

NEED HIM NATIONAL MEDIA OUTREACH, INC.

Financial Statements
With Independent Auditor's Report

June 30, 2026 and 2025

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

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CAPINCROUSE
A DIVISION OF Carr, Riggs & Ingram

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Need Him National Media Outreach, Inc.
Dallas, Texas

Opinion
We have audited the accompanying financial statements of Need Him National Media Outreach, Inc., which comprise the statements of financial position as of June 30, 2026 and 2025, 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 Need Him National Media Outreach, Inc. as of June 30, 2026 and 2025, 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 Need Him National Media Outreach, Inc. 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 these 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 Need Him National Media Outreach, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Board of Directors
Need Him National Media Outreach, Inc.
Dallas, Texas

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 Need Him National Media Outreach, Inc.'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 Need Him National Media Outreach, Inc.'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.

Capin Crouse LLC

Irving, Texas
October 19, 2026

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

Statements of Financial Position

	June 30, 2026	June 30, 2025
ASSETS:		
Cash and cash equivalents	$ 228,793	$ 70,772
Prepaid expenses and other assets	30,412	12,639
Property and equipment–net	56,023	96,646
Operating lease right-of-use assets	240,917	290,665
Total Assets	$ 556,145	$ 470,722
LIABILITIES AND NET ASSETS:		
Liabilities:		
Accounts payable	$ 6,424	$ 6,282
Accrued expenses	15,540	15,755
Operating lease liabilities	264,382	290,186
Total liabilities	286,346	312,223
Net assets:		
Without donor restrictions	269,799	158,499
Total net assets	269,799	158,499
Total Liabilities and Net Assets	$ 556,145	$ 470,722

See notes to financial statements

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

Statements of Activities

	Year Ended June 30, 2026	Year Ended June 30, 2025
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
SUPPORT AND REVENUE:		
Contributions of cash and financial assets	$ 1,182,125	$ 1,252,552
Contributions of non-financial assets–media	9,336,441	9,336,441
Contributions of non-financial assets–printing	-	127,425
Other income	567	9,790
	10,519,133	10,726,208
Reclassifications–net assets released from restrictions:		
Satisfaction of purpose restrictions	-	78,600
	10,519,133	10,804,808
EXPENSES:		
Program services:		
Program development and ministry to constituency	756,449	848,164
Donated media	9,336,441	9,336,441
Donated printing	-	127,425
	10,092,890	10,312,030
Supporting activities:		
Management and general	113,560	109,492
Fundraising	201,383	588,708
	10,407,833	11,010,230
Change in Net Assets Without Donor Restrictions	111,300	(205,422)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS:		
Reclassifications–net assets released from restrictions:		
Satisfaction of purpose restrictions	-	(78,600)
Change in Net Assets With Donor Restrictions	-	(78,600)
Total Change in Net Assets	111,300	(284,022)
Net Assets, Beginning of Year	158,499	442,521
Net Assets, End of Year	$ 269,799	$ 158,499

See notes to financial statements

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

Statement of Functional Expenses

Year Ended June 30, 2026

	Program Services	Supporting Activities: Management and General	Supporting Activities: Fundraising	Total Supporting Activities	Total
Donated media	$ 9,336,441	$ -	$ -	$ -	$ 9,336,441
Salaries and benefits	235,901	79,159	111,903	191,062	426,963
Contract labor	299,986	-	-	-	299,986
Information technology	68,698	6,142	15,854	21,996	90,694
Occupancy	35,174	16,268	21,837	38,105	73,279
Advertising and marketing	58,420	-	-	-	58,420
Other	8,511	11,336	46,586	57,922	66,433
Depreciation	44,329	644	644	1,288	45,617
Meetings and conferences	4,462	-	4,462	4,462	8,924
Travel and entertainment	968	11	97	108	1,076
	$ 10,092,890	$ 113,560	$ 201,383	$ 314,943	$ 10,407,833

