Building Peaceful Bridges

Report on Reviewed Financial Statements

December 31, 2025

MANNING SILVERMAN & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
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BUILDING PEACEFUL BRIDGES
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Directors
Building Peaceful Bridges
Glenview, Illinois

We have reviewed the accompanying financial statements of Building Peaceful Bridges (a nonprofit organization) as of December 31, 2025, which comprise the statements of financial position, the related statements of activities and changes in net assets, functional expenses and cash flows, and the related notes to the financial statements for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Building Peaceful Bridges and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review of the financial statements as of and for the year ended December 31, 2025, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Manning Silverman & Company
Certified Public Accountants
Lincolnshire, Illinois

July 28, 2026

BUILDING PEACEFUL BRIDGES
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

Current Assets:		
Cash	$	202,836
Accounts Receivable		36,000
Inventory		200
Total Current Assets		239,036
Total Assets	$	239,036

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts Payable	$	2,676
Credit Card		17,471
Total Current Liabilities		20,147
Net Assets:		
Without Donor Restrictions		134,477
With Donor Restrictions		84,412
Total Net Assets		218,889
Total Liabilities and Net Assets	$	239,036

See Independent Accountant's Review Report.
The accompanying notes are an integral part of these financial statements.

BUILDING PEACEFUL BRIDGES
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions	$ 68,260	$ 178,699	$ 246,959
In-Kind Donations	42,600	-	42,600
Event Income, Less Direct Expenses of $28,582	93,101	-	93,101
Miscellaneous Income	38,844	-	38,844
Net Assets Released from Restrictions	183,535	(183,535)	-
Total Support and Revenue	426,340	(4,836)	421,504
Expenses			
Program Services	350,958	-	350,958
Management and General	108,251	-	108,251
Total Expenses	459,209	-	459,209
Increase (Decrease) in Net Assets	(32,869)	(4,836)	(37,705)
Net Assets, Beginning of Year	167,346	89,248	256,594
Net Assets, End of Year	$ 134,477	$ 84,412	$ 218,889

See Independent Accountant's Review Report.
The accompanying notes are an integral part of these financial statements.

BUILDING PEACEFUL BRIDGES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Program Services			Supporting Services	
	Educational Programs	Mentoring/ Sponsoring	Total Program Services	Management and General	Total
Salaries, Wages, and Benefits	$ 46,233	$ 65,041	$ 111,274	$ 59,788	$ 171,062
Taxes	-	9,201	9,201	8,521	17,722
Bank Fees	-	-	-	1,350	1,350
Insurance	-	-	-	7,496	7,496
Legal & Licenses	-	360	360	712	1,072
Miscellaneous	-	6,897	6,897	1,236	8,133
Moving Expense	-	2,235	2,235		2,235
Office Expense	-	-	-	7,492	7,492
Outside Services	-	-	-	21,656	21,656
Utilities	-	2,066	2,066	-	2,066
Program Expenses	26,646	122,654	149,300	-	149,300
In-Kind Expenses	-	66,575	66,575	-	66,575
Transportation	-	3,050	3,050	-	3,050
Total Expenses	$ 72,879	$ 278,079	$ 350,958	$ 108,251	$ 459,209

See Independent Accountant's Review Report.
The accompanying notes are an integral part of these financial statements.

BUILDING PEACEFUL BRIDGES
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

Cash Flows from Operating Activities		
(Decrease) in Net Assets	$	(37,705)
Adjustments to Reconcile (Decrease) in Net Assets to Net Cash Provided by Operating Activities:		
Decrease in Accounts Receivable		39,000
Decrease in Inventory		15,000
Increase in Accounts Payable		535
Increase in Credit Card Payable		17,471
Net Cash Provided by Operating Activities		34,301
Net Increase in Cash		34,301
Cash and Cash Equivalents, Beginning of Year		168,535
Cash and Cash Equivalents, End of Year	$	202,836

See Independent Accountant's Review Report.
The accompanying notes are an integral part of these financial statements.

