

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

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2014

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying consolidated financial statements of Helping Hand for Relief and Development, Inc. (a nonprofit organization) and its overseas operations (the Organization), which comprise the consolidated statement of financial position as of December 31, 2014 and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated 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, Helping Hand for Relief & Development, Kenya, Helping Hand for Relief & Development, Jordan, Helping Hand for Relief & Development, Afghanistan and Helping Hand for Relief & Development, Philippines (Overseas Operations), which statements reflect total assets of 67% as of December 31, 2014, and the total support and revenues of 75% 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 consolidated 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, 2014, 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 consolidated financial statements taken as a whole. The consolidated statement of functional expenses 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.

Alan C. Young & Assoc.

Detroit, Michigan
September 30, 2015

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Consolidated Statement of Financial Position
December 31, 2014

ASSETS

Current Assets

Cash and Cash Equivalents (Note 2)	\$	9,119,791
Investments (Note 3)		275,286
Accounts Receivable		521,930
Pledge Receivable (Net)		64,217
Receivable from HHRD-USA		76,316
Notes Receivable (Note 5)		815,764
Inventory		2,833,735
Prepaid Expenses		204,963
Other Current Assets		47,460
Receivable from Subsidiaries		56,000
Total Current Assets		<u>14,015,462</u>

Fixed Assets

Fixed Assets (Note 4)		2,839,928
Capital WIP		249,598
Less: Accumulated Depreciation		<u>(688,530)</u>
Total Fixed Assets		<u>2,400,996</u>

Other Assets

Security Deposit		<u>6,389</u>
Total Other Assets		<u>6,389</u>

TOTAL ASSETS \$ 16,422,847

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts Payable	\$	270,439
Accrued Liability		<u>212,504</u>
Total Current Liabilities		<u>482,943</u>

Total Liabilities 482,943

Net Assets

Unrestricted		(9,706,607)
Temporarily Restricted (Note 7)		<u>25,646,511</u>
Total Net Assets		<u>15,939,904</u>

TOTAL LIABILITIES AND NET ASSETS \$ 16,422,847

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

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Consolidated Statement of Activities (Continued) Year Ended December 31, 2014

<u>SUPPORT AND REVENUE</u>	Unrestricted	Temporarily Restricted	Total
Contributions from Public	\$ 1,276,744	\$ 15,148,223	\$ 16,424,967
In-Kind Revenue	2,111,098	15,115,863	17,226,961
Miscellaneous Income	159,125	72,651	231,776
Net Assets Released from Restrictions:			
Satisfaction of Service Restrictions (Note 7)	31,944,018	(31,944,018)	-
Total Support and Revenue	35,490,985	(1,607,281)	33,883,704
 <u>EXPENSES</u>			
Program Services:			
Education	1,148,512	-	1,148,512
Health and Medical	1,586,213	-	1,586,213
Orphans	2,826,461	-	2,826,461
Emergency	2,747,700	-	2,747,700
Water for Life	314,469	-	314,469
Family Support	62,983	-	62,983
Community Development	102,341	-	102,341
Seasonal	3,097,273	-	3,097,273
In-Kind	21,599,919	-	21,599,919
Total Program Services	33,485,871	-	33,485,871
 Supporting Services:			
Management and General	1,360,080	-	1,360,080
Fund Raising	1,174,646	-	1,174,646
Total Supporting Expenses	2,534,726	-	2,534,726
 Total Expenses	 36,020,597	 -	 36,020,597
 Other Non-Operating Income/(Expenses)			
Rehabilitation Infrastructure Fund	-	(4,777)	(4,777)
Micro Finance Portfolio	-	366,221	366,221
Disaster Management and Logistics Center Fund	-	16,200	16,200
Endowment Fund	-	144,114	144,114
Total Non-Operating (Income)/Expenses	-	521,758	521,758
 Change in Net Assets	 (529,612)	 (1,085,523)	 (1,615,135)
Net Assets - Beginning of Year	(9,259,804)	26,732,034	17,472,230
 Prior Period Adjustment (Note 9)	 330,404	 -	 330,404
Adjustment per ASC 830 (Note 1)	(247,595)	-	(247,595)
 Net Assets - End of Year	 \$ (9,706,607)	 \$ 25,646,511	 \$ 15,939,904

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, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (1,615,135)
Adjustments to Reconcile Change in Net Assets to Cash provided by Operations	
Unrealized Gain	(13,788)
Depreciation	208,576
Gain on Disposal of Asset	(9,491)
Bad Debt	355
Change in:	
Accounts Receivable	146,549
Other Current Assets	(532)
Pledge receivable	(64,217)
Prepays	(34,832)
Other Assets	(1,718)
Inventory	3,595,333
Accounts Payable	81,291
Accrued Liabilities	(855)
Net Cash Used in Operating Activities	<u>2,291,536</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Investments	(52,210)
Purchase of Fixed Assets	(523,730)
Proceeds from sale of Fixed Assets	10,642
Net Cash Used in Investing Activities	<u>(565,298)</u>