See notes to financial statements

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

Statement of Functional Expenses

Year Ended June 30, 2025

	Program Services	Supporting Activities: Management and General	Supporting Activities: Fundraising	Supporting Activities: Total Supporting Activities	Total
Donated media	$ 9,336,441	$ -	$ -	$ -	$ 9,336,441
Salaries and benefits	230,960	76,655	129,127	205,782	436,742
Meetings and conferences	9,058	-	386,253	386,253	395,311
Contract labor	352,805	-	-	-	352,805
Donated printing	127,425	-	-	-	127,425
Information technology	67,309	5,489	20,106	25,595	92,904
Occupancy	38,548	16,732	26,738	43,470	82,018
Depreciation	76,146	870	870	1,740	77,886
Advertising and marketing	63,608	-	-	-	63,608
Other	3,807	9,607	24,708	34,315	38,122
Travel and entertainment	5,923	139	906	1,045	6,968
	$ 10,312,030	$ 109,492	$ 588,708	$ 698,200	$ 11,010,230

See notes to financial statements

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

Statements of Cash Flows

	Year Ended June 30, 2026	Year Ended June 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 111,300	$ (284,022)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	45,617	77,886
Loss on disposal of property and equipment	3,256	-
Change in:		
Prepaid expenses and other assets	(17,773)	40,985
Accounts payable	142	(1,865)
Accrued expenses	(215)	1,146
Operating lease	23,944	(2,683)
Net Cash Provided (Used) by Operating Activities	166,271	(168,553)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(8,250)	(32,500)
Net Cash Used by Investing Activities	(8,250)	(32,500)
Net Change in Cash and Cash Equivalents	158,021	(201,053)
Cash and Cash Equivalents, Beginning of Year	70,772	271,825
Cash and Cash Equivalents, End of Year	$ 228,793	$ 70,772
SUPPLEMENTAL DISCLOSURES:		
Right-of-use assets obtained in exchange for operating lease liabilities	$ -	$ 294,782

See notes to financial statements

NEED HIM NATIONAL
MEDIA OUTREACH, INC.

Notes to Financial Statements

June 30, 2026 and 2025

1. NATURE OF ORGANIZATION:

Need Him National Media Outreach, Inc. (Need Him) is an evangelism ministry that uses media and partnerships to create live conversations about Jesus. The mission is to meet the hurting and broken with the Gospel of Jesus Christ. The vision is to see a world engaged in Gospel-focused conversation.

The ministry connects with over 470,000 people annually via online chats, phone calls, text messages, email, and reading plans. This is made possible by donor contributions, donated radio airtime, and response volunteers.

Need Him is a Texas nonprofit organization exempt from federal income taxes under Section 501(a) of the Internal Revenue Code of 1986, as amended, as an organization described in Section 501(c)(3) of the Code. Income generated from activities unrelated to Need Him's exempt purpose is subject to tax under Section 511 of the Code.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Need Him maintains its accounts and prepares its financial statements on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of any contingent assets and liabilities at the date of the financial statements, and the reported revenues and expenses during the reporting periods. Actual results could differ from the estimates. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash held in checking and money market accounts. These accounts may, at times, exceed federally insured limits. As of June 30, 2026 and 2025, Need Him had no cash balances that exceeded federally insured limits.

PROPERTY AND EQUIPMENT–NET

Expenditures for property and equipment greater than $500 are capitalized at cost. Expenditures for development of Need Him's response system greater than $500 are capitalized at cost as software. Repairs and maintenance cost are expensed when incurred. Donated items are recorded at fair market value on the date of the gift. No assets were considered to be impaired as of June 30, 2026 and 2025.

