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# SUPPORT - EDUCATE - EMPOWER

Annual  
Report **2012-13**



**Helping Hand**  
*For Relief and Development*





# Welcome

Welcome to our Annual Report 2012/2013. On behalf of the Helping Hand for Relief and Development (HHRD) team in the US and working around the globe we would like to thank you for supporting our causes to alleviate poverty, ease the suffering of those in need and providing long term assistance to the disaster affected. HHRD is now working in (35) countries.

WORM CLOTH DISTRIBUTION PROGRAM AMONG  
THE COLD WAVE VICTIMS OF BANGLADESH-2013  
FUNDED BY :-  
HELPING HAND FOR RELIEF AND DEVELOPMENT-USA  
DONATED BY :- ISLAMIC AID BANGLADESH  
HALDHAKA - NILPHAMARY





*“They feed with food--despite their own desire for it-- the indigent, and the orphan and the captive (while saying) ‘We feed you purely for the sake of God. We desire no reward from you, nor thankfulness.’”*

*- Surah-al-Dahar 8-9*

# Content

HHRD Vision/Mission Statement.....	02
Governance .....	03
Letter from the Chairman .....	04
Donate with Even More Confidence.....	05
What We Do.....	06
“Relief for Burma”: South East Asia .....	07
“Help Syria Now”: Middle East Region .....	09
Comprehensive Rehabilitation Program.....	10
Interest Free Micro-Financing: Economic Empowerment.....	14
Orphan Support Program .....	16
Education Support Program: .....	19
Seasonal Program.....	21
In Kind Donation: Smiles Across the Miles.....	22
Health.....	23
Infrastructure Development .....	24
Water and Sanitation Hygiene Program.....	25
African Drought Crisis .....	26
Skills Development Program and Shop N’ Help .....	26
Youth Empowerment.....	27
Audit Report 2012 .....	29







Helping Hand  
*For Relief and Development*

is working in more than  
**35 Countries**



## Vision

Helping Hand for Relief and Development (HHRD) as a Leader, Empowering lives, creating opportunities and strengthening the bond of humanity.

## Mission

HHRD is committed to serve humanity by integrating resources for people in need. We strive to provide immediate response in disasters, and effective Programs in places of suffering, for the pleasure of Allah.



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# Letter from the Chairman

*Bismillahir Rahmanir Raheem*

Dear Brothers and Sisters

Assalamo-alaikum wa Rahmatullahi wa Barakatuhu!

Allah [SWT] has explicitly stated that the sole purpose of fasting is to cultivate Taqwa amongst us. Muffusareen [Exegists] agree that the best concrete definition of Taqwa is given by Allah [SWT] in 2: 177].

Six important characteristics of a Muttaqi are pointed out in these verses. After emphasizing the faith, the second most significant characteristic is that the true righteousness is “in giving away one’s property [wealth] in love of Him to one’s kinsmen, the orphans, the poor and the wayfarer, and to those who ask for help, and in freeing the necks of slaves, ....” Thus, once again, the paramount importance of charity [Sadaqa and Zakat] is underscored by the Quran.

As you are well aware, HHRD is dedicated to fulfill this very mission throughout the world. Through the dedicated and zealous endeavors of HHRD associates, YOU receive the tumultuous rewards from Allah [SWT] when, for example,:

- A dying child is able to receive clean water in the desserts of Africa;
- An orphan is able to receive best possible education and keep his self integrity in tact in India;
- A physically handicapped is able to regain his lost limbs in Pakistan;
- A destitute refugee from Syria, Burma, and Sri Lanka is able to get shelter, food and clothes;

A flood victim in Pakistan is finally able to swim ashore and all of his basic needs are met;

- A financially struggling person is able to take an interest free loan in Bangladesh or Pakistan that he can reasonably return
- An earthquake victim in Haiti or Pakistan is able to re-settle himself with the basic amenities of life.



These and many other facilities and programs are provided by HHRD in each country where we have been able to reach so far. Our area of service, alhamdulillah, has expanded during this year in the Middle East, Africa and Southeast Asia. We would like to express our gratitude for all of your support for HHRD. We hope this report will inspire you to donate even more generously and urge your friends and relatives to support us likewise. Please do not forget to bless us with your constructive criticism and advice. We also beseech you to remember us in your duas. Jazak Allahu Khayrun.

**Talat Sultan**

[Dr. Talat Sultan]

Chairman, HHRD Board



# Donate with even more confidence

*Assalamau Alaykum WaRahmatullahi WaBarakatahu,*

On behalf of the entire HHRD team, I would like to take this opportunity and extend my heartfelt gratitude towards our donors and supporters for their continuous trust and support as Allah (swt) has blessed us with another productive year.

By the Grace of Allah, we have been able to host a successful conference highlighting the plight and needs of Persons With Disabilities (PWD). Close to 350 subject matter experts in attendance, we were able to raise awareness and dedicate three fully equipped rehabilitation centers to PWDs. Based on the data and recommendations of these experts, we are launching a “Children with Disabilities” program, which will focus on fulfilling the needs of children with disabilities. For as little as \$2 a day one child will receive much needed aid and attention by our trained staff.

