WESLEYAN IMPACT PARTNERS

STATEMENT OF FINANCIAL POSITION
YTD 2026 AND FOR YEAR ENDED 2025

	06/30/26*	12/31/25
ASSETS		
Cash and cash equivalents	$ 14,796,244	$ 4,468,387
Prepaid expenses	206,389	156,768
Investments, at fair value	4,040,998	3,822,152
Accrued interest receivable	829,772	793,684
Accounts Receivable	44,150	42,900
Mortgage loans to churches, less allowance for loan losses of $3,167,934.62 in 2026 and $3,098,101 in 2025	117,389,156	115,725,689
Total Assets	**$ 137,306,709**	**$ 125,009,579**
LIABILITIES AND NET ASSETS		
Liabilities:		
Investment Obligations	$ 86,222,720	$ 72,384,994
Accounts payable and accrued expenses	172,377	399,154
Deferred Income	24,000	37,000
Due to TMF	(404,495)	11,287
Deferred Grant Revenue	4,720,500	5,482,110
Amounts held on behalf of others - GBGM Loan Fund	7,665,239	7,677,587
Total Liabilities	**98,400,341**	**85,992,132**
Net Assets		
Without Donor Restrictions (Unrestricted)	38,792,379	38,910,160
Donor Advised	19,562	18,242
Board Directed - Legacy Endowment	44,044	41,712
With Donor Restrictions - T Locke Innovative Leaders	50,383	47,333
Total Net Assets:	**38,906,368**	**39,017,447**
Total Liabilities and Net Assets:	**$ 137,306,710**	**$ 125,009,579**

*Unaudited

WESLEYAN IMPACT PARTNERS

STATEMENT OF ACTIVITIES - UNAUDITED
(YTD 2026 AND FOR YEAR ENDED 2025)

	06/30/26	12/31/25
Change in Unrestricted net assets:		
Interest income:		
Interest on mortgage loans	**$ 3,017,023**	**$ 5,842,214**
Total interest income	**3,017,023**	**5,842,214**
Interest on investment obligations	1,208,950	2,140,779
Interest on Line of Credit		38,333
	1,208,950	**2,179,112**
Net interest and dividend income before provision for loan losses	1,808,073	3,663,102
Reduction in provision for loan losses		(69,834)
Net interest income	**1,808,073**	**3,593,268**
Non-interest income / (expenses):		
Contributions	418	1,657
Investment and other income	153,805	399,430
Lilly Grant Income	761,610	537,090
Net appreciation/ (depreciation) in fair value of investments	216,163	551,117
Administrative expenses	(1,444,533)	(2,371,990)
Program support Mission and Evangelization	(1,514,217)	(1,444,844)
President's Relationship Promotion & Grants	(94,662)	(38,025)
Distributions	(2,581)	(1,797)
Total Non-interest Income/ (expenses)	**(1,923,999)**	**(2,367,362)**
Net Assets released from restriction		
Change in Unrestricted net assets	**(115,926)**	**1,225,907**
Board Directed Funds		
Net appreciation/(depreciation) in fair value of investments	**3,527**	**4,177**
Board directed net assets	**3,527**	**4,177**
Temporarily Restricted assets	**1,320**	**18,242**
Change in net assets	**(111,079)**	**1,248,326**
Net assets at beginning of year	**39,017,447**	**37,769,121**
Net assets	**$ 38,906,368**	**$ 39,017,447**