HOPE BEYOND BRIDGES

COMPILATION AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

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Calvin K. Tang CPA

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors and Management
Hope Beyond Bridges

I have compiled the accompanying financial statements of Hope Beyond Bridges (a non-profit organization), which comprise the statement of financial position as of DECEMBER 31, 2025, and the related statements of activities and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. I have not audited the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Calvin K. Tang, CPA, CGMA

Cypress, Texas
May 5, 2026

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HOPE BEYOND BRIDGES

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025
(with comparative amounts at December 31, 2024)

	2025	2024
ASSETS		
Current Assets		
Cash	$ 51,509	$ 36,216
Investment	18,660	10,426
Prepaid Expenses	4,192	4,466
Other	25	25
Total Current Assets	74,386	51,133
Long-term Assets		
Properties, Plants, and Equipment (net)	16,334	19,053
Total Long-term Assets	16,334	19,053
Total Assets	**$ 90,720**	**$ 70,186**
LIABILITIES AND NET ASSETS		
Current Liabilities		
Account Payables	$ 9,577	$ 9,420
Other Payables	1,687	60
Total Current Liabilities	11,264	9,480
Total Liabilities	11,264	9,480
Net Assets		
Without Donor Restrictions	63,795	43,685
With Donor Restrictions	15,661	17,021
Total Net Assets	79,456	60,706
Total Liabilities and Net Assets	**$ 90,720**	**$ 70,186**

See notes to financial statements

HOPE BEYOND BRIDGES

STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025
(with summarized totals for year ended December 31, 2024)

	2025			
	Without Donor Restrictions	With Donor Restrictions	Total	2024 Total
Revenue				
Contributions & Donations	$ 124,288	$ -	$ 124,288	$ 120,354
Events	60,750	-	60,750	75,405
Interest	9	-	9	20
Investment Income	464	-	464	420
Total Revenue	185,511	-	185,511	196,199
Expenses				
Events	10,269	-	10,269	23,652
Programs	132,208	1,360	133,568	116,788
Fundraising	11,829	-	11,829	11,755
Administrative Expense	8,376	-	8,376	10,872
Depreciation Expense	2,719	-	2,719	-
Total Expense	165,401	1,360	166,761	163,067
Change in Net Assets	**$ 20,110**	**$ (1,360)**	**$ 18,750**	**$ 33,132**

See notes to financial statements

HOPE BEYOND BRIDGES

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025
(with summarized totals for year ended December 31, 2024)

	2025							2024
	Program Services			Support Services				
	Hygiene Kits	Homeless Ministries	Total	Management and General	Fundraising	Total	Total Expenses	Total
Payroll	$ -	$ 41,714	$ 41,714	$ 2,318	$ 2,318	$ 4,636	$ 46,350	$ 45,000
Employee Benefit	-	4,298	4,298	946	-	946	5,244	3,515
Vehicle Maintenance	-	9,586	9,586	-	-	-	9,586	3,844
Travel Expenses	-	3,567	3,567	-	-	-	3,567	3,850
Depreciation	-	2,614	2,614	105	-	105	2,719	985
Bank Fee	-	-	-	-	1,987	1,987	1,987	1,839
Charitable Contributions	-	784	784	-	-	-	784	752
Branding & Communication	-	22	22	-	5,220	5,220	5,242	6,129
Office Equipment	-	128	128	-	-	-	128	-
Professional Fees	-	-	-	2,219	-	2,219	2,219	3,147
Dues & Subscriptions	-	434	434	-	-	-	434	1,151
Event Expenses	-	-	-	-	10,269	10,269	10,269	23,652
Material and Supplies	7,608	15,407	23,015	250	250	500	23,515	16,303
Insurance	-	5,705	5,705	760	-	760	6,465	2,867
Meals & Entertainment	-	940	940	-	-	-	940	813
Office Supplies	-	1,036	1,036	-	-	-	1,036	999
Postage and Mailing Service	-	153	153	-	-	-	153	191
Printing	-	-	-	-	171	171	171	-
Telephone	-	89	89	-	-	-	89	75
Professional Development	-	1,225	1,225	-	-	-	1,225	49
Rent	-	40,872	40,872	1,883	1,883	3,766	44,638	47,906
Total Expense	$ 7,608	$ 128,574	$ 136,182	$ 8,481	$ 22,098	$ 30,579	$ 166,761	$ 163,067

See notes to financial statements

HOPE BEYOND BRIDGES

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025
(with comparative amounts for year ended December 31, 2024)

