UOSSM USA

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2025

UOSSM USA

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INDEPENDENT AUDITOR'S REPORT

To,

The Board of Directors
UOSSM USA

Opinion

We have audited the accompanying financial statements of UOSSM USA (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and cash flows for the year 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 UOSSM USA as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 UOSSM USA and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 UOSSM USA'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 UOSSM USA'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 UOSSM USA'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.

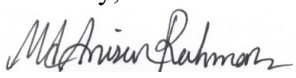
Report on Summarized Comparative Information

We have previously audited UOSSM USA's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Sincerely,



Md Anisur Rahman, MBA, CPA
Managing Principal & Founder
November 16, 2026

UOSSM USA
Statement of Financial Position
As of December 31, 2025 and 2024

	December 31, 2025	December 31, 2024
Assets		
Current Assets		
Cash and cash equivalents	$ 352,931	$ 414,278
Advances to sub-grantees	43,925	-
Contributions receivable	15,244	7,561
Grant funds receivable	121,194	198,904
Prepaid expenses and other assets	93,979	100,436
Intangible assets, net	270	330
Total Assets	$ 627,543	$ 721,509
Liabilities and Net Assets		
Liabilities		
Current Liabilities		
Accounts payable and accrued expenses	$ 29,879	$ 39,834
Deferred revenue/Refundable Adv	21,541	61,135
Grant funds payable	74,353	48,796
Total liabilities	125,773	149,765
Net Assets		
Without donor restrictions	324,706	335,752
With donor restrictions	177,064	235,992
Total net assets	501,770	571,744
Total liabilities and net assets	$ 627,543	$ 721,509

UOSSM USA
Statement of Activities
For the Year Ended December 31, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support						
Contributions, grants and contracts	3,096,124	926,205	4,022,329	1,344,618	904,060	2,248,678
In-kind contributions	80,120		80,120	225,832		225,832
Other revenue	-		-	-		-
Net assets released from donor restrictions	985,133	(985,133)	-	764,666	(764,666)	-
Total revenue and support	$ 4,161,377	$ (58,928)	$ 4,102,449	$ 2,335,116	$ 139,394	$ 2,474,510
Expenses						
Program services:	3,980,197	-	3,980,197	2,369,720	-	2,369,720
Supporting services:						
Management and general	128,700	-	128,700	101,732	-	101,732
Fundraising	63,526	-	63,526	70,729	-	70,729
Total supporting services	$ 192,226	-	$ 192,226	$ 172,461	-	$ 172,461
Total expenses	$ 4,172,423	-	$ 4,172,423	$ 2,542,181	-	$ 2,542,181
Change in net assets	(11,046)	(58,928)	(69,974)	(207,065)	139,394	(67,671)
Net assets at beginning of year	335,752	235,992	571,744	542,817	96,598	639,415
Net assets as of December 31	**$ 324,706**	**$ 177,064**	**$ 501,770**	**$ 335,752**	**$ 235,992**	**$ 571,744**

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

UOSSM USA
Statement of Cash Flows
For the Year Ended December 31, 2025 and 2024

CASH FLOWS FROM OPERATIONG ACTIVITIES	December 31, 2025	December 31, 2024
Change in net assets	$ (69,974)	$ (67,671)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Amortization of intangible assets	60	60
(Increase) decrease in:		
Advances to sub-grantees	(43,925)	182,263
Contributions receivable	(7,683)	(587)
Grant Funds Receivable	77,710	(179,672)
Prepaid expenses	6,457	(91,386)
Vendor deposit	-	-
Increase (decrease) in:		
Accounts payable and accrued expenses	(12,043)	6,795
Taxes Payable	2,088	4,221
Refundable advance	(39,594)	61,135
Grant funds payable	25,557	44,793
Net cash provided by (used in) operating activities	(61,347)	(40,049)
Net increase (decrease) in cash and cash equivalents	(61,347)	(40,049)
Cash and cash equivalents, beginning of year	414,278	454,327
Cash and cash equivalents, end of year	$ 352,931	$ 414,278

