

**HELPING HAND FOR RELIEF AND
DEVELOPMENT, INC.**

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2012

Helping Hand for Relief and Development, Inc.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Helping Hand for Relief
and Development, Inc.
Detroit, MI

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Helping Hand for Relief and Development, Inc. and its overseas operations (the Organization), which comprise the consolidated statement of financial position as of December 31, 2012 and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We did not audit the financial statements of Helping Hand for Relief & Development, Pakistan and Helping Hand for Relief & Development, Kenya (Overseas Operations), which statements reflect total assets of 61%, as of December 31, 2012, and the total support and revenues of 64%, for the year then ended as related to consolidated totals. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Overseas Operations, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 the entity's internal control.

Independent Auditor's Report
(Continued)

Auditor's Responsibility (Continued)

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

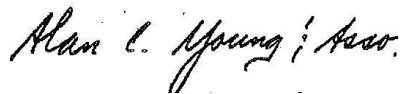
We believe that our audit and report of the other auditors provides a reasonable basis for our opinion.

Opinion

In our opinion based on our audit and the reports of the other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of functional expenses for the year then ended as identified in the table of contents is presented for purposes of additional analysis and is not a required part of the basic 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.



Detroit, MI
September 27, 2013

Helping Hand for Relief and Development, Inc.

Consolidated Statement of Financial Position December 31, 2012

ASSETS

Current Assets

Cash and Cash Equivalents (Note 2)	\$ 8,863,151
Investments (Note 3)	153,331
Accounts Receivable	329,854
Pledge Receivable (Net)	2,000
Notes Receivable (Note 5)	440,388
Inventory-Donated Assets	6,644,445
Prepaid Expenses	82,354
Other Current Assets	168,674
Total Current Assets	<u>16,684,197</u>

Fixed Assets (Note 4)

Fixed Assets	1,981,382
Less: Accumulated Depreciation	<u>(333,723)</u>
Total Fixed Assets	<u>1,647,659</u>

Other Assets

Security Deposit	<u>10,559</u>
Total Other Assets	<u>10,559</u>

TOTAL ASSETS \$ 18,342,415

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$ 374,133
Accrued Liability	<u>193,736</u>
Total Current Liabilities	<u>567,869</u>

Total Liabilities 567,869

Net Assets

Unrestricted	(6,800,776)
Temporarily Restricted (Note 7)	<u>24,575,322</u>
Total Net Assets	<u>17,774,546</u>

TOTAL LIABILITIES AND NET ASSETS \$ 18,342,415

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

Helping Hand for Relief and Development, Inc.

Consolidated Statement of Activities Year Ended December 31, 2012

<u>SUPPORT AND REVENUE</u>	Unrestricted	Temporarily Restricted	Total
Contributions From Public	\$ 654,631	\$ 9,410,468	\$ 10,065,099
In-Kind Revenue	3,041,840	9,619,138	12,660,978
Miscellaneous Income	247,767	-	247,767
Net Assets Released From Restrictions:			
Satisfaction of Service Restrictions (Note 7)	10,796,528	(10,796,528)	-
Total Support and Revenue	14,740,766	8,233,078	22,973,844
<u>EXPENSES</u>			
Program Services:			
Education	645,684	-	645,684
Health and Medical	1,211,243	-	1,211,243
Orphans	1,829,085	-	1,829,085
Emergency	1,800,280	-	1,800,280
Water For Life	290,465	-	290,465
Family Support	197,056	-	197,056
Community Development	100,585	-	100,585
Seasonal	2,083,821	-	2,083,821
In-Kind	12,313,092	-	12,313,092
Total Program Services	20,471,311	-	20,471,311
Supporting Services:			
Management and General	1,251,101	-	1,251,101
Fund Raising	785,804	-	785,804
Total Supporting Expenses	2,036,905	-	2,036,905
Total Expenses	22,508,216	-	22,508,216
Other Non-Operating (Income)/Expenses			
Profit on Deposits and Investments	-	(193,926)	(193,926)
Rehabilitation Infrastructure Fund	-	(221,537)	(221,537)
Micro Finance Portfolio	-	(320,231)	(320,231)
Disaster Management and Logistics Center Fund	-	(337,317)	(337,317)
Endowment Fund	-	175,780	175,780
Amount Transferred from Reserve Fund	-	192,063	192,063
Amount Transferred from Gratuity Fund	-	15,301	15,301
Total Non-Operating (Income)/Expenses	-	(689,867)	(689,867)
Change in Net Assets	(7,767,450)	8,922,945	1,155,495
Net Assets - Beginning of Year as restated (Note 8)	921,558	15,652,377	16,573,935
Adjustment per ASC 830 (Note 1)	45,116	-	45,116
Net Assets - End of Year	\$ (6,800,776)	\$ 24,575,322	\$ 17,774,546

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

Helping Hand for Relief and Development, Inc.

