



Touching Lives, Inc.

FINANCIAL STATEMENTS

September 30, 2025 and 2024

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REPORT





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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Touching Lives, Inc.

Opinion

We have audited the accompanying financial statements of Touching Lives, Inc. (a nonprofit organization herein after referred to as the Ministry), which comprise the statements of financial position as of September 30, 2025 and 2024 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Touching Lives, Inc. as of September 30, 2025 and 2024 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ministry and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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 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 Ministry'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

Our 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 our 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, we:

- 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 Ministry'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 Ministry's ability to continue as a going concern for a reasonable period of time.

We are 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 we identified during the audit.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Atlanta, Georgia
December 1, 2025



FINANCIAL STATEMENTS



Touching Lives, Inc.
Statements of Financial Position

<i>September 30,</i>	2025	2024
Assets		
Cash and cash equivalents	\$ 999,015	\$ 167,502
Inventory	95,973	9,896
Prepaid expenses and other assets	76,882	59,244
Investments in marketable securities	-	1,294,799
Total assets	\$ 1,171,870	\$ 1,531,441
Liabilities and Net Assets		
Accounts payable	\$ 59,210	\$ 24,204
Accrued expenses	248	3,890
Total liabilities	59,458	28,094
Net assets		
Without donor restrictions	1,112,412	1,503,347
Total net assets	1,112,412	1,503,347
Total liabilities and net assets	\$ 1,171,870	\$ 1,531,441

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

Touching Lives, Inc.
Statements of Activities

<i>For the years ended September 30,</i>	2025	2024
Revenue and Other Support		
Without donor restrictions		
Contributions	\$ 2,509,747	\$ 2,197,026
Conference income	-	54,007
Product sales	29,672	45,985
Contributions of non-financial assets	-	6,000
Investment income, net	39,281	251,198
Other income	2,370	2,214
<hr/>		
Total revenue and other support without donor restrictions	2,581,070	2,556,430
Expenses		
<i>Program services</i>		
	2,616,502	2,246,447
<i>Supporting services</i>		
General and administrative	170,416	253,843
Fundraising	185,087	130,589
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Total supporting services	355,503	384,432
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Total expenses	2,972,005	2,630,879
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Change in net assets	(390,935)	(74,449)
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Net assets without donor restrictions at beginning of year	1,503,347	1,577,796
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Net assets without donor restrictions at end of year	\$ 1,112,412	\$ 1,503,347

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

Touching Lives, Inc.
Statements of Functional Expenses

For the year ended September 30, 2025

	Supporting Services			Total
	Program Services	Management and General	Fundraising	
Advertising and publicity	\$ 79,656	\$ -	\$ -	\$ 79,656
Air time	1,048,235	-	55,170	1,103,405
Answering service	38,992	-	-	38,992
Cost of goods sold	113,130	-	-	113,130
Dues and subscriptions	-	1,540	-	1,540
Bank processing fees	-	42,938	-	42,938
Insurance	-	24,927	-	24,927
Internet and website	13,989	-	-	13,989
Missions	1,000	-	-	1,000
Other expenses	-	5,863	-	5,863
Printing and postage	209,704	-	23,300	233,004
Production	107,781	-	11,976	119,757
Professional fees	914,118	60,364	94,641	1,069,123
Software and supplies	86,733	33,729	-	120,462
Travel and meals	3,164	1,055	-	4,219
Total expenses	\$ 2,616,502	\$ 170,416	\$ 185,087	\$ 2,972,005

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

Touching Lives, Inc.
Statements of Functional Expenses (Continued)

