Restored Hope Network
Financial Statements
December 31, 2025

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Platform
CPAs, LLP

Accountant's Compilation Report

June 8, 2026

Restored Hope Network
Colorado Springs, CO

To the Board of Directors,

Management is responsible for the accompanying financial statements of Restored Hope Network (a nonprofit organization), which comprise of 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 accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Platform CPAs, LLP

6510 Millrock Drive #415
Holladay, UT 84121

Restored Hope Network
Statement of Financial Position
December 31, 2025

(See accompanying notes and accountant's compilation report)

Assets	
Cash	$ 296,628
Donor Restricted Cash	2,577
Net Fixed Assets	492
Operating Lease - Right of Use Asset	42,965
Total Assets	$ 342,662

Liabilities	
Current Portion of Operating Lease Liabilities	$ 10,839
Long-Term Liabilities	32,126
Total Liabilities	42,965
Net Assets	
Net Assets With Donor Restrictions	2,577
Net Assets Without Donor Restrictions	297,120
Total Net Assets	299,697
Total Liabilities and Net Assets	$ 342,662

Restored Hope Network
Statement of Activities
For the Year Ended December 31, 2025

(See accompanying notes and accountant's compilation report)

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Contributions	$ 201,229	$ 2,660	$ 203,889
Conferences & Educational	93,016		93,016
Program Income	2,816		2,816
Memberships	8,175		8,175
Miscellaneous Income	1,134		1,134
Interest	5,065		5,065
Total Revenue and Support	311,435	2,660	314,095
Net Assets Released from Restriction	2,375	(2,375)	-
	313,810	285	314,095
Expenses			
Program	172,338		172,338
Management and Administration	29,286		29,286
Total Expenses	201,624	-	201,624
Change in Net Assets	112,186	285	112,471
Net Assets at Beginning of Year	184,934	2,292	187,226
Net Assets at End of Year	$ 297,120	$ 2,577	$ 299,697

Restored Hope Network
Statement of Functional Expenses
For the Year Ended December 31, 2025

(See accompanying notes and accountant's compilation report)

	Program	Mgmt. & Admin.	Fund Raising	Total
Gifts to Organizations & Individuals	$ 3,300			$ 3,300
Advertising and Promotion	3,318			3,318
Business Expenses	115			115
Conference Expenses	9,007			9,007
Depreciation	-	$ 222		222
Dues and Subscriptions	1,130			1,130
Employee Benefits	2,841	316		3,157
Leader/Member Expense	875			875
Insurance	7,080			7,080
Office Space	15,950	1,772		17,722
Printing and Publication	7,485			7,485
Professional Fees	4,968	14,550		19,518
Pure Passion	4,434			4,434
Salaries and wages	94,641	10,516		105,157
Taxes, Payroll	6,736	748		7,484
Travel	10,458	1,162		11,620
Total Expenses	$ 172,338	$ 29,286	$ -	$ 201,624

Restored Hope Network
Statement of Cash Flows
For the Year Ended December 31, 2025

(See accompanying notes and accountant's compilation report)

Cash Flows from Operating Activities:	
Change in Net Assets	$ 112,471
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	222
Increase in Operating Lease Right-of-Use Asset	(33,369)
Decrease in Payroll Liabilities	(3,747)
Increase in Operating Lease Liabilities	33,369
Net Cash Provided by Operating Activities	108,946
Net Increase in Cash	108,946
Cash as of December 31, 2024	190,259
Cash as of December 31, 2025	$ 299,205

Supplemental Disclosure of Cash Flow Information

No interest was paid for the year ending December 31, 2025

Restored Hope Network
Notes to Financial Statements
(See accountant's compilation report)

Note A - Organization

Restored Hope Network (RHN) is a religious organization incorportated in the State of Missouri. Restored Hope Network was established in 2012 to educate and equip individuals in the matters of personal relationships and sexual ethics. The Organization is an inter-denominational membership-governed network dedicated to restoring hope to those broken by sexual and relational sin, especially those impacted by homosexuality. RHN proclaims that Jesus Christ has life-changing power for all who submit to Christ as Lord; they also seek to equip His church to impart that transformation. The organization's primary source of revenue is contributions followed by conference attendance fees and printed materials sales.