Consolidated Statement of Cash Flows Year Ended December 31, 2012

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 1,155,495
Adjustments to Reconcile Change in Net Assets to Cash provided by Operations	
Unrealized Gain	(13,464)
Depreciation	124,518
Gain on Disposal of Asset	(394)

Change in:

Accounts Receivable	(231,204)
Other Current Assets	(156,026)
Prepays	52,179
Other Assets	2,334
Inventory	(1,335,590)
Accounts Payable	(75,761)
Accrued Liabilities	102,303
Net Cash Used in Operating Activities	<u>(375,610)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(15,077)
Purchase of Fixed Assets	(407,990)
Disposal of Fixed Assets	1,301
Net Cash Used in Investing Activities	<u>(421,766)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Issuance of Notes Receivable	(9,995)
Net Cash Used in Financing Activities	<u>(9,995)</u>

Decrease in cash	(807,371)
Effect of currency exchange rate	718,682
Cash and Cash Equivalents - Beginning of Year	8,951,840
Cash and Cash Equivalents - End of Year	<u><u>\$8,863,151</u></u>

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

1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The consolidated financial statements included are those of Helping Hand for Relief & Development – USA, Helping Hand for Relief & Development – Pakistan, and Helping Hand for Relief & Development – Kenya, hereby referred to as “the Organization”. Helping Hand for Relief & Development USA has control and economic relationships with aforementioned two entities. All the significant intercompany accounts and transactions have been eliminated in consolidation.

Nature of Activity

Helping Hand for Relief and Development, Inc. is a nonprofit organization exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code. It was incorporated in the State of New York in 1998. The Organization is registered in all 50 states to solicit public funds. The Pakistan organization was established under a different name in 1991 which was changed to Helping Hand for Relief & Development in 2005. The Kenyan organization was established in 2011. The Organization is involved in the relief and development for individuals and communities, especially in emergency and disaster situations anywhere in the world, with special focus on needy people in Asia and Africa. Its major activities include reconstruction and rehabilitation of the disaster affected areas, mainly by providing Emergency Relief, Food, Shelter, Vocational and Skills Development, Education, Water for Life, Orphans & Widows Support Program, Health facilities and Economic Empowerment & Livelihood Programs.

The Organization operates the following programs:

Education - Initiation of educational projects for the restoration of educational facilities for disaster affected children and sponsoring of orphan children and needy children for education.

Health and Medical Services – Involves the improvement of individual and community health through education, immunization and other preventive measures. It also includes the operation or funding of mobile clinics, physical rehabilitation centers and renovation of the existing health care infrastructure; health and hygiene education services and ambulance services.

Orphan Support Program – Operates in different countries and focuses on assisting children in needy situation by providing education and other facilities.

Emergency Services – Providing immediate support to people affected in natural and man-made disasters/emergencies by providing rehabilitation and developmental relief and services, reconstruction of houses in such areas, and other voluntary support.

Water for Life – Sponsoring projects for providing clean water/hand pumps, reconstruction of infrastructure of water supply, especially in the areas affected by natural disasters.

1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Family Support Program – The provision of ways for needy individuals and their communities to sustain themselves and to improve their quality of life; and assistance in reviving the economies of communities devastated by natural and man-made disasters. Facilitating and supporting livelihood opportunities and micro -enterprise development for poverty alleviation through provision of interest free micro financing.

Fundraising – Provides the structure necessary to encourage and secure support from individuals and organizations.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

The Organization follows the Financial Accounting Standards Board in its Statement of Financial Accounting Standards, Financial Statements for Not-For-Profit Organizations under which the Organization is required to report information regarding the financial position and activities according to three classes of net assets, unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

To ensure proper usage of restricted and unrestricted assets, the Organization maintains its accounting according to fund accounting principles. The assets liabilities and net assets are classified in accordance with specified restrictions and objectives. The Organization's funds are described below and are placed in the following categories:

Unrestricted Fund – Unrestricted net assets are those currently available for use of the Organization's Board, and the resources invested in fixed assets. These assets are accounted for internally in the general operating fund.

