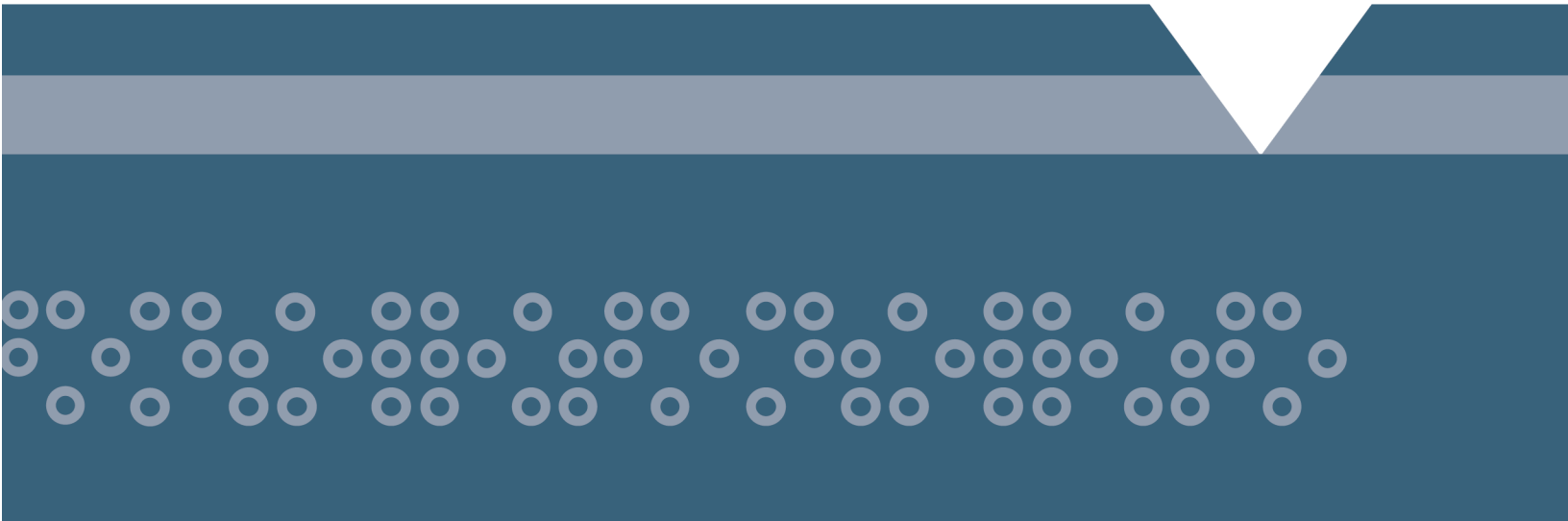


**Faith and Fostering**  
Shreveport, Louisiana

December 31, 2025



**FAITH AND FOSTERING**

**TABLE OF CONTENTS**

**DECEMBER 31, 2025**

---

	Page
Accountants' Compilation Report.....	1
Financial Statements	
Statement of Financial Position.....	2
Statement of Activities and Changes in Net Assets.....	3
Statement of Functional Expenses.....	4
Statement of Cash Flows.....	5
Supplementary Information	
Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head.....	6

---



---

REGIONS TOWER  
333 TEXAS STREET, SUITE 1525 | SHREVEPORT, LOUISIANA 71101  
318.429.1525 (P) | 318.429.2124 (F)

To the Board of Directors  
Faith and Fostering  
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of Faith and Fostering, which comprise the statement of financial position as of December 31, 2025, and the related statement of activities and changes in net assets, functional expenses, and cash flows 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 completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

*Heard, McElroy & Vestal, LLC*

Shreveport, Louisiana  
May 4, 2026

**FAITH AND FOSTERING**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2025**

---

**ASSETS**

Current assets:	
Cash and cash equivalents	\$ 315,222
Total current assets	<u>315,222</u>
Property and equipment, net	<u>244,749</u>
Total assets	<u><u>\$ 559,971</u></u>

**LIABILITIES AND NET ASSETS**

Current liabilities:	
Accounts payable and accrued liabilities	\$ 5,907
Total current liabilities	<u>5,907</u>
Net assets:	
Without donor restrictions	554,064
With donor restrictions	<u>-</u>
Total net assets	<u>554,064</u>
Total liabilities and net assets	<u><u>\$ 559,971</u></u>

**FAITH AND FOSTERING**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support:</b>			
Donations	\$ 255,060	\$ -	\$ 255,060
Program service fees	5,608	-	5,608
Grants - Louisiana Commission on Law Enforcement	-	113,402	113,402
Grants - other	-	125,217	125,217
In-kind furnishings and goods	59,280	-	59,280
Fundraising	114,504	-	114,504
Total revenues	<u>434,452</u>	<u>238,619</u>	<u>673,071</u>
<b>Net assets released from restrictions</b>	238,619	(238,619)	-
Total revenue and support	673,071	-	673,071
<b>Expenses:</b>			
Program expenses	321,039	-	321,039
Management and general	240,431	-	240,431
Fundraising	21,883	-	21,883
Total expenses	<u>583,353</u>	<u>-</u>	<u>583,353</u>
<b>Change in net assets</b>	89,718	-	89,718
<b>Net assets at beginning of year</b>	<u>464,346</u>	<u>-</u>	<u>464,346</u>
<b>Net assets at end of year</b>	<u>\$ 554,064</u>	<u>\$ -</u>	<u>\$ 554,064</u>

See Accountants' Compilation Report

**FAITH AND FOSTERING**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

---

	Program Services	Management and General	Fundraising	Total
Salaries and benefits	\$ 132,868	\$ 126,596	\$ -	\$ 259,464
Advertising and promotion	-	164	-	164
Depreciation	-	1,266	-	1,266
Direct services	182,854	-	-	182,854
Education and awareness	-	2,385	-	2,385
Fundraising	-	-	21,883	21,883
Insurance	3,443	30,092	-	33,535
Office expenses	-	14,086	-	14,086
Professional services	-	3,651	-	3,651
Travel	1,874	1,784	-	3,658
Other	-	60,407	-	60,407
	\$ 321,039	\$ 240,431	\$ 21,883	\$ 583,353

---

See Accountants' Compilation Report

**FAITH AND FOSTERING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

---

<b>Cash flows from operating activities:</b>	
Change in net assets	\$ 89,718
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation expense	1,266
<b>Net change in:</b>	
Accounts payable and accrued expenses	<u>1,900</u>
Total adjustments	<u>3,166</u>
Net cash provided by operating activities	<u>92,884</u>
<b>Net increase in cash and cash equivalents</b>	92,884
<b>Cash and cash equivalents - beginning of year</b>	<u>222,338</u>
<b>Cash and cash equivalents - end of year</b>	<u><u>\$ 315,222</u></u>

**FAITH AND FOSTERING**  
**SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS, AND**  
**OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2025**

---

	<u>Christiann Robinson</u> <u>Executive Director</u>
<b><i>Purpose:</i></b>	
Salary	\$ 57,400
Benefits - Insurance	4,320
Reimbursements	147
Travel - Mileage	550
Total	<u>\$ 62,417</u>

---

See Accountants' Compilation Report