Depreciation is computed on the straight line method over the estimated useful lives of the assets. A summary of depreciable lives follows:

Software	5-7 years
Furniture and equipment	5-7 years
Leasehold improvements	5 years

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

OPERATING LEASES RIGHT-OF-USE ASSETS AND LIABILITIES
Right-of-use assets and related liabilities are recognized at commencement date based on the net present value of lease payments over the lease term discounted using a risk-free rate. The value of an option to extend or terminate a lease is reflected to the extent it is reasonably certain management, will exercise the option. Lease expense for lease payment is recognized on a straight-line basis over the lease term. Need Him has elected the practical expedient to separate lease and non-lease components, and the accounting policy election to exclude short-term leases with lease terms of 12 months or less, which are expensed as incurred. The additional lease disclosures can be found in Note 5.

CLASSES OF NET ASSETS
The financial statements report amounts by class of net assets:

Net assets without donor restrictions are currently available for operations under the direction of the board.

Net assets with donor restrictions are stipulated by donors for specific operating purposes, including projects, or for the acquisition of property and equipment.

SUPPORT AND REVENUE
Contributions are recorded when made, which may be when cash is received, unconditional promises are made, or ownership of other assets is transferred to Need Him. Contributions are considered conditional when the donor imposes a barrier and a right of return and revenue is recognized when the barrier(s) are overcome. Gifts of cash and other assets are recognized as contributions with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. Need Him's policy is to record support and revenue restricted for specific purposes that is received and spent in the same year as contributions without donor restrictions. Similarly, Need Him records conditional support and revenue restricted for specific purposes where the donor-imposed conditions and restrictions have been met in the same year as contributions without donor restrictions.

Need Him reports gifts of land, buildings, and equipment as net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Need Him reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Need Him receives donated services in the form of donated airtime and print. These donated services are considered to create or enhance nonfinancial assets or require specialized skills that would typically need to be purchased if not contributed. Need Him's policy related to donated services is to utilize the assets given in carrying out the mission of the ministry. Donated services are not held for sale by Need Him. Donated services received by Need Him do not have donor-imposed restrictions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

SUPPORT AND REVENUE, continued

Need Him receives donated airtime (media) for use in ministry program, in the form of radio spots. Such gifts are recorded at their estimated fair value on the date of receipt and reported as expense when utilized. These spots represent air-time or advertising provided at no cost to Need Him in the form of 30 and 60-second commercials that air many times each week on approximately 190 radio station networks. The commercials are produced by Need Him and provided to leading Christian broadcasters. The commercials contain 30 or 60-second presentations of the Gospel of Jesus Christ that give people an opportunity to respond to www.chataboutjesus.com or 888-NEEDHIM. The recorded value represents the estimated fair value of similar-airtime in the U.S. radio markets. The fair market value of donated media is based on market sources. Donated media totaling $9,336,441 and $9,336,441 during the years ended June 30, 2026 and 2025, respectively, is reported in the statements of activities as nonfinancial contributions without donor restrictions.

Need Him received $0 and $127,425 for the years ended June 30, 2026 and 2025, respectively, in contributed printing which consisted of newspaper advertisement pages in national media with Gospel related messages. The value recorded represents the fair market value to purchase an advertisement in the newspaper.

All donated services expensed are recorded as program services in the statements of activities.

EXPENSES AND FUNCTIONAL ALLOCATION

Expenses are reported when costs are incurred in accordance with the accrual basis of accounting.

Advertising expenses are expensed when incurred. As of June 30, 2026 and 2025, Need Him incurred $58,420 and $63,608, respectively, of advertising costs.

The costs of providing the various program services and supporting activities have been summarized in the statements of activities. Accordingly, certain costs, such as depreciation and payroll, have been allocated among program services and supporting activities. Depreciation is allocated based on usage of space, and other categories have been allocated based upon estimates of time and effort.