Increase in Cash	1,726,238
Effect of Currency Exchange Rate	(525,033)
Cash and Cash Equivalents - Beginning of Year	<u>7,918,586</u>
Cash and Cash Equivalents - End of Year	<u>\$ 9,119,791</u>

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

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements
December 31, 2014

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, Helping Hand for Relief & Development – Kenya, Helping Hand for Relief & Development – Jordan, Helping Hand for Relief & Development, Afghanistan and Helping Hand for Relief & Development, Philippines; hereby referred to as “the Organization”. Helping Hand for Relief & Development USA has control and economic relationships with aforementioned five 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 Kenya and Jordan organizations were established in the years 2011 and 2013, respectively. In 2014, the Afghanistan and Philippines Organizations were established. 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.

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2014

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.

The Organization also operates stores under the business name “Shop N’ Help” at two locations in the US. These stores sell handcrafted items made at the Skill Development Centers operated by the Organization at its overseas locations. The revenue and expenses for the stores during the year was \$12,039 and \$9,196, respectively.

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.

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2014

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

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated into U.S. dollars at the exchange rate in effect on reporting dates, and revenues and expenses are translated at rates that approximate the average rate for the period in which the transactions occurred. Net transaction and translation gains and losses are included in the accompanying statements of activities in the non-operating revenue and expenses section as foreign currency exchange gain or loss.

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 Accounts

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, 2014. The Organization maintained an allowance of \$326,114 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.

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2014

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

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.

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, 2014

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.

Inventory

The Organization has two types of inventory on hand at December 31, 2014. This includes (1) priced inventory items for sale at "Shop N' Help" stores; and (2) inventory of donated items (In-Kind).

The Organization utilizes three inventory valuation methods during the year ended December 31, 2014. These methods include: (1) current price located on a publicly

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements (Continued) December 31, 2014

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

Inventory (Continued)

available website if the inventory item is a match for the website item when donated; (2) Salvation Army prices if the donated items are used (not new); (3) lower of the cost or net realizable value if items are for sale.

At December 31, 2014, the Organization had \$70,977 in "Shop N' Help" inventory.

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.

During 2014, the Organization received \$20,012,258 in in-kind donations out of which \$2,762,758 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, 2014, includes \$500,000 in monies that are 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, 2014. The following table summarizes the Organization's investments based on inputs used to determine their values as of December 31, 2014:

	2014			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	\$ 275,286	-	-	\$275,286

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements (Continued) December 31, 2014

4) FIXED ASSETS

The fixed assets as of December 31, 2014 are comprised of the following:

	<u>Amount</u>
Non Depreciable Assets	
Land	\$ 481,645
Capital WIP	249,598
Total Non Depreciable Assets	<u>731,243</u>
Depreciable Assets	
Building	1,323,684
Computers	275,474
Office Equipment	157,964
Furniture, Fixtures & Equipment	233,028
Medical Equipment	37,991
Vehicles	330,142
Total Depreciable Assets	<u>2,358,283</u>
Total Assets	3,089,526
Less: Accumulated Depreciation	<u>(688,530)</u>
Total Fixed Assets	<u>\$ 2,400,996</u>

5) NOTES RECEIVABLE

Notes Receivable includes \$2,833,735 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.

7) TEMPORARILY RESTRICTED NET ASSETS

Net assets released from restrictions by incurring expenses satisfying the purpose specified by the donors for the year ended December 31, 2014 were as follows:

<u>Program</u>	<u>Amount</u>
Education	\$ 635,160
Health and Medical	1,093,869
Orphans	2,826,461
Emergency	2,747,700
Water for Life	314,469
Family Support	62,983
Seasonal	3,097,273
In Kind	23,542,825
Other Miscellaneous	408,575
	<u>\$ 34,729,315</u>

Temporarily restricted net assets available for specific programs as of December 31, 2014, were \$25,646,511.

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Notes to the Consolidated Financial Statements (Continued)
December 31, 2014

8) SUBSIDIARY ENTITIES

The Organization is required to consolidate certain entities under the guidance of Financial Accounting Standards Board (FASB) ASC Topic 810, *Consolidation*. However, the Organization has limitations on the use of the assets and is not directly obligated for the liabilities of these consolidated subsidiaries under the laws in place in the foreign jurisdiction of each of these subsidiaries.

9) PRIOR PERIOD ADJUSTMENT

During the year, it was noted that in prior year financial statements, net revenue and inventory for Helping Hand for Relief and Development Jordan were understated by \$330,404. To correct this error an adjustment was proposed to increase the net assets and inventory by the same amount.