1. Organization and Nature of Activities

Building Peaceful Bridges (the Organization) is a nonprofit organization supporting people of all faiths whose mission is to foster multicultural relationships by assisting in the integration of newcomers into American society and educating communities on the challenges facing newcomer populations through their stories.

2. Summary of Operations and Significant Accounting Policies

Basis of Accounting and Presentation

The accounts of the Organization are maintained on the accrual basis. Net assets are reported based on the presence or absence of donor-imposed restrictions, as follows:

- Net Assets without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

- Net Assets with Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, excluding those amounts contained in the investment portfolios.

Accounts Receivable and Bad Debt Expense

Management considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts has been provided. If an amount becomes uncollectible, it is charged to operations in the period in which that determination is made. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

Inventory

Inventory is stated at the lower of cost or market, using procedures which approximate the first-in, first-out (FIFO) method of inventory valuation. Inventory at December 31, 2025 was $200 and was made up of noncash donations received which were not yet distributed to families in need at December 31, 2025.

Basis of Revenue Recognition

Revenues are recognized as income to the extent of the expenditures in the contract period in which services are provided. Other donations received from the public are recorded as support when received.

Contributions, Grants and Contracts

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor, grantor or contracting agency. Amounts received that are designated for future periods or are restricted for specific purposes are reported as net assets with donor restrictions that increase those net asset classes. Unconditional promises to give, which do not state a due date, are presumed to be net assets without donor restrictions.

A donor restriction expires when a stipulated time restriction ends, when an unconditional promise with an implied time restriction is collected, or when a purpose restriction is accomplished. Upon expiration, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities and changes in net assets as net assets released from restrictions. Net assets with donor restrictions include the principal amount of contributions accepted with the stipulations from the donors that the principal be maintained in perpetuity, with only the income therefrom to be expended for either general purposes or a purpose specified by the donor.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and changes in net assets. Expenses that are easily and directly associated with a particular program or supporting service are allocated directly to that functional category. Certain costs have been allocated among the programs and supporting services benefited based on time devoted to the functional areas and other appropriate methods.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the relevant period. Actual results could differ from those estimates.

Income Taxes

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and is not considered to be a private foundation. It is also required to recognize or derecognize in its financial statements positions taken or expected to be taken in a tax return on a "more likely than not" threshold. The Organization does not believe its financial statements include any uncertain tax positions. The Organization's income tax filings for the years 2022 and thereafter remain subject to examination by the Internal Revenue Service.

3. Liquidity and Availability of Resources

The Organization has $154,624 of financial assets available within one year as of December 31, 2025. $84,412 of the current assets have restrictions as of the year ended December 31, 2025.

The following table reflects the Organization's financial assets as of December 31, 2025, which are available for general expenditure within one year of the statement of financial position and are without donor or other restrictions limiting their use:

Cash	$ 202,836
Accounts Receivable	36,000
Inventory	200
Net Assets with Donor Restrictions	(84,412)
Total Current Assets	$ 154,624

4. In-Kind Donations

A number of volunteers have donated their time to the Organization during the year. These volunteer activities include participating on the Board of Directors and numerous committees. These donated services are not reflected in the financial statements because the services do not meet the criteria for inclusion therein. Contributions of donated noncash assets are recorded at their fair values in the period received. The Organization reports these gifts as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used.

The Organization received a total of in-kind donations of $42,600 made up of food, furniture, clothing and other household items to be provided to families during resettlement during the year ended December 31, 2025.

5. Net Assets with Donor Restrictions

At December 31, 2025, net assets with donor restrictions consist of the following:

RCC Rent	$ 26,532
Educational Fund	1,337
Family Funds	21,846
Urgent Dental Care	1,686
Other Restricted	33,011
Total	$ 84,412

Net assets released from donor restrictions by fulfillment of restricted purposes were $274,135 during 2025.

Net assets with donor restrictions are subject to donor-imposed stipulations that can be removed through the passage of time or by the use for purpose imposed by the donor, which are expected to be met within one year of December 31, 2025.

6. Subsequent Events

Subsequent events have been evaluated through July 28, 2026, which is the date the financial statements were available to be issued. There are no other subsequent events requiring recognition and/or disclosure in the financial statements.