For the year ended September 30, 2024

	Supporting Services			Total
	Program Services	Management and General	Fundraising	
Advertising and publicity	\$ 137,162	\$ -	\$ -	\$ 137,162
Air time	829,225	-	43,643	872,868
Answering service	16,121	-	-	16,121
Conferences	96,925	-	-	96,925
Contribution to Cross Pointe Church	171,909	-	-	171,909
Cost of goods sold	39,842	-	-	39,842
Depreciation	6,048	1,927	96	8,071
Dues and subscriptions	-	1,552	-	1,552
Facilities	4,350	3,150	-	7,500
Bank processing fees	-	26,126	-	26,126
Insurance	-	23,823	-	23,823
Internet and website	14,446	-	-	14,446
Missions	6,777	-	-	6,777
Printing and postage	62,382	-	6,931	69,313
Production	162,781	-	18,087	180,868
Professional fees	623,791	169,232	61,832	854,855
Software and supplies	56,456	21,955	-	78,411
Travel and meals	18,232	6,078	-	24,310
Total expenses	\$ 2,246,447	\$ 253,843	\$ 130,589	\$ 2,630,879

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

Touching Lives, Inc.
Statements of Cash Flows

<i>For the years ended September 30,</i>	2025	2024
Operating Activities		
Change in net assets	\$ (390,935)	\$ (74,449)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	-	8,071
Unrealized and realized (gain) loss on investments	(66,742)	(215,489)
Changes in operating assets and liabilities		
Prepaid expenses and other assets	(17,638)	22,303
Inventory	(86,077)	(4,464)
Accounts payable	35,006	13,729
Accrued expenses	(3,642)	(21,924)
Performance obligation liabilities	-	(35,652)
Net cash provided by (used in) operating activities	(530,028)	(307,875)
Investing Activities		
Purchase of investments	(28,255)	(71,399)
Proceeds from sale of investments	1,389,796	384,461
Net cash provided by (used in) investing activities	1,361,541	313,062
Net change in cash and cash equivalents	831,513	5,187
Cash and cash equivalents, at beginning of year	167,502	162,315
Cash and cash equivalents, at end of year	\$ 999,015	\$ 167,502

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

Note 1: DESCRIPTION OF THE ORGANIZATION

Touching Lives, Inc. (the Ministry) is a nonprofit organization incorporated under the laws of the state of Georgia in May 1994. The Ministry is dedicated to spreading the Gospel of Jesus Christ, evangelizing the lost and encouraging the Christian through television broadcasts, literature, conferences and through the internet. The Ministry is supported through contributions from the general public and the congregation of Cross Pointe, The Church at Gwinnett Center, Inc. The television broadcasts are worship services, as hosted by Dr. James Merritt.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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 (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

Use of Estimates

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related to the valuation of inventory, the fair value of investments in marketable securities, depreciation methods and estimated useful lives assigned to the various classes of long-lived assets, contributions of non-financial assets, and the allocation of expenses between program and supporting services.

Cash and Cash Equivalents

Cash and cash equivalents include cash and all highly liquid investments with an original maturity of 90 days or less.

Inventory

Inventory is stated at the lower of cost or net realizable value, with cost determined by using the first-in, first-out (FIFO) basis. When evidence exists that the net realizable value of inventory is lower than cost, the difference is recognized as a loss in the statements of activities in the period in which it occurs.

Investments

The Ministry reports investments in equity securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities. Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met (either a stipulated time period ends, or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$1,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Net Assets

The Ministry reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Ministry, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

There were no assets with donor restrictions for the years ended September 30, 2025 and 2024.

Revenue Recognition

Revenue from conference income and product sales is recognized as revenue when performance obligations under the terms of the contract with customers are satisfied. Revenue received in advance is deferred and recognized over the periods to which the dates and fees relate. These amounts are included in performance obligation liabilities within the statements of financial position.

Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the conditions.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Ministry. Volunteers provided services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to salaries, payroll taxes and benefits are allocated based on actual percentages of time spent in each functional area. Expenses related to airtime, facilities, printing and postage, production, professional fees, software and supplies and travel and meals are allocated across functional areas based on estimates of time and effort.

Advertising

The Ministry uses advertising to promote its program among the audiences it serves. The production cost of advertising are expenses as incurred. During the years ended September 30, 2025 and 2024, advertising costs totaled \$79,656 and \$137,162, respectively.