UOSSM USA
Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program Services										Supporting Services			
	Medical Services	Mental Health & Protection	Nutrition & Food	Community Recovery & Reconstruction	Disaster Relief	Education	Orphans	Intl. Programs Support	Regional Office	Total Program Services	Management & General	Fundraising	Total Supporting Services	Total Expenses
Grants, subawards & other assistance	453,246	99	216,490	22,187	-	-	187,401	-	771	880,194	-	-	-	880,194
Payroll expenses	2,280,925	250,625	29,176	-	-	-	-	73,341	99,056	2,733,123	76,005	19,750	95,755	2,828,878
Consultants & independent contractors	44	-	53	-	-	-	-	16,066	2,953	19,116	13,462	8,154	21,616	40,732
Accounting/audit Fees	-	-	-	-	-	-	-	960	989	1,949	8,640	-	8,640	10,589
Professional and legal services	-	-	-	-	-	-	-	50,153	5,134	55,287	1,626	4,446	6,072	61,359
Marketing and advertising	13,048	2,684	3,406	-	-	-	-	42	213	19,393	380	3,459	3,839	23,232
Travel and transportation	712	15,211	-	-	-	-	-	9,015	11,451	36,389	3,827	2,886	6,713	43,102
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	6,516	6,516	6,516
Office expenses	27,014	12,334	768	-	-	-	-	4,296	7,228	51,640	13,371	90	13,461	65,101
Occupancy - rent and utilties	2,275	5,382	144	-	-	-	-	-	12,332	20,133	-	-	-	20,133
Insurance	-	-	-	-	-	-	-	262	-	262	2,358	-	2,358	2,620
Depreciation and amortization	-	-	-	-	-	-	-	6	-	6	54	-	54	60
Other	131,407	15,489	2,933	-	-	-	-	3,437	9,439	162,705	8,977	18,225	27,202	189,907
Total expenses	$ 2,908,671	$ 301,824	$ 252,970	$ 22,187	$ -	$ -	$ 187,401	$ 157,578	$ 149,566	$ 3,980,197	$ 128,700	$ 63,526	$ 192,226	$ 4,172,423

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

UOSSM USA
Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program Services										Supporting Services			
	Medical Services	Mental Health & Protection	Nutrition & Food	Community Recovery & Reconstruction	Disaster Relief	Education	Orphans	Intl. Programs Support	Regional Office	Total Program Services	Management & General	Fundraising	Total Supporting Services	Total Expenses
Grants, subawards & other assistance	714,116	113,936	178,290	89,906	209,752	3,218	216,607	-	145	1,525,970	-	-	-	1,525,970
Payroll expenses	190,902	193,282	-	-	2,512	1,085	-	24,431	67,154	479,366	53,762	22,695	76,457	555,823
Consultants & independent contractors	8,000	17,100	141	-	100	-	-	8,332	4,284	37,957	14,544	17,586	32,130	70,087
Accounting/audit Fees	-	-	-	-	-	-	-	960	2,294	3,254	8,640	-	8,640	11,894
Professional and legal services	68	-	-	-	5,161	-	-	66,679	9,370	81,278	5,246	4,050	9,296	90,574
Marketing and advertising	4,890	5,277	190	-	251	-	-	42	752	11,402	378	373	751	12,153
Travel and transportation	943	19,359	-	-	-	-	-	-	3,964	24,266	-	-	-	24,266
Fundraising events	-	-	-	-	-	-	-	-	-	-	-	11,091	11,091	11,091
Office expenses	14,969	16,110	-	-	332	-	-	1,278	5,437	38,126	10,618	-	10,618	48,744
Occupancy - rent and utilties	30,857	3,953	-	-	-	-	-	-	17,221	52,031	-	-	-	52,031
Insurance	-	-	-	-	-	-	-	264	-	264	2,380	-	2,380	2,644
Depreciation and amortization	-	-	-	-	-	-	-	6	-	6	54	-	54	60
Other	28,059	59,634	4,986	-	11,746	-	-	680	10,695	115,800	6,110	14,934	21,044	136,844
Total expenses	$ 992,804	$ 428,651	$ 183,607	$ 89,906	$ 229,854	$ 4,303	$ 216,607	$ 102,672	$ 121,316	$ 2,369,720	$ 101,732	$ 70,729	$ 172,461	$ 2,542,181

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

UOSSM USA
Notes to Financial Statements
Year Ended December 31, 2025, and 2024

Note 1 – General Information and Summary of Significant Accounting Policies

Organization

UOSSM USA was incorporated in the State of Texas on January 29, 2015. UOSSM USA is an independent, non-profit humanitarian and medical non-governmental organization, founded to support the health-related needs and well-being of people and communities affected by crises and their aftermath, regardless of nationality, ethnicity, gender, religion, or political affiliation.

