



Haiti Prison and Rehabilitation Ministry

Itasca, Texas

Financial Statements and Compilation Report
For the Year Ended December 31, 2025

Haiti Prison and Rehabilitation Ministry

Itasca, Texas

December 31, 2025

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Independent Accountant's Compilation Report

To the Board of Directors
Haiti Prison and Rehabilitation Ministry
Itasca, Texas

Management is responsible for the accompanying financial statements of Haiti Prison and Rehabilitation Ministry (a not-for-profit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and functional expenses for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the statement of cash flows and omitted disclosures were included in the financial statements, they might influence the user's conclusions about Haiti Prison and Rehabilitation Ministry's financial position, change in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Payne, White & Schmutz, CPA, PA

Payne, White & Schmutz, CPA, PA
Seneca, South Carolina
April 10, 2026

Financial Statements

Haiti Prison and Rehabilitation Ministry

Statement of Financial Position

December 31, 2025

Assets:

Cash and cash equivalents	\$ 64,404
Other assets	19
Property and equipment, net of accumulated depreciation of \$13,433	<u>17,567</u>
Total assets	<u><u>\$ 81,990</u></u>

Liabilities:

Accounts payable	<u>\$ -</u>
Total liabilities	<u>-</u>

Net assets:

Without donor restriction	81,990
With donor restrictions	<u>-</u>
Total net assets	<u>81,990</u>
Total liabilities and net assets	<u><u>\$ 81,990</u></u>

See accompanying accountant's compilation report.

Haiti Prison and Rehabilitation Ministry

Statements of Activities

For the year ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:			
Contributions of financial assets	\$ 140,552	\$ 34,598	\$ 175,150
Contributions of nonfinancial assets	3,209	-	3,209
Miscellaneous income	(171)	-	(171)
Exchange gain/(loss)	2,500	-	2,500
Interest income	1	-	1
	<hr/>	<hr/>	<hr/>
Total revenue and support	146,091	34,598	180,689
	<hr/>	<hr/>	<hr/>
Reclassifications:			
Satisfaction of program restrictions	34,763	(34,763)	-
	<hr/>	<hr/>	<hr/>
Expenses:			
Ministry expenses	146,913	-	146,913
Administrative expenses	16,866	-	16,866
Fundraising expenses	5,740	-	5,740
	<hr/>	<hr/>	<hr/>
Total expenses	169,519	-	169,519
	<hr/>	<hr/>	<hr/>
Change in net assets	11,335	(165)	11,170
	<hr/>	<hr/>	<hr/>
Net assets, beginning of year	70,655	165	70,820
	<hr/>	<hr/>	<hr/>
Net assets, end of year	\$ 81,990	\$ -	\$ 81,990
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See accompanying accountant's compilation report.

Haiti Prison and Rehabilitation Ministry**Statement of Functional Expenses****For the year ended December 31, 2025**

	<u>Ministry</u>	<u>Administrative</u>	<u>Fundraising</u>	<u>Total</u>
Wages	\$ 38,359	\$ 12,160	\$ -	\$ 50,519
Food	48,592	-	43	48,635
Travel	23,423	-	445	23,868
Vehicle expense	11,355	-	102	11,457
Depreciation	6,200	-	-	6,200
Bibles and literature	5,128	-	-	5,128
Miscellaneous expense	5,022	80	-	5,102
Professional fees	494	2,828	249	3,571
Medicine and hygiene supplies	3,130	-	-	3,130
Printed materials	-	-	2,481	2,481
Information technology	-	1,313	1,089	2,402
Office supplies	1,437	259	83	1,779
Occupancy	1,728	-	-	1,728
Purchased water	1,521	-	-	1,521
Bank and other fees	-	226	886	1,112
Shipping	230	-	362	592
Other supplies	294	-	-	294
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Total expenses	\$ 146,913	\$ 16,866	\$ 5,740	\$ 169,519

See accompanying accountant's compilation report.