Focusing on man-made disasters in Middle East and South East Asia, specifically Syria, Jordan, Lebanon, Turkey, Burma and Thailand, HHRD was able to help the thousands of refugees who suffered as a result of civil unrest. Our newly established office in Jordan and Thailand hopes to provide much needed aid to the citizens of region who have lost their loved ones, homes, and sense of normalcy.

Helping Hand for Relief and Development celebrated a milestone with the recognition of being amongst the top 10 Highly Rated Charities Relying on Private Contributions by Charity Navigator. HHRD is currently ranked 6th and received a score of 68.95 in Financial Performance, and 70 in Account-

ability & Transparency; with the overall score of 69.25 out of 70, making HHRD among the privileged Top Four Star Charities. Charity Navigator is the nation’s largest and most-utilized evaluator of charities. It has developed an unbiased, objective, numbers-based rating system to assess over 6,000 of America’s best-known charities.

I would like to also extend my gratitude towards our donors, the entire HHRD team, hundreds of volunteers, as well as various government and non government organizations for trusting in HHRD and allowing us to respond to human suffering in emergency and disastrous situations. There is a pressing need for relief and development work by nonprofit organizations. HHRD aims to be one that makes a positive difference for the world at large.

As always, for all those who are part of our HHRD family, donor and beneficiary satisfaction will always remain our top priority as we hope to please Allah (swt) and have our work accepted from Him. We pray the year ahead is one of positive change in the world, a light of hope for those in need, and that HHRD has more successes to come.

**Raza Farrukh**  
President, HHRD





# What We Do

## EMERGENCY RELIEF

Food, Clothing, Shelter, Medical Relief and In-Kind Gifts

## EMPOWERMENT

Orphan Support, Widow Support, Interest-Free Micro-Finance, Skill Development Centers, Adult Literacy and Women Empowerment

## CAMPAIGNS AND ADVOCACY

Social Justice, TB Walks, AIDS Awareness

## TRAINING AND CAPACITY BUILDING

Training of Social Workers, Summer Internship Program, Youth for Haiti Program

## DEVELOPMENT

Rehabilitation Centers, Infrastructure Development, Water for Life, Sanitation & Hygiene



Prophet Mohammad (PBUH) said, “Whoever caresses the head of an orphan (in affection), solely for the sake of Allah, a good deed will be written to his account for every hair over which he passed his hand. – narrated by Abu Hurairah.



South East Asia: HHRD Work in the Region

# Relief for Burma

The country of Burma is located in Southeast Asia; it is bordered by India, Bangladesh, China, Laos and Thailand. The history of this country has been marked by one of the longest running civil wars between ethnic groups. More importantly, 800,000 Rohingya Muslims have been persecuted, discriminated and faced massacres for the past 70 years now.

“HHRD launched our “Burmese Relief Fund”, where a donation of \$150 goes towards food and water for a family for one month. HHRD has established a Myanmar office, HHRD USA has sent Half-a-Million Dollars’ worth of Medical Supplies & Equipment to the Ministry of Health Myanmar, which will assist the less privilege in Burma, and save lives.

In 2012, more than 1,500 families received food rations at two locations. Also Eid ul Adha Udhiya was performed and more than 250 shares were distributed. HHRD has also assisted refugees in Bangladesh, India, and Thailand.”



Mr. Muhammad Nasir- Local influential Muslim, Rakhine (ex-Budhist) and has worked as service provider to UN

## BANGLADESH

Food distributions in Coax Bazar

## MYANMAR

Mr. M. Nasir

Project for Food, NFIs among 131 families  
Rakhine State allowed HHRD for Shelters inside  
IDP Camps and for WASH services


## THAILAND

Eid Gifts at Mysot Camps  
Zabiha 2012 for Rohingya  
Advocacy with Senate sub-committee  
Consulate General of Bangladesh has desired to  
meet with HHRD for work inside

## REGISTRATION

Registration processes for Thailand  
and Myanmar  
has been initiated.





HHRD has launched its “Burmese Relief Fund” where a donation of \$150 goes towards food and water for a family. HHRD has established a Myanmar office which provides aid to those in need.



# HHRD Syrian Initiative



Recent Humanitarian Crisis Started on March 15th, 2011 and by August 2013: According to UN, more than 100,000 are dead 700,000+ injured. There are a total of around 5 Million internally displaced persons (IDPs) inside Syria, whereas more than 2 million have become refugees in neighboring Jordan, Lebanon, Iraq, and elsewhere. HHRD's main focus is on survival items like food, water, hygiene items, and winter clothes distribution. HHRD has successfully registered as an International NGO in Jordan to effectively and efficiently work on this humanitarian crisis. HHRD has been able to provide the following:

- n Immediate Emergency & Rescue Response
- n Food / Water
- n Medical Relief
- n Hygiene Items
- n Shelter / Transportation
- n In-Kind Gifts

In all more than \$3 Million worth of help has been given (including In-Kind Gifts).

## In-Kind Gifts:

- n 22 Containers have been sent
- n Medical Supplies & Equipment, Food, Clothes & Blankets
- n Turkey (Syria), Lebanon, Jordan

## Over all HHRD Efforts:

- n More than 30,000 families assisted





# Comprehensive Rehabilitation Program

HHRD's "Comprehensive Rehabilitation" program aims to provide socio-economic empowerment after rehabilitation with hopes to overcome occupational constraints through treatment, training, skills development, and micro enterprise development.