UOSSM USA is governed by a U.S. National Board of Directors, who work with a network of physicians, health-care professionals and other professionals to fulfill the mission of the Organization: delivering quality medical care and relief to people in need.

UOSSM USA is a member of a larger international umbrella group based in France, the International Union of Medical Care and Relief Organizations (UOSSM), an organization well-known for its long history of extensive medical humanitarian work to support the Syrian people in crisis since 2012. UOSSM USA strives to support the work of UOSSM and empower the local communities and people affected by the ongoing Syrian crisis. UOSSM USA receives the majority of its support from private sources.

Basis of presentation

The financial statements of UOSSM USA have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The accompanying financial statements include the financial activities of UOSSM USA during the year ended December 31, 2025 and 2024.

Net assets, revenue, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of UOSSM USA's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of UOSSM USA or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Note 1 – General Information and Summary of Significant Accounting Policies (Continued)

Cash and cash equivalents

For the purpose of the statement of cash flows, UOSSM USA considers all demand deposits and highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Advances, grants, and contracts

Advances, grants, and contracts receivable represent amounts due from funding organizations for reimbursable expenses incurred in accordance with the terms of the agreements. Grants and contracts receivable and advances approximate fair value. The allowance for doubtful accounts is determined based upon an annual review of account balances, including the age of the balance and the historical experience with the donor.

Revenue recognition

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contract revenue is treated as an exchange transaction, and accordingly, revenue is recognized when benchmarks are met or when qualifying expenditures are incurred; any funds received in advance of achieving benchmarks or incurring qualifying expenditures are recorded as refundable advances.

In-kind contributions

UOSSM USA receives contributions of donated goods and professional services to further its programs. Contributions of $80,120 and $225,832, representing the fair value of these goods and services, have been recorded as revenue and expense in the accompanying financial statements for the year ended December 31, 2025 and 2024.

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. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Note 1 – General Information and Summary of Significant Accounting Policies (Continued)

Advertising and marketing costs

UOSSM USA expenses advertising and marketing costs as incurred. Advertising and marketing expenses for the year ended December 31, 2025 and 2024 totaled $23,232 and $12,153, respectively.

Tax status

UOSSM USA is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements. The Fund is not a private foundation and is a publicly supported organization as described in Section 509(a)(1) of the Internal Revenue Code.

Uncertain tax positions

UOSSM USA has documented its consideration of FASB ASC 740-10, Income Taxes, that provides guidance for reporting uncertainty in income taxes and has determined that no material uncertain tax positions qualify for either recognition or disclosure in the accompanying financial statements.

Use of estimates

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Liquidity and Availability of Resources

UOSSM USA's assets are sequenced according to their nearness of conversion to cash and liabilities sequenced according to the nearness of their maturity and use of cash.

UOSSM USA's goal is generally to maintain financial assets to meet 90 days of operating expenses.

The following represents UOSSM USA's financial assets at December 31, 2025 and 2024:

Financial assets at year end	2025	2024
Cash and cash equivalents	$ 352,931	$ 414,278
Advances to sub-grantees	43,925	-
Other receivable	15,244	7,561
Pledges receivable	121,194	198,904
Total financial assets	533,294	620,743
Less amounts not available to be used within one year:		
Net assets with donor restrictions	177,064	235,992
	177,064	235,992
Financial assets available to meet general expenditures over the next twelve months	$ 356,230	$ 384,751

Note 3 – Net Assets with Donor Restrictions

Net assets with donor restrictions consisted of the following for the years ended December 31, 2025 and 2024:

	2025	2024
Program Services	$ 177,064	$ 235,992

The following net assets with donor restrictions were released from donor restrictions by incurring expenses (or through the passage of time) which satisfied the restricted purposes specified by the donors:

	2025	2024
Program Services	$ 985,133	$ 764,666

Note 4 – Subsequent Events

In preparing these financial statements, UOSSM USA has evaluated events and transactions for potential recognition or disclosure through November 16, 2026, the date the financial statements were available to be issued.