3. LIQUIDITY AND FUNDS AVAILABLE:

The following reflects Need Him's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date:

	June 30, 2026	June 30, 2025
Financial assets as of year-end:		
Cash and cash equivalents	$ 228,793	$ 70,772
Financial assets available for general expenditure within one year	$ 228,793	$ 70,772

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

4. PROPERTY AND EQUIPMENT–NET:

Property and equipment–net consist of:

	June 30, 2026	June 30, 2025
Software	$ 1,664,910	$ 1,664,910
Furniture and equipment	34,525	39,172
Leasehold improvements	4,867	4,867
	1,704,302	1,708,949
Less accumulated depreciation	(1,648,279)	(1,612,303)
	$ 56,023	$ 96,646

5. OPERATING LEASE RIGHT-OF-USE ASSETS AND LIABILITIES:

Need Him leases office space under one noncancelable lease agreement. Lease for office expires in October 2030. The office space has an optional 5-year renewal period under the control of Need Him (which Need Him is not reasonably certain to exercise). The office space lease requires monthly payments totaling $5,326 per month, which increases $99 each year starting after the first 17 months. The discount rate represents the risk-free rate using a period comparable with that of the individual lease term on the inception date of the lease.

	June 30, 2026	June 30, 2025
Assets:		
Operating lease right-of-use asset	$ 240,917	$ 290,665
Liabilities:		
Operating lease obligations	$ 264,382	$ 290,186
Lease costs:		
Operating lease costs	$ 61,225	$ 64,737
Cash paid for amounts included in the measurement of lease liabilities:		
Operating leases	$ 37,280	$ 67,419
Weighted average discount rate–operating lease	4.01%	4.01%
Weighted average remaining lease term (years)–operating lease	3.97	4.74

Future minimum lease payments required under operating leases that have an initial or remaining non-cancelable lease term in excess of one year are as follows:

Year Ending June 30,	Operating Amounts
2027	$ 64,698
2028	65,882
2029	67,065
2030	68,249
2031	22,881
	288,775
Less imputed interest	(24,393)
	$ 264,382

6. NET ASSETS:

Net assets consist of the following:

	June 30, 2026	June 30, 2025
Net assets without donor restrictions:		
Operating	$ 269,799	$ 158,499

7. CONTRIBUTIONS OF NON-FINANCIAL ASSETS:

Need Him receives donated media and print for use in carrying out the mission of the ministry.

Contributed non-financial assets recorded within the statements of activities included:

	June 30, 2026	June 30, 2025
Media	$ 9,336,441	$ 9,336,441
Printing	-	127,425
	$ 9,336,441	$ 9,463,866

Donated media is recorded as contributions of non-financial assets revenue and expenses on the date of contribution. Need Him estimates fair value based on similar-airtime in the U.S. radio markets.

Donated print is recorded as contributions of non-financial assets revenue and expenses on the date of contribution. Need Him estimates fair value based the cost to purchase an advertisement in the same newspaper.

Need Him's policy related to contributions of non-financial assets is to utilize the assets given in carrying out the mission of the ministry. If an asset is contributed that does not allow Need Him to utilize it in its normal course of business, the asset will disposed of. Need Him does not hold contributed non-financial assets for sale. None of the contributed non-financial assets have donor-imposed restrictions.

8. RELATED PARTY TRANSACTIONS:
   During the years ended June 30, 2026 and 2025, Need Him received $65,000 and $150,000, respectively, in contributions from the president of Need Him. This represented approximately 6% and 12% of total contributions of cash and financial assets revenue for the years ended June 30, 2026 and 2025, respectively.

   Additionally, during the years ended June 30, 2026 and 2025, Need Him received approximately $170,000 and $353,000, respectively, in contributions from members of the board of directors and related family members. This represented approximately 14% and 28% of total contributions of cash and financial assets revenue as of June 30, 2026 and 2025, respectively.

9. COMMITMENT AND CONTINGENCIES:
   Need Him entered into an agreement of $250,000 with a resort after June 30, 2026, to host their 2027 President's Gathering Event.

10. SUBSEQUENT EVENTS:
    Subsequent events have been evaluated through October 19, 2026, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.