Empowerment of "Persons With Disabilities" (PWDS) will address five basic needs:

- n Enhanced role for the PWDs in decision making in their society
- n Enhanced level of opportunities available to the PWDs for business or employment through HHRD Interest Free Micro-Finance and Skill Development Programs
- n Enhanced mobility with rehab services
- n Mobility and Educational skills development trainings

HHRD Four Areas of Service include:

## Intellectual Disabilities

Psycho Social-therapy is provided to deserving patients and parents for handling of intellectually disabled children specifically those with Cerebral Palsy. Medical consultations were provided free to 102 patients.

## Visual Impairments

Free surgeries are provided to patients with Cataract, Trachoma, Glaucoma, Corneal Opacity and Refractive Errors. HHRD is training teachers in Brail to compensate lack of teachers in remote areas, brail teaching, games and support equipment along with multiple computer program aids are also provided. **2,310 free eye surgeries were conducted and 11,452 patients were given free medical consultations**

## Hearing Impaired

HHRD's goal for 2013, to begin services to those who are hearing impaired on assessment and treatment for low and medium hearing losses.

## Physically Disabled

The United Nations surveys more than 7% of the Pakistani population is disabled and this is more frequently found in poverty stricken rural areas. HHRD's Comprehensive Rehab Center was established in Muza-farbad Pakistan in January 2006 to cope with the deadly earthquake of October 2005. HHRD went on to open its second Rehab Center in Manserha two months later and now has a total of 4 centers which includes those in Swat and Chakwal.





## Comprehensive Rehabilitation Program

HHRD Rehabilitation Centers reach and rehabilitate persons with disabilities and serves towards the development of a person to his/her maximum physical and psychosocial capacity, within the limits of his/her physical and environmental limitations. This is done while accepting challenges brought by spatial distances, poverty, awareness, gender, culture, tradition, religion, cast, or region. HHRD hopes to empower them to be into the mainstream of development as equal useful citizens. We operate in useful collaboration with all other service providers working for the cause.

Our performance was highly appreciated by the people, government, ERRR / PERRA, National and International NGO's and Helping Hand Officials. Our services extended to the general population of the earthquake zone, at no cost for 3 full years. Shortly after, the Institute of Paramedical Sciences launched successfully. As well as our joint venture with IRADA Chakwal.

**Overall, HHRD Direct Beneficiaries 113, 857 from 4 areas which is over 10,000 patients assisted from last year alone.**





## Physical Therapy treated and rehabilitated **86,532 patients**



n Dawood Khan 50 yrs old  
from Baffa Mera Diagnosed  
with Hemiplegia. Recovered  
in 6 months

## Orthotics/Prosthetics Rehabilitated more than **14,032**



n Ihsan Ali 2. ½ yrs old C.P. kid.  
n No head control, unable to  
sit or stand.  
n Skilled Physical and  
Occupational Therapy for  
about 10 months.

## Psycho Therapy Treated more than **102 patients**



n Children at HHRD  
Rehabilitation centers  
receive Psycho Social  
therapy.  
n Parents also receive  
trainings to learn  
about their child's  
disability and further  
help the child in the  
process.



## State of the Art Physical Rehabilitation Complex



State of the Art Physical Rehabilitation Complex

Helping Hand Rehabilitation Complex (HHRC) in Pakistan will provide a variety of services such as: clinical services, awareness campaigns, along with training and education.

### Training and Education: Institute of Paramedical Sciences

A total of 63 students are enrolled in this two year course which offers diplommas in:

- 1) Physiotherapy
- 2) Radiology
- 3) Health Technology
- 4) Lab Technology
- 5) Dental Technology





# Interest Free Micro-Financing

HHRD aspires to be a leading organization with a flagship program of Interest Free Micro-Finance for Socio-Economic development of rural and urban less fortunate. This is being done by facilitating and supporting livelihood opportunities and microenterprise development for those in need.

With a newly developed and launched operational manual, which has been certified by the Shariah Council, HHRD has set out to allow donors to recycle their charity.

IFMF loans consist of:

## Qard Hasana-Financing (Interest-Free Loans)

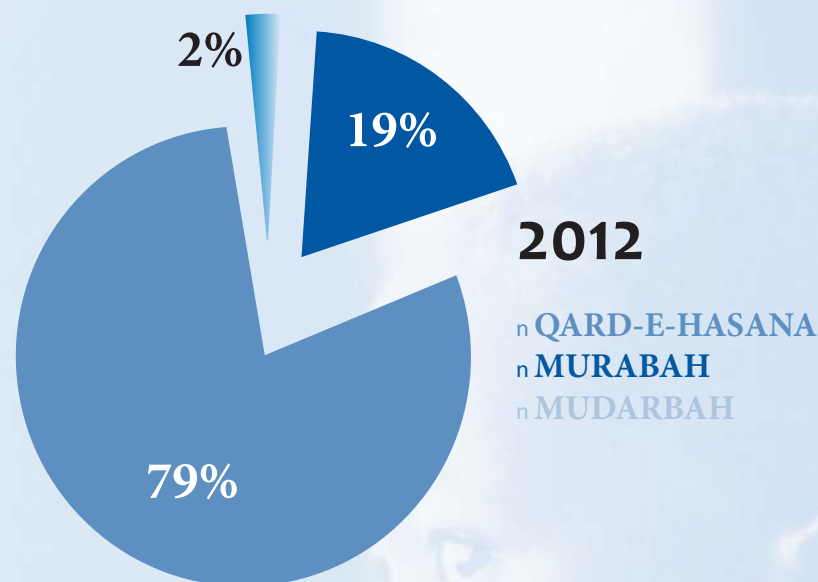
QARD HASAN is meant for consumption and social needs. It may work as a relief in emergency situations such as renovation of houses in the area of Housing, works as Liberation loan in making repayment of loans to other MFIs etc. No interest or profit is charged on these interest free loans. It is a safety net which is provided to the poor.