Income Taxes

Under section 501(c)(3) of the Internal Revenue Code, the Ministry is exempt from taxes on income other than unrelated business income. The Ministry had no unrelated business income for the years ended September 30, 2025 and 2024.

The Ministry utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it's more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of September 30, 2025 and 2024, the Ministry has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

Reclassification

Certain reclassifications were made to the prior year balances to conform with current year presentation.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 1, 2025, and determined there were no events that occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Touching Lives, Inc.
Notes to Financial Statements

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

The Ministry maintains its financial assets primarily in cash and cash equivalents and investments to provide liquidity to ensure funds are available as the Ministry's expenditures come due. The following reflects the Ministry's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

<i>September 30,</i>	2025	2024
Total assets at year end	\$ 1,171,870	\$ 1,531,441
Less non-financial assets		
Prepaid expenses and other assets	(76,882)	(59,244)
Inventory	(95,973)	(9,896)
Financial assets available to meet cash needs for general expenditures within one year	\$ 999,015	\$ 1,462,301

The Ministry is principally supported by contributions without donor restrictions. The Ministry structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition to financial assets available to meet general expenditures over the next twelve months, the Ministry operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

Note 4: INVENTORY

Inventory consist of the following:

<i>September 30,</i>	2025	2024
Books	\$ 88,955	\$ 9,896
Other	7,018	-
Total inventory	\$ 95,973	\$ 9,896

Note 5: INVESTMENTS

Investments in marketable securities consist of the following:

<i>September 30, 2024</i>	Cost	Fair Value
Mutual funds and equity securities	\$ 534,488	\$ 738,211
Bonds and other fixed income securities	532,594	556,588
Total investments in marketable securities	\$ 1,067,082	\$ 1,294,799

Touching Lives, Inc.
Notes to Financial Statements

Note 6: PROPERTY AND EQUIPMENT

The components of property and equipment consist of the following at September 30, 2025 and 2024:

	Estimated Useful Lives (years)	2025	2024
Furniture and office equipment	5-7	\$ 1,928	\$ 1,928
Computer equipment and software	3-5	15,391	15,391
Television production equipment	3-7	285,734	285,734
Total depreciable property and equipment		303,053	303,053
Less accumulated depreciation		(303,053)	(303,053)
Total property and equipment, net		\$ -	\$ -

Depreciation expense for the years ended September 30, 2024, amounted to \$8,071. Property and equipment was fully depreciated at September 30, 2025 and 2024.

Note 7: CONTRIBUTIONS OF NON-FINANCIAL ASSETS

All donated space was utilized by the Ministry's program and supporting services. There were no donor-imposed restrictions associated with the contributed space. Donated space is valued at the fair value of similar properties available in commercial real estate listings.

There were no contributions of non-financial assets for the year ended September 30, 2025. The components of donated space contributed to the Ministry consists of the following for the year ended September 30, 2024:

<i>For the year ended September 30,</i>	2024
Program services	\$ 4,080
Supporting Services	
Management and general	1,920
Total contributed space	\$ 6,000

Note 8: REVENUE

The Ministry recognizes revenue at a point in time for conferences and product sales. The Ministry has an obligation to provide services and recognizes revenue when the obligations are satisfied. There were no performance obligations to be satisfied at September 30, 2025. All performance obligations at September 30, 2024, were recognized during the year ended September 30, 2025.

Note 8: REVENUE (Continued)

Contract liabilities related to contracts with customers consist of the following:

<i>September 30,</i>	<i>2024</i>
Contract liabilities	
Performance obligation liabilities, beginning of year	\$ 35,652
Performance obligation liabilities, end of year	\$ -

Note 9: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
 - observable; or
 - can be corroborated by observable market data.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2025 and 2024.

Mutual funds and equity securities: Valued at the daily closing price as reported by the fund. Mutual funds held by the Ministry are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily Net Asset Value (NAV) and to transact at that price. The mutual funds held by the Ministry are deemed to be actively traded.