Temporarily Restricted Fund – Temporarily restricted net assets are those assets received with donor stipulations that limit the use of the donated assets. When stipulated time restrictions expire or purpose restrictions are accomplished, these net assets are reclassified as unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

During the year, there were no permanently restricted net assets.

Foreign Currency Translation

Financial statements in currencies other than United State dollars are revalued for accounting as per FASB Accounting Standards Codification Topic 830, *Foreign Currency Matters*. The adjustments for currency exchange rates are included in the net income for those transactions that impact cash flow and are excluded for those that

1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Foreign Currency Translation (Continued)

do not. The foreign subsidiary reports its earnings in its local currency. The foreign assets and liabilities were translated at the exchange rate in effect at the Statement of Financial Position date. The revenues and expenses were translated using average rates during the year. The resulting foreign currency translation adjustment of \$45,116 is recorded as a separate component of net assets in the accompanying consolidated financial statements.

Contributions

In accordance with FASB Accounting Standards Codification Subtopic 958-605, *Revenue Recognition*, contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions.

According to the Standard, certain restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of the donor restrictions. Contributions are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor.

Allowance for Doubtful Debt

Financial instruments which potentially subject the Organization to concentration of credit risk are pledge accounts receivable. The Organization maintains an allowance for losses based on expected collectability of all accounts receivable as of December 31, 2012. The Organization maintained an allowance of \$46,025 for doubtful accounts.

Investments

The Organization has adopted Accounting Standards Codification Topic *Not-for-Profit Entities: Investments—Debt and Equity Securities* based on which investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Accordingly, donated marketable securities are recorded as contributions at their estimated fair market values at the date of donation. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage or time or by use) in the reporting period in which the income and gains are recognized.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on a program basis in the statement of activities.

1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses (Continued)

Costs are allocated between fund raising, management and general and the appropriate program based on evaluations of the related benefits. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide the overall support and direction of the Organization.

Cash and Cash Equivalents

Cash includes cash on hand and cash in checking and savings accounts. For financial statement purposes, the Organization considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents. Cash equivalents are carried at cost, which approximates market value.

Fixed Assets

The Organization capitalizes all expenditures for property and equipment in excess of \$500. Purchased property and equipment are carried at cost. Depreciation is recorded on a straight line basis over the estimated useful life of the asset.

Fair Value Measurements

The Organization uses fair value measurements in the preparation of its financial statements, which utilize various inputs, including those that can be readily observable, corroborated, or are generally unobservable. The Organization utilizes market-based data and valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Additionally, the Organization applies assumptions that market participants would use in pricing an asset or liability, including assumptions about risk.

ASC 820 establishes a framework for measuring fair value, which includes a hierarchy based on the quality of inputs used to measure fair value, and provides specific disclosure requirements based on the hierarchy. ASC 820 requires the categorization of financial assets and liabilities, based on the inputs to valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets and liabilities and the lowest priority to unobservable inputs.

The various levels of the ASC 820 fair value hierarchy are described as follows:

- Level 1 – Financial assets and liabilities whose values are based on unadjusted quoted market prices for identical assets and liabilities in an active market that the Organization has the ability to access.

Helping Hand for Relief and Development, Inc.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2012

1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value Measurements (Continued)

- Level 2 – Financial assets and liabilities whose values are based on quoted prices in markets that are not active or model inputs that are observable for substantially the full term of the asset or liability.
- Level 3 – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement.

ASC 820 requires the use of observable market data, when available, in making fair value measurements. When inputs used to measure fair value fall within different levels of the hierarchy, the level within which the fair value measurement falls is categorized.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Income Taxes

The Organization adopted the FASB Accounting Standards Codification Topic *Accounting for Uncertainty in Income Taxes*, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on technical merits of the position. The tax benefits recognized in the financial statements from such as position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addressed de-recognition, classification, interest and penalties on income taxes, and accounting in interim periods. The Organization's federal tax returns for the prior three years remain subject to examination by the Internal Revenue Service.

In-Kind

Donated marketable securities, property and equipment and other non cash donations are recorded as contributions at their fair values at the date of donation.

Helping Hand for Relief and Development, Inc.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2012

1) NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In-Kind (Continued)

During 2012, the Organization received \$12,660,978 in in-kind donations out of which \$6,644,445 is not utilized in the current year and is shown as in-kind inventory.