## Murabaha-Financing

MURABAHA is trade based mode of finance based on "cost plus" pricing. It may be given for Agriculture inputs like seed, fertilizer, feed & fodder and live stock as well as handicrafts & cottage industries for purchase of equipments & machines etc.

## Mudarba-Financing

MUDARBA is a mode of finance which HHRD uses for microenterprise development. Working capital is provided to the beneficiaries on mutually agreed/signed memorandum of understanding (MOU) envisaging ration of sharing profit. This mode may also be used in Livestock area for fattening/ breeding and milking etc.



	2011's Figures	2012's Figures
Vertical / Horizontal Expansion	20 Districts, 25 Union Councils	24 Districts, 38 Union Councils
No. of Projects	15	24

District = City/Region

Union Council= Number of Villages



## CASE STUDY

Amna Mushtaq, age 30 living with her husband, trying to move her family upward on the rung of socio-economic development. Her family suffered the calamity of land sliding due to earthquake 2005. The recent monsoon rains also caused damage to her house. In this challenging situation she started her own home based business of poultry with six golden layers.

Helping Hand assisted her by providing an interest free Loan (Qard e Hasna) of rupees 10,000 for scaling up her home based poultry business. She bought 30 layers golden hens using this amount and managed to increase her income up to 5000 rupees per month by selling two dozen eggs per day. She showed her commitment and capacity to manage a flock of 100 layers for economic empowerment of her family.

Your one time donation allows for interest free loans for the poor, unemployed and widows. That family uses that money to start a small business or buy a sewing machine for example that will become a source of livelihood for them. For those who are in difficult situations, these loans help them get back on their feet and become a contributing member of society. Interest-free loans have shown a repayment rate of 99.8%. The cycle continues and it becomes a form a Sadaqa-e-Jariya.







# Orphan Support Program

The Orphan Support Program (OSP) of Helping Hand helps in identifying the families in needy situations. It focuses on assisting children, who have lost their parents or/and guardians and enable them to fit into the society morally, spiritually, and mentally. These donations contribute towards helping more than one orphan. Donations are used to provide for the orphans' education, books, stationary items and food in some instances. General Orphans Support can make a significant difference in an orphan's life.



We take care of following basic needs of the sponsored orphans.

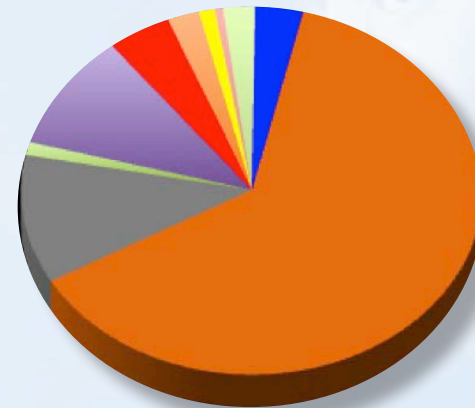
- n Subsistence (monthly ration, clothes, hygiene kits);
- n Education (includes school fee, books, school supplies and two uniforms);
- n Health (includes medical checkups, immunization);
- n Social Upliftment (includes Extra curricular activities) last but not the least;
- n Child Protection Rights (includes inheritance and family).

## Orphan Sponsorship Program

With a presence in 11 countries across the globe, HHRD hopes to provide a better future for the children of this world with just \$1 a day. HHRD Allows you to support a specific child on an ongoing basis. Your donation, either through monthly or annual payment is given directly to the orphan's family or guardian. You will receive your orphans profile within two weeks of the first donation and the progress reports throughout the year.

### Countries

- n PAKISTAN
- n KENYA
- n SRI LANKA
- n KASHMIR
- n TUNISIA
- n BANGLADESH
- n INDIA
- n PALESTINE
- n HAITI
- n SOMALIA
- n INDONESIA