Bonds and other fixed income securities: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. The bonds and securities are deemed to be actively traded.

Note 9: FAIR VALUE MEASUREMENTS (Continued)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Ministry believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Assets and liabilities measured at fair value on a recurring basis, consists of the following:

<u>September 30, 2024</u>	Level 1	Level 2	Level 3	Total
Mutual funds and equity securities	\$ 738,211	\$ -	\$ -	\$ 738,211
Bonds and other fixed income securities	556,588	-	-	556,588
Total investments at fair value	\$ 1,294,799	\$ -	\$ -	\$ 1,294,799

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets. For the year ended September 30, 2025, all investments were sold and the proceeds transferred to a money market fund and cash. For the year ended September 30, 2024, there were no significant transfers in or out of Levels 1, 2, or 3.

Note 10: CONCENTRATIONS

The Ministry maintains cash deposits with financial institutions at September 30, 2025 and 2024 in excess of federally insured limits of \$702,175 and \$10,732, respectively.

The Ministry's television broadcasting contributions and other income represented approximately 90% and 84% of its total revenues in fiscal year 2025 and 2024, respectively. A significant portion of the Ministry's television broadcasting is provided by one television network which represented approximately 95% and 98% of its television broadcasting expense in fiscal year 2025 and 2024, respectively.

Although the Ministry's continued television broadcasting is at the discretion of the television networks, management does not believe the Ministry will be terminated from its primary network broadcasting source. Additionally, management has made plans to further diversify its media presence and has developed a contingency plan in the case of unexpected termination.

Note 11: COMMITMENTS

Effective October 2020, the Ministry entered into an agreement with a supporting services company to obtain finance, accounting, marketing and production services. This agreement expires was terminated in April 2025. Monthly base fees are \$31,563 plus additional billed services as needed and shared revenue. Total expense for the years ended September 30, 2025 and 2024 was \$291,560 and \$440,271, respectively.

Effective October 2024, the Ministry entered into an agreement for marketing and representation consulting services. This agreement expires September 30, 2027. Fees are \$20,000 per month through December 2024 and \$27,500 per month thereafter. The agreement may be terminated by either party with 90 days' notice. Total expense for the year ended September 30, 2025, was \$1,364,203.

Note 12: RELATED PARTIES

The Chairman of the Board and Chief Executive Officer (CEO) of the Ministry is also the Senior Pastor of Cross Pointe, The Church at Gwinnett Center, Inc. (Cross Pointe). The Board of Directors reviews and approves an annual fee which is paid to an LLC controlled by the CEO. During the years ended September 30, 2025 and 2024, the Ministry paid \$117,000 and \$105,839, respectively, in compensation to the CEO's LLC for executive and other services. This compensation is included in professional fees in the statements of functional expenses.

During the years ended September 30, 2025 and 2024, Cross Pointe donated from its operating budget for support of the Ministry and remitted contributions received on behalf of the Ministry, which totaled \$207,567 and \$98,451, respectively, for the years ended September 30, 2025 and 2024. Cross Pointe also donated \$6,000 of in-kind office space to the Ministry in the year ended September 30, 2024, as further described in Note 6.

The Ministry paid Cross Pointe \$30,025 and \$22,095 during the years ended September 30, 2025 and 2024 for facility and production expense. The Ministry contributed to Cross Pointe \$171,909 during the year ended September 30, 2024, towards Cross Pointe's purchase of audio visual equipment.

During the years ended September 30, 2025 and 2024, the Ministry paid to the son of the Chairman of the Board and Chief Executive Officer (CEO) of the Ministry \$7,700 and \$13,940, respectively, for editorial and sermon support and preparation. Additionally, during the years ended September 30, 2025 and 2024, the Ministry paid a company partially owned by the son \$211,800 and \$168,420, respectively, for public relations and communications.

A Board Member is the financial consultant for the Ministry's investment accounts totaling \$1,294,799 at September 30, 2024.