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of task that assist the Organization with specific assistance program, campaign, solicitations and various committee assignments.

2) CASH AND CASH EQUIVALENTS

The total cash held by the Organization at December 31, 2012, includes \$2,408,005 in monies that are not covered by insurance provided by the federal government.

3) INVESTMENTS

Investments consist of Amana Mutual Funds Trust Growth Fund, and are carried at fair value at December 31, 2012. The following table summarizes the Organization's investments based on inputs used to determine their values as of December 31, 2012:

	2012			Total
	Fair Value Measurements			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	
Amana Mutual Funds Trust Growth Fund	\$ 153,331	-	-	\$ 153,331

Helping Hand for Relief and Development, Inc.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2012

4) FIXED ASSETS

The fixed assets as of December 31, 2012 are comprised of the following:

	<u>2012</u>
Non Depreciable Assets	
Land	\$ 446,980
Capital WIP	687,204
Total Non Depreciable Assets	<u>1,134,184</u>
Depreciable Assets	
Building	138,963
Computers	167,109
Office Equipment	74,173
Furniture, Fixtures & Equipment	140,708
Medical Equipment	21,167
Vehicles	305,078
Total Depreciable Assets	<u>847,198</u>
Total Assets	1,981,382
Less: Accumulated Depreciation	(333,723)
Total Fixed Assets	<u>\$ 1,647,659</u>

5) NOTES RECEIVABLE

The Organization has advanced a loan to Islamic Circle of North America in the amount of \$150,000 at 7.25% to be repaid in 180 equal monthly installments in accordance with Islamic principles of financing. The balance receivable as of December 31, 2012 on this loan is \$66,799 and is due on demand. Notes Receivable includes \$373,589 of interest-free loans issued in Pakistan which are due within a year. These loans are provided to the needy under Islamic mode of financing.

6) CONTINGENCIES

The Organization is exposed to various contingent liabilities which are not reflected in the accompanying financial statements. The Organization's management is of the opinion that insurance coverage is adequate to cover any potential losses. No such liabilities have been asserted, and therefore, no estimation of loss has been made.

Helping Hand for Relief and Development, Inc.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2012

7) TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for specific programs and have the following balances as of December 31, 2012:

<u>Program</u>	<u>Amount</u>
Education	\$ 72,386
Health and Medical	555,142
Orphans	1,041,165
Emergency	12,893,169
Water for Life	277,843
Family Support	69,528
Countries Restricted	641,785
Organization Support	32,979
In Kind	6,644,445
Rehabilitation Infrastructure Fund & Micro Finance Portfolio	<u>2,346,880</u>
	<u>\$ 24,575,322</u>

Net assets released from restrictions by incurring expenses satisfying the purpose specified by the donors amounted to \$10,796,528 for the year ended December 31, 2012.

8) PRIOR PERIOD ADJUSTMENT

This is the first year in which the Helping Hand for Relief and Development, Kenya's (HHRDK) operations are included as a part of the consolidated financial statements. As a result, the unrestricted net assets as of December 31, 2011 are increased by \$1,200,250 to include the net assets of HHRDK's operations.

9) SUBSEQUENT EVENTS

The Organization evaluated all subsequent events through September 27, 2013, the date the financial statements were available to be issued. No subsequent event was noted that required adjustments or disclosures in the financial statements.

Consolidated Statement of Functional Expenses

Helping Hand for Relief and Development, Inc.