### CURRENT

- n PAKISTAN
- n KENYA
- n SRI LANKA
- n KASHMIR
- n TUNISIA
- n BANGLADESH
- n INDIA
- n PALESTINE
- n HAITI





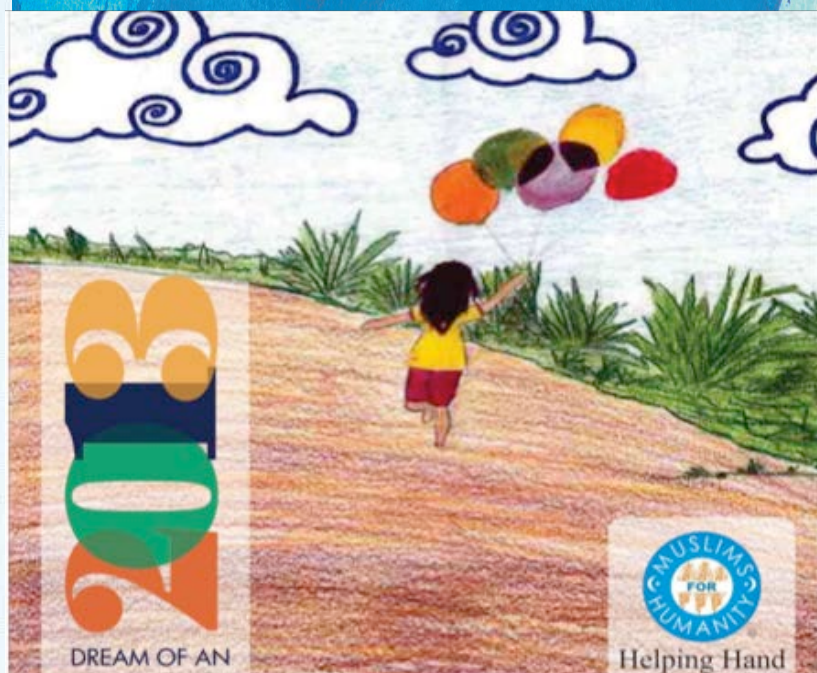
## Eid Gifts Distribution

Children are given school bags and gifts to share the joy of Eid.

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## 2013 OSP Calendar Campaigns



This campaign ran between November and February where the Islamic Academy of Riverside raised more than \$500. Efforts such as these build a stronger community and empower students to create a positive impact for other children.

Islamic Schools nationwide were asked to participate in HHRD's "DREAM OF AN ORPHAN" Calendar competition. Hundreds of children's drawings with submitted and narrowed down to 12 Winners, including 1 Grand Prize winner. The calendar cover was the Grand Prize drawing.

## Dollars for Orphans

This campaign was run by students of Islamic Academy of Riverside, California, where the little ones raised more than \$500. Efforts like these help build stronger communities, and empower children from an early age to create positive impact in the lives of other children worldwide.

## Eid Gift Drive

Gifts and food staples were distributed to the less fortunate to all HHRD Orphans globally so they too could enjoy the blessings of Eid. Children were able partake in this joyous occasion through the efforts of HHRD.





# Education Support Program

Education is essential in breaking the cycle of hunger and poverty. It lays the foundation for sustained economic growth.

HHRD Education Support Program (ESP) promotes:

- n literacy rate
- n improves standard of education
- n strengthens the education system

With a particular emphasis on gender equality, youth and reaching society's most vulnerable and marginalized groups. These initiatives encourage and empower the minds and hearts of future teachers, doctors, engineers and others, who will go on to influence their communities, nations, and ultimately, the world

ESP focuses on densely populated countries with significantly low literacy rates; Bangladesh, Kenya, Egypt, India, Indonesia, Sri Lanka, and Pakistan.

This project was launched in Pakistan, a country with an already improper educational infrastructure, where the disastrous floods inflicted tremendous devastation not only on the country and its people but also on its educational institutions.



## Higher Education Scholarship Program

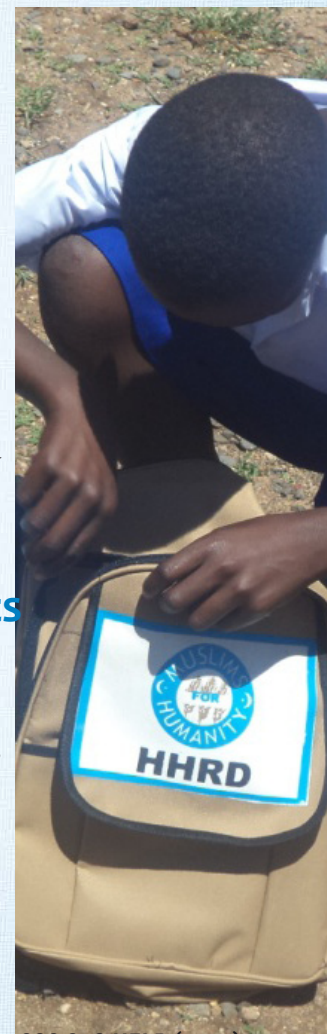
**\$3/Day-\$90/month-\$1,000/Year** Per Student

### University Scholarship - Palestinian Students

HHRD provided scholarships to Palestinian Students who excelled in their academics but were unable to attend a university due to lack of funds. They are now attending a 4 year accredited university and working towards a better future.

### Food For Gaza Strip Students

HHRD provided food to school going children in the Gaza strip through the School Feeding program of UNRWA. This is an initiative to stop and reverse the decline in educational outcomes and taking measures to provide for students basic needs.





Many students who despite their highest academic honors are unable to attend higher education because of the high tuition costs of many higher education institutions.

### Elementary Education Scholarship Program

\$0.50/Day-\$15/month-\$182/year Per Student

Partnerships with following esteemed educational institutions to help educate poor and needy students.

