

**PAX DEI FOR NUBA
dba SUDAN CHURCH PARTNERS**

FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

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ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

Independent Accountants' Compilation Report

To the Board of Directors of
Pax Dei for Nuba dba Sudan Church Partners
Harrisonburg, Virginia

Management is responsible for the accompanying financial statements of Pax Dei for Nuba dba Sudan Church Partners (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets-modified cash basis as of December 31, 2025, and the related statements of revenues, expenses, and other changes in net assets-modified cash basis, functional expenses-modified cash basis, and cash flows-modified cash basis for the year then ended, and the related notes to the financial statements in accordance with the modified cash basis of accounting, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. 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 completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. These financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Robinson, Farmer, Cox Associates

Blacksburg, Virginia
March 4, 2026

Financial Statements

Pax Dei for Nuba dba Sudan Church Partners
Statement of Assets, Liabilities, and Net Assets - Modified Cash Basis
December 31, 2025

ASSETS:

CURRENT ASSETS:

Cash and cash equivalents	\$ 420,932
Store credit	<u>1,181</u>
Total Current Assets	<u>\$ 422,113</u>
TOTAL ASSETS	<u><u>\$ 422,113</u></u>

LIABILITIES AND NET ASSETS:

NET ASSETS:

Net assets without donor restrictions	\$ 384,734
Net assets with donor restrictions	<u>37,379</u>
Total Net Assets	<u>\$ 422,113</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 422,113</u></u>

See accompanying notes and independent accountants' compilation report.

Pax Dei for Nuba dba Sudan Church Partners
Statement of Revenues, Expenses, and Other Changes in Net Assets - Modified Cash Basis
For the Year Ended December 31, 2025

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
Support, revenue, and gains:			
Contributions	\$ 260,928	\$ -	\$ 260,928
Relief donations	-	4,500	4,500
Evangelistic activities donations	-	15,000	15,000
Goats project donations	-	5,000	5,000
Bishop's discretionary donations	-	2,551	2,551
Interest income	9,401	-	9,401
Net assets released from restrictions:			
Satisfaction of purpose restrictions	35,272	(35,272)	-
Total support, revenue, and gains	<u>\$ 305,601</u>	<u>\$ (8,221)</u>	<u>\$ 297,380</u>
Expenses:			
Program services			
Projects and services in Sudan			
Education	\$ 112,601	\$ -	\$ 112,601
Peace building	31,800	-	31,800
Mother's union	11,500	-	11,500
Evangelism	19,200	-	19,200
Diocese operations	35,100	-	35,100
Bishop's discretionary fund	1,800	-	1,800
Humanitarian aid	1,400	-	1,400
Medical	6,731	-	6,731
Travel in direct support of Sudan activities	10,725	-	10,725
Program expenses	<u>\$ 230,857</u>	<u>\$ -</u>	<u>\$ 230,857</u>
Supporting services			
Management and general	\$ 50,583	\$ -	\$ 50,583
Fundraising	8,881	-	8,881
Supporting expenses	<u>\$ 59,464</u>	<u>\$ -</u>	<u>\$ 59,464</u>
Total expenses	<u>\$ 290,321</u>	<u>\$ -</u>	<u>\$ 290,321</u>
INCREASE (DECREASE) IN NET ASSETS	<u>\$ 15,280</u>	<u>\$ (8,221)</u>	<u>\$ 7,059</u>
NET ASSETS, BEGINNING OF YEAR	<u>369,454</u>	<u>45,600</u>	<u>415,054</u>
NET ASSETS, END OF YEAR	<u><u>\$ 384,734</u></u>	<u><u>\$ 37,379</u></u>	<u><u>\$ 422,113</u></u>

See accompanying notes and independent accountants' compilation report.

Pax Dei for Nuba dba Sudan Church Partners
Statement of Functional Expenses - Modified Cash Basis
December 31, 2025

	Programs Services	Supporting Services		Total
		Management and General	Fundraising	
Support to Diocese of Kadugli, Sudan				
Education	\$ 112,601	\$ -	\$ -	\$ 112,601
Peace building	31,800	-	-	31,800
Mother's union	11,500	-	-	11,500
Evangelism	19,200	-	-	19,200
Diocese operations	35,100	-	-	35,100
Bishop's discretionary fund	1,800	-	-	1,800
Humanitarian aid	1,400	-	-	1,400
Medical:				
Medical expense - Andudu	1,815	-	-	1,815
Insulin refrigeration - Andudu	4,004	-	-	4,004
Shipping - insulin refrig. equip.	912	-	-	912
Items in direct support of Sudan activities:				
Bank transfer fees	3,154	-	-	3,154
Travel to Sudan and Africa	5,489	-	-	5,489
Travel expenses in Sudan	2,082	-	-	2,082
Supporting Services				
Website	-	3,115	-	3,115
Office expenses	-	1,980	-	1,980
Insurance	-	1,288	-	1,288
Dues	-	1,355	-	1,355
Accounting and bookkeeping	-	3,025	-	3,025
Communications	-	104	-	104
U.S. travel	-	2,996	-	2,996
Executive director	-	36,720	-	36,720
Fundraising	-	-	8,881	8,881
Total Expenses	\$ 230,857	\$ 50,583	\$ 8,881	\$ 290,321

See accompanying notes and independent accountants' compilation report.