Note B - Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified 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 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. Some donor restrictions are temporary in nature and those restrictions will be met by actions of the Organization or the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

As of December 31, 2025 the Organization had $2,577 in donor restricted net assets.

2. Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in net assets without donor restrictions. All other donor restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are recorded as net assets without donor restrictions.

Restored Hope Network
Notes to Financial Statements
(See accountant's compilation report)

Note B - Summary of Significant Accounting Policies (Continued)

3. Income Taxes

The Organization is exempt from Federal income taxes under Internal Revenue Code Section 501(c)(3) and, therefore, has made no provision for Federal or state income taxes. The Organization's federal Returns of Organization Exempt From Income Tax are subject to examination by the IRS generally for three years after they were filed.

4. Functional Allocation of Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated, principally on a direct cost basis, among program, management and administrative and fund raising activities.

5. Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all cash and other highly liquid investments with initial maturities of three months or less to be a cash equivalent. As of December 31, 2025 the Organization held $299,205 in cash, of which, $2,577 is restricted for specific purposes by donors. The organization maintains cash in two banks.

6. Liquidity and Availablity of Financial Assets

As part of the Organization's liquidity management plan, cash in excess of daily requirements is invested in a savings account. The Organization has $296,628 of financial assets available within one year of the statement of financial position date to meet cash needs for general operating expenditures, consisting of cash.

7. Property and Equipment

Fixed assets acquired with general funds are recorded at cost. While the Organization maintains record of these assets, a formal policy regarding capitalization of these assets has not been established. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets.

8. Advertising

The Organization expenses advertising costs as they are incurred. The primary method of advertising is exposure at conferences to enhance the Organization's visibility. Advertising costs for the year were $3,318.

9. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

10. Leases

The Organization has a three year and three month lease on its office space which expires April of 2029. Lease liabilities are calculated using the three year treasury rate at the inception of the lease. Lease payments for leases with a term of 12 months or less are expensed on a straight-line basis over the term of the lease with no lease asset or liability recognized.

Note C - Revenue Recognition

The Organization has adopted ASU 2014-09, Revenue from Contracts with Customers. This guidance addresses when the Organization can recognize revenue from its conference attendance fees. In 2025 the conferences for which the Organization collected fees were complete. There is no deferred revenue as of December 31, 2025.

Note D - Net Assets

Restricted net assets were $2,577 as of December 31, 2025. Those consist of $2,577 donated for scholarships.

Note E - Property and Equipment

Fixed assets consist of the following:

Office Equipment	$	5,689
Less: accumulated depreciation		(5,197)
Total fixed assets - net	$	492

Note F - Fundraising Expenses

The Organization had no fundraising expenses for the year ended December 31, 2025.

Note G - Compensated Absences

Compensated absences for sick pay and personal time have not been accrued since they cannot be reasonably estimated. The Organization's policy is to recognize these costs when actually paid.

Note H - Lease Agreement

The Organization's office space is leased through April 15, 2029. Minimum lease payments are as follows:

Year Ended December 31, 2026		11,223
Year Ended December 31, 2027		15,360
Year Ended December 31, 2028		15,888
Three Months Ended March 31, 2029		4,005
Total minimum lease payments	$	46,476

The following summarizes the line items in the balance sheet which include amounts for the operating lease as of December 31, 2025.

Operating lease right-of-use assets	$	42,965
Current portion of operating lease liabilities	$	10,839
Long-term operating lease liabilities		32,126
Total operating lease liabilities	$	42,965

Office lease expense for the year ended December 31, 2025 was $9,936.

Note I - Subsequent Events

The Organization has performed an evaluation of subsequent events through June 8, 2026, which is the date these financial statements were available to be issued.