- n Ghazali Educational Trust
- n Green Crescent
- n READ Foundation
- n Baithak Schools

### Intermediate Education Scholarship Program

\$1/Day-\$30/month-\$365/year Per Student

### Our Orphan Sponsorship Program (OSP)

helps orphan students until they complete 10th grade. We have started Intermediate Educational Scholarship Program to provide scholarships to these same students for completing grade 11th and 12th

No. of Completed Projects .....	17
On-Going Projects .....	7
Benefited People.....	6,866
Districts Covered	
(Overall 102 Districts in Pakistan) .....	78





# Ramadan

HHRD donors took advantage of this blessed month to donate over half a million dollars to a list of 17 countries. This amount helped to provide Fidyah, Iftaar and Sahoor arrangements, as well as food baskets. Fitrah, Zakah and Eid Gift distributions also took place allowing the less fortunate to take part in this joyous occasion



**SHARE THE GIFT OF SACRIFICE**



## Global Udhiya/Qurbani/Zabiha Programs

HHRD was able to arrange **11,934 Qurbanis in 54 countries** during the Eid ul Adha season. Contributions helped feed the needy around the world; most of whom do not have the luxury of eating meat the whole year. The sacrifice was performed locally, involving the local communities and regions in the Global Zabiha Program.

HHRD would like to thank all our donors for contributing towards this once a year joy given to the countless people who do not get to eat meat rest of the year.

Their gratitude showed in every smile while receiving the Zabiha/Udhiya/Qurbani packets.



# In Kind Gifts: Smiles Across the Miles

In-Kind Gifts are donated goods and services rather than monetary donations. Goods are valued at fair market price and the value of goods is determined by the donor. A review is made by HHRD team to ensure that a reasonable value is placed. The objectives of this program are:

- n To provide relief to disaster affected people
- n To recycle useful gifted items for needy people
- n To prioritize basic needs of vulnerable
- n To provide volunteer opportunities to youth in USA to help the humanity

In-Kind Gifts Program has been saving and enhancing lives of hundreds and thousands since 2008. From local private donations to large corporate shipments, HHRD is truly connecting people's resources with people's needs around the world. These shipments are now part of HHRD ongoing humanitarian campaign to provide urgently needed aid to the hospitals, clinics, schools, and civilians of war-torn Syria, Somalia, Kenya, and flood affected of Tanzania, Pakistan, and Bangladesh and other countries in dire need of medical support.

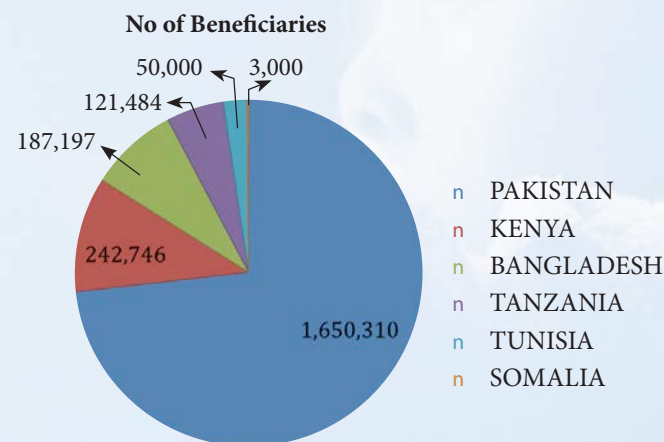


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At the onset of any disaster Relief effort, HHRD regional In-Kind Gift Centers in nine states initiate In-kind Gift campaigns and drives for the specific needs of the affected countries. After the relief phase is over, In-Kind team coordinates with local teams to generate wish lists for Rehabilitation and Reconstruction phase. Since the start of the program our partners have donated some 183 containers and 4 air consignments of worth \$40 million to HHRD in USA. These containers had food, non-food and medical supplies and equipment for the poor and needy around the world. This past year Bangladesh, Uganda, Somalia, Tanzania and Syria have been added to the list of 10 countries HHRD provides In Kind help.

In-Kind Gift Program has initiated following new projects under this program for long-term sustainability:

- n **Adopt a Hospital**
- n **Donate a Wheel Chair**
- n **Donate a Medical Container**





# Health Program

As very large proportion of world population is deprived of basic medical care in developing countries, HHRD is partnering with World Health Organization (WHO) and other agencies to provide the much needed medical help to affected people in disaster areas.

Health related programs at HHRD aim to provide health through awareness. This is done by providing timely diagnosis and treatment of common diseases. There is also a special focus on Maternal and Child Health care along with disease prevention and Health Promotion. Through our various projects such as Mother Child Health Clinic, Health Center and Ambulance service and much more HHRD has helped 184, 903 individuals this past year.



Pakistan has the 8th highest newborn mortality rate in the world and the 3rd highest under-five mortality rate in Asia. At our Mother Child Health Clinics HHRD was able to provide consultations to 5,250 mothers and perform 283 successful deliveries.

With a total of 8.8 million children dying under the age of 5 every year, as stated by WHO, HHRD has focused its Mother and Child program on reducing this number. Moreover, it focuses on reducing infant, neonatal and maternal mortalities while providing skilled birth assistants. These services coupled with the proper education on family planning, medical consultations, and expanding immunization all facilitate the necessary steps making this

project a success.

Due to the aftermath of monsoon rains and flooding the threat of airborne disease has increased; HHRD gave 3,006 vaccinations the most vulnerable citizens in Pakistan. Raising awareness of the necessity of proper hygiene and regular checkups is part of prevention as well.