Pax Dei for Nuba dba Sudan Church Partners
Statement of Cash Flows - Modified Cash Basis
For the Year Ended December 31, 2025

Cash flows from operating activities:	
Increase in net assets	\$ 7,059
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities:	
Interest income on investments	(9,401)
Changes in assets and liabilities:	
(Increase) decrease in store credit	<u>(1,181)</u>
Net cash provided by (used for) operating activities	<u>\$ (3,523)</u>
Cash flows from investing activities:	
Interest income	\$ 5,324
Redemption of certificate of deposit	<u>124,822</u>
Net cash provided by (used for) investing activities	<u>\$ 130,146</u>
Net increase (decrease) in cash and cash equivalents	\$ 126,623
Cash and cash equivalents, beginning of year	<u>294,309</u>
Cash and cash equivalents, end of year	<u><u>\$ 420,932</u></u>

See accompanying notes and independent accountants' compilation report.

Pax Dei for Nuba dba Sudan Church Partners
Notes to Financial Statements
December 31, 2025

NOTE 1-Summary of Significant Accounting Policies:

A. Organization:

The Organization serves and equips the Christian community in the Nuba Mountains of Sudan, as well as the diaspora of refugees from the Nuba mountains located in South Sudan and East Africa. The Organization relies primarily on voluntary contributions, of which a majority is used to support the economic development and the overall ministry of the Anglican Diocese of Kadugli, Sudan.

B. Basis of Accounting:

The financial statements of the Organization have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, revenues are recognized when received, while expenses are recognized when the liability is paid, rather than when the obligation is incurred. The Organization does not have fixed assets or long-term liabilities. According, the accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United State of America.

C. Income Taxes:

The Organization 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.

The Organization files Form 990, Return of Organization Exempt from Income Tax, annually with the United States Department of the Treasury and Form 990T, Exempt Organization Business Income Tax Return, when required.

D. Contributions:

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

E. Financial Statement Presentation:

The Organization is required to report information regarding its financial position and activities according to two classes of net assets based on the existence or absence of donor restrictions: net assets without donor restrictions and net assets with donor restrictions.

See accompanying independent accountants' compilation report.

Pax Dei for Nuba dba Sudan Church Partners
Notes to Financial Statements
December 31, 2025 (Continued)

NOTE 1-Summary of Significant Accounting Policies: (Continued)

F. Cash and Cash Equivalents:

For purposes of the Statement of Assets, Liabilities, and Net Assets-Modified Cash Basis, the Organization considers all highly liquid funds with an original maturity of three months or less to be cash equivalents.

G. Property and Equipment:

The Organization does not have property and equipment.

H. Functional Allocation of Expenses:

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated to the programs and supporting services benefited. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support of the Organization.

I. Contributed Services:

During the year ended 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. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization.

J. Advertising:

The Organization expenses advertising costs as they are incurred.

See accompanying independent accountants' compilation report.

Pax Dei for Nuba dba Sudan Church Partners
Notes to Financial Statements
December 31, 2025 (Continued)

NOTE 2-Availability and Liquidity:

The following represents the financial assets of Pax Dei for Nuba as of December 31, 2025:

Financial assets at year end:	
Checking account	\$ 97,711
Money market account	323,221
Store credit	1,181
	\$ 422,113
Less amounts not available to be used within one year	\$ -
Financial assets available to meet general expenditures over the next twelve months	\$ 422,113

The entity does not have a formal policy related to investing excess cash and maintaining balances but strives to maintain cash and cash equivalents balances to cover approximately three months of expenses at all times.

NOTE 3-Net Assets:

Net assets for the year ended December 31, 2025 are as follows:

	With Donor Restrictions	Without Donor Restrictions
Special Purpose Goats Project	\$ 5,000	\$ -
Special Purpose Evangelism	29,900	-
Special Purpose Andudu Medical	1,652	-
Special Purpose Insulin Shipping	87	-
Special Purpose Bishop's Discretion	740	-
Undesignated	-	384,734
Total	\$ 37,379	\$ 384,734

NOTE 4-Subsequent Events:

Management has evaluated subsequent events through March 4, 2026, the date on which the financial statements were available to be issued. Management is not aware of any material subsequent events.

See accompanying independent accountants' compilation report.