

Filter of Hope, Inc.

Independent Auditor's Report

Tuscaloosa, Alabama

Years Ended December 31, 2023 and 2022

Steve Richardson & Company, P.C. Certified Public Accountants

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Certified Public Accountants**

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To the Leadership and Board of Directors
Filter of Hope, Inc.
Tuscaloosa, Alabama

Opinion

We have audited the accompanying financial statements of Filter of Hope, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023 and 2022 and the related statement of activities, statement of functional expenses, and statement of cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Filter of Hope, Inc. as of December 31, 2023 and 2022 and the results of its operations 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 audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Filter of Hope, Inc. 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.