HHRD Health Projects in Africa: Isiolo county is a largely populated area with permanent residents and internally displaced people who are living in huts or temporary shelters. The average distance to the nearest health facility is 50 km. Strikingly, HIV/ AIDS prevalence in the district stands at 15%. This was the main reason for HHRD started their health services here and has benefited 138, 070 individuals. HHRD also provides:

**Mobile Medical Unit**  
**Medical Camps**  
**In-Kind Medical Equipment**





# Infrastructure Development

Investment in infrastructure development can boost the economic growth. Particularly, in disaster affected areas, the reconstruction of essential public infrastructure is an important ingredient for recovery, sustained economic growth and poverty reduction. Our Infrastructure Development (ID) Program contributes to the rebuilding and development of physical infrastructure particularly in the disaster affected areas. It helps impoverished/disaster affected communities by improving their access to essential infrastructure, such as schools and houses; easing access to water supply schemes; employing local skilled and un-skilled labors for construction work.

Infrastructure Development involves fundamental structures that are required for the functioning of a community & society. This is usually referred to structures like roads, water supply, sewers, electrical grids, telecommunications, renewable energy, and so on. At this time, the Helping Hand (USA) For Relief & Development's International Infrastructure Development Program does not include larger scale civil projects like roadways, electric grids, telecommunications, and renewable energy (can be considered in the future).

Projects like home construction, sanitation, basic hygiene provision, water sources identification & boring (wells), purification systems for clean water.





# Water and Sanitation Hygiene (WASH) Program

HHRD's Water and Sanitation Hygiene (WASH) program focused its efforts in the flooded and ensures safe drinking water is available as per minimum standards. It also aims to prevent the communities from water borne diseases and strives to discover sources of water, where there is shortage or absence of it. Moreover, HHRD hopes to create awareness about proper sanitation, and hygiene practices and to construct proper sanitation amenities.

In order to complete a well project various steps need to be implemented, this includes forming a local committee to locate the existence of water, HHRD specialists dig the location, measure the depth of the water, and install the water pump.

HHRD aims to benefit 60,000 people the countries of Kenya, Tanzania and Somalia with shallow wells, hand pumps, and hygiene sessions. Drilling is already in progress in Tanzania.



HHRD's WASH program is active in Pakistan, Kenya, Tanzania and Somalia.



## African Drought Crisis

Food & Water Ration was provided throughout the year 2012, especially In Ramadan: 97,740 persons benefitted in 2012.

About 80,000 persons benefitted from Qurbani Program of Eidul Adha 2012 in Kenya, Somalia, (including Somaliland), Tanzania, Uganda, Ethiopia, and Sudan (Darfur). 2012 in Kenya, Somalia, (including Somaliland), Tanzania, Uganda, Ethiopia, and Sudan (Darfur).

Provision of clean water and environment in Kenya and Somalia through the Water And Sanitation Hygiene (WASH) of HHRD benefitting 35,300 people, where 21 hand-pumps & well projects got completed, several Hygiene Sessions done, Water Management Committees formed, and Community Surveys done to identify issues.

Patrons of HHRD are now sponsoring 720 Orphans in Kenya and Somalia at \$30 per month, which is on the increase: Many more orphans need support & sponsorship; and their profiles will be made available soon for support & sponsorship.

19 In-Kind Gifts Containers; including food, medical supplies, equipment, hygiene items, and so on; were processed and distributed in Kenya, Somalia, Tanzania, and Uganda: Beneficiaries' were 267,000+.

About 100 Mobile Health Clinics' were organized aiding 22,000+ persons.



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## Skills Development Program and Shop N' Help

Skills Development Program (SDP) is designed for the socio-economic development of people, especially women from vulnerable and disaster hit communities. Program provides them employable skills, facilitation for home based income generating activities, and developing market linkages.

Skills are developed at various Skills Development Centers (SDCs) in Pakistan, Kenya, and Somalia. At present more than 20 SDCs in these countries are Providing the training to around 3,000 persons in the fields of basic computers, tailoring, artisan work, truck drivers' licensing & training, and other courses.

For all of the tailored and artisan products, market linkage from rural areas of Pakistan, Kenya, and Somalia is made with the urban areas, plus a unique idea has recently been implemented by linking these products' to USA, with the starting of the first "Shop N' Help" outlet store started by HHRD in Chicago on Devon Street, where these products get sold and the ladies in Pakistan, and Africa, whose things get sold here, get good profit, Second Shop N' Help outlet is projected to start in Los Angeles area in California by HHRD starting October 2013.





# Youth Empowerment

## Summer Internship Program

The purpose behind this program is to mentor our youth and get them ready for the work place. Also it provides outreach to the community by investing in their members. HHRD hopes to raise awareness of our relief work in the field of social services and investing back into our communities here in the United States.

The Summer Internship Program (SIP) at HHRD provides an opportunity to spend the holidays working side-by-side with some of the dedicated relief workers, in an environment devoted exclusively to the field of social services. Students sixteen years of age or older, who are either U.S. citizens or permanent residents; and are currently enrolled at least half-time in high school, an accredited U.S. university or an accredited U.S. college, are eligible to apply.



SIP also provides a unique opportunity to gain valuable professional experience and build leadership skills. This hands-on program is designed to mentor and cultivate today's young leaders, in an environment devoted exclusively to the field of social services.





