation's made to a website to make it WCAG compliant do not regress from the point of compliance, and validates that the digital platform maintains that compliance. Legal costs associated with the application have been capitalized. The patent has been currently researched with regard to prior art and the organization is currently in the stage of drafting the claims.

Note -5 Related Party Transactions

During the year ended December 31, 2019 a Board member advanced funds in the amount of \$96,017 to the Organization and repaid funds in the amount of \$69,796 to the board member. The advances have no set repayment terms. The balance due to the board member is \$106,398 at December 31, 2019.

Note -6 Board Designated Funds

The Board Members have not provided or stipulated any board designated funds as of December 31, 2019.

Note -7 Subsequent Events

The Organization defines subsequent events as events or transactions that occur after the statement of financial position date, but before the financial statements are issued or available to be issued. Subsequent events are recognized in two categories: (1) recognized subsequent events; which provide additional evidence about conditions that existed at the statement of financial position date and (2) non-recognized subsequent events, which provide evidence about conditions that did not exist as of the statement of financial position date but arose after that date. Recognized subsequent events are required to be disclosed. My Blind Spot, Inc. has evaluated subsequent events through August 19, 2020, which is the date the accompanying financial statements were available to be issued, and no events have occurred from the statement of financial position date that would affect the accompanying financial statements.