

SAVE A LIFE INTERNATIONAL, INC.

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2025

TO GOD BE THE GLORY

SAVE A LIFE INTERNATIONAL, INC.

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
Statement of Assets, Liabilities, and Net Assets – Modified Cash Basis	3
Statement of Receipts and Disbursements – Modified Cash Basis	4
Notes to Financial Statements	5 - 7

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Save a Life International, Inc.

I have audited the accompanying financial statements of Save a Life International, Inc. (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets - modified cash basis as of December 31, 2025, and the related statement of receipts and disbursements - modified cash basis for the year then ended, and the related notes to the financial statements.

In my opinion the financial statements referred to above present fairly, in all material respects, the financial position of Save a Life International, Inc. as of December 31, 2025, and the changes in its net assets for the year then ended in accordance with the modified cash basis of accounting.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Save a Life International, Inc. and to meet other ethical responsibilities in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis of Accounting

I draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. My opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

John Leatherman, CPA

John Leatherman, CPA

Perkasie, Pennsylvania

June 12, 2026

SAVE A LIFE INTERNATIONAL, INC.
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS
DECEMBER 31, 2025

	2025
ASSETS	
Current Assets:	
Cash	\$ 1,106,168
Investments	305,453
	305,453
TOTAL ASSETS	\$ 1,411,621
LIABILITIES AND NET ASSETS	
Current Liabilities:	
Credit Cards Payable	\$ 1,306
Payroll Taxes Payable	5,017
Total Current Liabilities	6,323
Net Assets:	
Net Assets With Donor Restrictions	-
Net Assets Without Donor Restrictions:	1,405,298
Total Net Assets	1,405,298
TOTAL LIABILITIES AND NET ASSETS	\$ 1,411,621

The accompanying notes are an integral part of the financial statements.

SAVE A LIFE INTERNATIONAL, INC.
STATEMENT OF RECEIPTS AND DISBURSEMENTS - MODIFIED CASH BASIS
FOR THE YEAR ENDED DECMEBER 31, 2025

	2025
	Without Restrictions
Receipts:	
Contributions	\$ 1,265,797
Interest Income	44,413
Dividends and Capital Gain Distributions	21,099
Unrealized Loss on Investments	(15,643)
Total Receipts	1,315,666
Disbursements:	
Program Services:	
Programs and Grants - Ukraine, Poland and USA	454,424
Humanitarian Aide	6,996
Total Program Services	461,420
Supporting Services:	
Payroll and Taxes	100,950
Rent and Utilities	12,663
Travel and Conferences	11,583
Professional Fees	8,030
Subcontractor	8,005
Office Expense	6,981
Professional Development	1,186
Insurance	702
Total Supporting Services	150,100
Fundraising:	
Payroll and Taxes	96,025
Fundraising	34,838
Banquet Expenses	13,946
Total Fundraising	144,809
Total Disbursements	756,329
Change in Net Assets	559,337
Net Assets - Beginning of Year	845,961
Net Assets - End of Year	\$ 1,405,298

The accompanying notes are an integral part of the financial statements.

SAVE A LIFE INTERNATIONAL, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

Note 1 - Summary of Significant Accounting Policies:

Entity:

Save a Life International, Inc. (the Organization) is a 501(c)(3) non-profit organization. Save a Life International, Inc. helps women in crisis, including crisis pregnancies, domestic drug abuse, post-abortion depression, and other types of hardships. They provide education and bring awareness to young people about the importance of sexual integrity, the consequences of abortion, and sharing God's grace.

Basis of Accounting:

The accompanying financial statements have been prepared on the modified cash basis of accounting. The statement of receipts and disbursements, and statement of assets, liabilities, and net assets reflect only cash received and disbursed. Therefore, receivables and accrued income and expenses, which would be recognized under account principles generally accepted in the United States of America, and which may be material in amount, are not recognized in the accompanying financial statements. The organization recognizes credit card and payroll liabilities.

Net Assets:

Financial statements are required to report information regarding its net assets and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed stipulations.

Net Assets with Donor Restrictions – Net assets that are subject to donor-imposed stipulations.

The Organization had no Net Assets with Donor Restrictions at December 31, 2025.

Revenue Recognition:

The organization derives its revenue primarily from contributions and grants. Revenues are recognized when received in accordance with the modified cash basis of accounting.

Cash Contributions:

Contributions received are recorded as increases in net assets without donor restrictions and net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.

Notes to Financial Statements – Continued:

When donor-restrictions expire (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 statements of revenues, expenses, and other changes in net assets – modified cash basis as net assets released from restrictions.

Fair Value Measurements:

The Organization follows the fair value hierarchy that prioritizes the input to valuation techniques used to measure fair value. This framework expands disclosures about fair value measurements

Investments:

Investments in securities with readily determinable fair value are reported at fair value on the statement of financial position, with gains and losses included in the statement of receipts and disbursements – modified cash basis.

Cash:

The Organization has accounts in commercial banks and a regulated investment corporation. The amounts on deposit at the banks may exceed the Federal Deposit Insurance Corporation insured limit of \$250,000. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash.

Income Taxes:

The Organization is exempt from federal income taxes under provisions of Section 501(c)(3) of the Internal Revenue Code, and from Pennsylvania taxation under the applicable provisions of the Commonwealth's not-for-profit organization statutes.

The Organization utilizes ASC 740-10, *Accounting for Uncertainty in Income Taxes*, as it relates to uncertain tax positions. Management has reviewed its current and past federal and state income tax positions, and has determined that the tax positions taken are certain and there is no likelihood that a material tax assessment would be made if the respective government agencies examined tax returns subject to audit. Accordingly, no provision for the effects of uncertain tax positions has been recorded, nor have any related interest and penalties been accrued.

The IRS and state taxing authorities retain the right to review filed tax returns, generally for three years after they were filed. The Organization is not currently under audit and has not been contacted by any of these tax jurisdictions.

Note 2 – Investments:

The organization's investments consist of shares in publicly traded mutual funds, which are stated at fair value based upon quoted market prices at year end. At December 31, 2025, the fair value of investments was \$305,453.

Notes to Financial Statements – Concluded:

Note 3 - Liquidity and Availability of Financial Assets:

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	2025
Cash and Investments Without Restrictions	<u>\$ 1,411,621</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Note 4 - Subsequent Events:

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through June 12, 2026, which is the date the financial statements were available to be issued.