Consolidated Statement of Functional Expenses Year Ended December 31, 2012

Expenditures	Education	Health and Medical	Orphans	Emergency	Water for Life	Family Support
Program Expenditure	\$ 140,623	\$ 17,941	\$ 317,606	\$ 195,065	\$ -	\$ 380
In-Kind Expenses	-	-	-	-	-	-
Salaries and Wages	21,222	10,698	160,356	262,930	17,337	13,975
Contractors	13,135	6,621	99,249	162,736	10,731	8,649
Payroll Taxes and Benefits	1,876	946	14,178	23,248	1,533	1,236
Employee Benefits	5,594	2,820	42,269	69,308	4,570	3,684
Legal and Professional	782	394	5,908	9,687	639	515
Conference and Seminars	661	333	4,994	8,189	540	435
Advertising	5,502	2,773	41,572	68,164	4,495	3,623
Printing	5,080	2,561	38,388	62,943	4,150	3,345
Video/Film/TV	2,259	1,139	17,073	27,994	1,846	1,488
Telephone and Internet	1,183	596	8,941	14,660	967	779
Website Expenses	40	20	301	494	33	26
Fundraising Events	7,774	3,919	58,744	96,321	6,351	5,119
Travel/Air Tickets	4,173	2,104	31,533	51,704	3,409	2,748
Auto Rentals and Maintenance	1,101	555	8,318	13,639	899	725
Gas & Mileage	1,196	603	9,037	14,818	977	788
Postage	3,645	1,838	27,544	45,163	2,978	2,400
Utilities	637	321	4,815	7,894	521	420
Office Supplies	620	312	4,683	7,678	506	408
Bank Charges	507	255	3,828	6,277	414	334
Rent/Parking and Other Occupancy	3,201	1,613	24,185	39,655	2,615	2,108
Credit Card	2,410	1,215	18,208	29,855	1,969	1,587
Misc. Expenses	65	33	491	806	53	43
Bad Debt Expense - Pledge	-	-	-	-	-	-
Shipping & Storage	-	362,405	-	241,604	-	-
Indirect Cost	51	26	385	631	42	34
Depreciation	-	-	-	-	-	-
Pakistan Operations	413,158	724,172	817,044	170,256	215,383	142,207
Kenya Operations	9,189	65,030	69,435	168,561	7,507	-
Total	\$ 645,684	\$ 1,211,243	\$ 1,829,085	\$ 1,800,280	\$ 290,465	\$ 197,056

Helping Hand for Relief and Development, Inc.

Consolidated Statement of Functional Expenses Year Ended December 31, 2012

Expenditures	Community Development	Seasonal	In-Kind	Total Program Services	Management & General	Fund Raising	Total Expenditures
Program Expenditure	\$ 100,585	687,958	\$ -	\$ 1,460,158	\$ -	\$ -	\$ 1,460,158
In-Kind Expenses	-	-	3,041,840	3,041,840	-	-	3,041,840
Salaries and Wages	-	157,999	-	644,517	148,735	198,313	991,565
Contractors	-	97,791	-	398,912	92,057	122,742	613,711
Payroll Taxes and Benefits	-	13,970	-	56,987	13,151	17,534	87,672
Employee Benefits	-	41,648	-	169,893	39,206	52,275	261,374
Legal and Professional	-	5,821	-	23,746	5,480	7,307	36,533
Conference and Seminars	-	4,921	-	20,073	4,632	6,176	30,881
Advertising	-	40,961	-	167,090	38,559	51,412	257,061
Printing	-	37,823	-	154,290	35,606	47,474	237,370
Video/Film/TV	-	16,822	-	68,621	15,836	21,114	105,571
Telephone and Internet	-	8,809	-	35,935	8,293	11,057	55,285
Website Expenses	-	297	-	1,211	280	373	1,864
Fundraising Events	-	57,881	-	236,109	54,487	72,649	363,245
Travel/Air Tickets	-	31,070	-	126,741	29,248	38,997	194,986
Auto Rentals and Maintenance	-	8,196	-	33,433	7,715	10,287	51,435
Gas & Mileage	-	8,905	-	36,324	8,383	11,177	55,884
Postage	-	27,139	-	110,707	25,548	34,064	170,319
Utilities	-	4,744	-	19,352	4,466	5,954	29,772
Office Supplies	-	4,614	-	18,821	4,343	5,791	28,955
Bank Charges	-	3,772	-	15,387	3,551	4,735	23,673
Rent/Parking and Other Occupancy	-	23,830	-	97,207	22,432	29,910	149,549
Credit Card	-	17,940	-	73,184	16,888	22,518	112,590
Misc. Expenses	-	484	-	1,975	42,605	608	45,188
Bad Debt Expense - Pledge	-	-	-	-	2,570	-	2,570
Shipping & Storage	-	-	-	604,009	-	-	604,009
Indirect Cost	-	379	-	1,548	350	1,218	3,116
Depreciation	-	-	-	-	8,166	-	8,166
Pakistan Operations	-	548,314	7,381,916	10,412,450	344,117	-	10,756,567
Kenya Operations	-	231,733	1,889,336	2,440,791	274,397	12,119	2,727,307
Total	\$ 100,585	\$ 2,083,821	\$ 12,313,092	\$ 20,471,311	\$ 1,251,101	\$ 785,804	\$ 22,508,216