## Youth for Haiti

In March students from around the US visited Haiti to volunteer and experience relief work activities. The nature of their work involved spending a day with HHRD sponsored orphans, teaching children at a local Haitian school, making a presentation on the importance of gaining knowledge. Furthermore, youth were able to visit and volunteer at a local hospital and witness the aftermath of a heavily damaged capital of Port au Prince, Haiti. They also visited historical museum to learn about the history of Haiti.

*"Bismillah!*

*I am so thankful to Allah and Helping Hand for Relief and Development for my experiences in Haiti.*

SubhanAllah, I have no perfect words to describe the hours that we spent in the Haiti school. The way the children welcomed us was so touching that I could not wait to actually meet each student. SubhanAllah, after that day, I have truly realized how Allah's creation can connect coming from different lands and speaking different languages with just two simple ingredients: love and care. We were able to truly see their enthusiasm and inspiration of learning. We visited their school again few days later to paint their walls. When the children realized we came back, they ran right to us with excitement. Their expressions are one thing I will never forget. One of the 4th grader, Khatia, came to me with a letter expressing her love and care for me. When their principal translated the letter to me from French to English, I had to try really hard to hold back my tears.

We also visited an orphanage. Some of the orphans were Muslims and their teacher is Sister Lailah. This was a school and masjid with just two rooms. Seeing these kids made me realize how I should be

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day. Aside from bonding and volunteering with children, we went to the Haitian Government Hospital. What we saw was so disturbing and sad, but I have no regrets. It just makes me want to help people more.

We had the opportunity to visit the United Nations camps. Last but not least, we had firsthand taste of the city of Port au Prince. Within this one week, we formed our own little Haitian family with each of our unique personality. We learned bits and pieces of Creole and French. If I had the chance to do this all over again, I would go for it! It was so much better than what I had expected. I recommend this to every youth to take part in such spring break trip because it is not just a trip, it is a trip with rewards, experience, knowledge, and new friends. I thank our lovable and friendly mentors, Helping Hand and all their staff who has worked so hard to organize this. May Allah reward them all and accept our trip." Toma Uddin





# Audit Report 2012



**Alan C. Young & Associates, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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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.

*Alan C. Young & Assoc.*

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
<b>Total Current Assets</b>	<b>16,684,197</b>

**Fixed Assets (Note 4)**

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

**Other Assets**

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

**TOTAL ASSETS**

**\$ 18,342,415**

**LIABILITIES AND NET ASSETS****Current Liabilities**

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

**Total Liabilities**

**567,869**

**Net Assets**

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

**TOTAL LIABILITIES AND NET ASSETS**

**\$ 18,342,415**

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

3

**Helping Hand for Relief and Development, Inc.**

Consolidated Statement of Activities  
Year Ended December 31, 2012

**SUPPORT AND REVENUE**

	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
<b>Net Assets Released From Restrictions:</b>			
Satisfaction of Service Restrictions (Note 7)	10,796,528	(10,796,528)	-
<b>Total Support and Revenue</b>	<b>14,740,766</b>	<b>8,233,078</b>	<b>22,973,844</b>

**EXPENSES****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
<b>Total Program Services</b>	<b>20,471,311</b>	<b>-</b>	<b>20,471,311</b>

**Supporting Services:**

Management and General	1,251,101	-	1,251,101
Fund Raising	785,804	-	785,804
<b>Total Supporting Expenses</b>	<b>2,036,905</b>	<b>-</b>	<b>2,036,905</b>

**Total Expenses**

**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
<b>Total Non-Operating (Income)/Expenses</b>	<b>-</b>	<b>(689,867)</b>	<b>(689,867)</b>

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.

4



## 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

(375,610)

### 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

(421,766)

### CASH FLOWS FROM FINANCING ACTIVITIES

Issuance of Notes Receivable	(9,995)
Net Cash Used in Financing Activities	(9,995)

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 \$8,863,151

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, 2012

### 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.





## 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)

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

## 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)

#### 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 of 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.



## 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)

#### 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 a 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:

	2012
<b>Non Depreciable Assets</b>	
Land	\$ 446,980
Capital WIP	687,204
<b>Total Non Depreciable Assets</b>	<u>1,134,184</u>
<b>Depreciable Assets</b>	
Building	138,963
Computers	167,109
Office Equipment	74,173
Furniture, Fixtures & Equipment	140,708
Medical Equipment	21,167
Vehicles	305,078
<b>Total Depreciable Assets</b>	<u>847,198</u>
<b>Total Assets</b>	1,981,382
Less: Accumulated Depreciation	(333,723)
<b>Total Fixed Assets</b>	<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	2,346,880
	<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	6,821	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	5,994	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	1,163	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	-	
<b>Total</b>	<b>\$ 645,684</b>	<b>\$ 1,211,243</b>	<b>\$ 1,829,085</b>	<b>\$ 1,800,280</b>	<b>\$ 290,465</b>	<b>\$ 197,056</b>	

## 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	196,313	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	8,363	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	-	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
<b>Total</b>	<b>\$ 100,585</b>	<b>\$ 2,063,821</b>	<b>\$ 12,313,092</b>	<b>\$ 20,471,311</b>	<b>\$ 1,251,101</b>	<b>\$ 785,804</b>	<b>\$ 22,508,216</b>



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