	2025	2024
Cash Flows from Operating Activities		
Change in net assets	$ 18,750	$ 33,132
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	2,719	985
Capital expenditure	-	(18,300)
Changes in operating assets and liabilities	2,058	2,811
Total Adjustments	4,777	(14,504)
Net Cash Provided (Used) by Operating Activities	23,527	18,628
Net Increase (Decrease) in Cash	23,527	18,628
Cash, Beginning of Year	46,642	28,014
Cash, End of Year	**$ 70,169**	**$ 46,642**

See notes to financial statements

NOTES TO FINANCIAL STATEMENTS

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Hope Beyond Bridges (HBB), a 501(c)(3) non-profit organization, provides meals and hygiene items for the homeless in Houston, Texas. Its mission is to bring hope to the homeless through developing lasting relationships and sharing the grace and love of Jesus Christ. HBB is supported primarily through donor contributions and fundraising activities.

Summary of Significant Accounting Policies

1. Revenue Recognition
   HBB records earned revenues on an accrual basis. In addition, it records as revenue the following types of contributions, when they are received unconditionally at their fair value: cash, promises to give, and gifts of other assets. Conditional contributions are recognized as revenue when the conditions on which they depend have been substantially met.

   HBB records contributions as with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When donor restrictions expire, i.e., when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions.

2. Contributed Services
   Many individuals volunteered their time and performed a variety of tasks that assist HBB in preparing meals and the distribution of meals and hygiene items. HBB receives approximately 4,000 volunteer hours per year. However, in the year ending December 31, 2025, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

3. Basis of Presentation and Use of Estimates
   The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United State of America (“USGAAP”), which requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, 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. Accordingly, actual results could differ from those estimates.

4. Property and Equipment
   HBB capitalizes all property and equipment purchased or donated with a cost of $2,000 or more. Property and equipment are depreciated using the straight-line method.

5. Net Asset Presentation
   a. Without donor restrictions – consist of resources available for the general support of HBB's operations. They may be used at the discretion of HBB's management and the Board of Directors.
   b. With donor restrictions – consist of amounts restricted by donors to be used for specific activities or at some future dates, or which require HBB to maintain in perpetuity. When a donor restriction expires, i.e., when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions.

6. Changes in Accounting Principle
   Revenue from Contracts with Customers
   Effective January 1, 2020, HBB adopted Accounting Standards Update (ASU 2014-09), Revenue from Contracts with Customers, as amended. The guidance provides a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers and supersedes most current revenue recognition guidance. The new revenue recognition guidance does not apply to how contributions and pledges are recognized, as they are specifically scoped out of the new guidance. As a result, there is no change in the way HBB recognizes revenue.

   Recognition of Contributions
   Effective January 1, 2020, HBB adopted ASU 2018-08, clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. It provides a framework for evaluating whether grants and contributions should be accounted for as exchange transactions or as non-exchange transactions. This guidance has no impact on HBB's financial statements.

7. Income Taxes
   HBB 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.

8. Investments
   Under SFAS No. 124, Accounting for Certain Investments Held by Not-for-Profit Organizations, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial

position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

9. Cash and Cash Equivalents
   For the purposes of the statements of cash flows, HBB considers all highly liquid investments available for current use with an initial maturity of three (3) months or less to be cash equivalents.

NOTE B – RESTRICTIONS ON NET ASSETS

Substantially all of the restrictions on net assets at the end of 2025 are related to funds raised to provide assistance to people who were displaced as a result of certain situations and the remaining unused funds donated toward the purchase of a vehicle.

NOTE C – PROMISES TO GIVE

For the year ending December 31, 2025, HBB has no unconditional or conditional promises to give.

NOTE D – INVESTMENTS

US GAAP requires that certain assets and liabilities be reported at fair value and establishes a hierarchy that prioritizes inputs used to measure fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The three levels of the fair value hierarchy are as follows:

- Level 1 – Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the reporting date.
- Level 2 – Inputs are other than quoted prices included in Level 1, which are either directly observable or can be derived from or corroborated by observable market data at the reporting date.
- Level 3 – Inputs are not observable and are based on the reporting entity's assumptions about the inputs market participants would use in pricing the asset or liability.

HBB has an investment in a Schwab Brokerage Account measured at a fair value of $18,660 under the fair value hierarchy of Level 1 on December 31, 2025.

NOTE E – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2025
Vehicles	$ 58,517
Furniture	1,625
Accumulated depreciation	(43,808)
	$ 16,334

NOTE F – LONG TERM DEBT

For the year ending December 31, 2025, HBB has no long-term debt.