10) SUBSEQUENT EVENTS

The Organization evaluated all subsequent events through September 30, 2015, 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, 2014

Expenditures	Education	Health and Medical	Orphans	Emergency	Water for Life	Family Support
Program Expenditure	\$ 126,911	\$ 518,975	\$ 456,501	\$ 769,528	\$ 62,187	\$ 20,693
In-Kind Expenses	-	-	-	-	-	-
Salaries and Wages	42,080	54,918	241,941	425,419	36,788	11,216
Contractors	28,341	36,987	162,947	286,519	24,776	7,554
Payroll Taxes and Benefits	3,560	4,646	20,470	35,993	3,112	949
Employee Benefits	13,797	18,006	79,324	139,480	12,061	3,677
Legal and Professional	1,315	1,717	7,563	13,299	1,150	351
Conference and Seminars	831	1,085	4,778	8,402	727	222
Advertising	21,463	28,011	123,403	216,987	18,764	5,721
Telephone and Internet	1,992	2,600	11,452	20,137	1,741	531
Website Expenses	373	486	2,142	3,766	326	99
Fundraising Expenses	15,423	20,128	88,674	155,921	13,483	4,111
Travel	11,641	15,193	66,931	117,689	10,177	3,103
Postage	1,127	1,470	6,477	11,389	985	300
Insurance and Utilities	1,649	2,152	9,480	16,668	1,441	439
Office Supplies	1,427	1,862	8,204	14,426	1,247	380
Bank Charges	5,005	6,532	28,777	50,600	4,376	1,334
Rent/Parking and Other occupancy	5,522	7,207	31,748	55,824	4,827	1,472
Misc. Expenses	80	104	459	808	70	21
Bad Debt Expense - Pledge	-	-	-	-	-	-
Indirect Cost	3,037	3,964	17,461	30,703	2,655	810
Depreciation	-	-	-	-	-	-
Pakistan Operations	601,731	848,643	1,221,816	317,501	67,861	-
Kenya Operations	175,839	11,527	116,126	14,677	45,715	-
Jordan Operations	73,605	-	81,958	1,000	-	-
Afghanistan Operations	11,763	-	37,829	9,551	-	-
Philippines Operations	-	-	-	31,413	-	-
Total	\$ 1,148,512	\$ 1,586,213	\$ 2,826,461	\$ 2,747,700	\$ 314,469	\$ 62,983

HELPING HAND FOR RELIEF AND DEVELOPMENT, INC.

Consolidated Statement of Functional Expenses (Continued) Year Ended December 31, 2014

Expenditures	Community Development	Seasonal	In-Kind	Total Program Services	Management & General	Fund Raising	Total Expenditures
Program Expenditure	\$ 101,903	\$ 1,120,208	\$ -	\$ 3,176,906	\$ -	\$ -	\$ 3,176,906
In-Kind Expenses	-	-	1,525,332	1,525,332	-	-	1,525,332
Salaries and Wages	116	219,778	-	1,032,256	235,508	186,021	1,453,785
Contractors	78	148,020	-	695,222	160,436	82,319	937,977
Payroll Taxes and Benefits	10	18,595	-	87,335	20,154	26,873	134,362
Employee Benefits	38	72,058	-	338,441	78,102	341,412	757,955
Legal and Professional	4	6,870	-	32,269	13,917	9,929	56,115
Conference and Seminars	2	4,341	-	20,388	8,793	6,273	35,454
Advertising	59	112,099	-	526,507	121,502	162,003	810,012
Telephone and Internet	6	10,403	-	48,862	11,276	15,035	75,173
Website Expenses	1	1,946	-	9,139	2,109	2,812	14,060
Fundraising Expenses	43	80,551	-	378,334	87,308	116,411	582,053
Travel/Air Tickets	32	60,800	-	285,566	65,900	87,867	439,333
Postage	3	5,884	-	27,635	11,919	8,503	48,057
Insurance and Utilities	5	8,611	-	40,445	9,333	12,445	62,223
Office Supplies	4	7,453	-	35,003	8,078	35,310	78,391
Bank Charges	14	26,141	-	122,779	28,333	37,778	188,890
Rent/Parking and Other occupancy	15	28,840	-	135,455	58,417	41,678	235,550
Misc. Expenses	-	417	-	1,959	18,944	1,977	22,880
Bad Debt Expense - Pledge	-	-	-	-	-	-	-
Indirect Cost	8	15,862	-	74,500	-	-	74,500
Depreciation	-	-	-	-	11,476	-	11,476
Pakistan Operations	-	588,542	6,052,046	9,698,140	239,019	-	9,937,159
Kenya Operations	-	217,307	10,442,156	11,023,347	81,054	-	11,104,401
Jordan Operations	-	276,949	3,480,207	3,913,719	74,867	-	3,988,586
Afghanistan Operations	-	47,495	-	106,638	8,599	-	115,237
Philippines Operations	-	18,103	100,178	149,694	5,036	-	154,730
Total	\$ 102,341	\$ 3,097,273	\$ 21,599,919	\$ 33,485,871	\$ 1,360,080	\$ 1,174,646	\$ 36,020,597