Helping Hand for Relief and Development, Inc.

Consolidated Financial Statements
and Supplementary Information
Years Ended December 31, 2025 and 2024

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.

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Years Ended December 31, 2025 and 2024

Helping Hand for Relief and Development, Inc.

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Independent Auditor's Report

The Board of Directors
Helping Hand for Relief and Development, Inc.
Southfield, Michigan

Opinion

We have audited the consolidated financial statements of Helping Hand for Relief and Development, Inc. (a nonprofit organization) and its affiliates (collectively, the Organization), which comprise the consolidated statements of financial position as of December 31, 2025 and 2024, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of any of the Organization's affiliates (Helping Hand for Relief & Development, Pakistan, Jordan, Kenya, Somalia, Uganda, Tanzania, Afghanistan, and Nepal), which statements reflect total assets of $21,990,160 and $21,394,024, respectively as of December 31, 2025 and 2024, and total support and revenue of $34,700,082 and $33,832,179, respectively, for the years then ended as related to the consolidated totals. Those statements were audited by other auditors in accordance with International Standards on Auditing, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for such affiliates, is based solely on the reports of, and additional audit procedures to meet the relevant requirements of auditing standards generally accepted in the United States of America performed by, the other auditors.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating schedules of financial position and the consolidating schedules of activities and changes in net asset are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The consolidating schedules of financial position and the consolidating schedules of activities and changes in net asset are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

BDO USA, P.C.

August 12, 2026

Consolidated Financial Statements

Helping Hand for Relief and Development, Inc.

Consolidated Statements of Financial Position

December 31,	**2025**	2024
Assets		
Current Assets		
Cash and cash equivalents	**$ 47,620,498**	$ 54,533,344
Investments (Note 3)	**7,531,630**	4,864,541
Pledges receivable	**1,478,696**	1,092,090
Inventory	**10,586,810**	14,099,386
Advances and prepaid expenses	**3,979,006**	3,060,597
Other current assets	**123,539**	116,587
Total Current Assets	**71,320,179**	77,766,545
Property and Equipment, Net (Note 4)	**9,435,306**	4,807,741
Other Assets		
Operating lease right-of-use assets	**747,590**	863,269
Long-term investments	**229,437**	427,885
Total Other Assets	**977,027**	1,291,154
Total Assets	**$ 81,732,512**	$ 83,865,440
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	**$ 1,295,205**	$ 1,557,588
Accrued liabilities	**519,301**	24,073
Current portion of operating lease liabilities (Note 7)	**375,976**	351,152
Total Current Liabilities	**2,190,482**	1,932,813
Operating Lease Liabilities, net of current portion (Note 7)	**403,387**	521,755
Total Liabilities	**2,593,869**	2,454,568
Net Assets		
Net assets without donor restrictions (Note 6)	**17,267,812**	22,438,497
Net assets with donor restrictions (Note 6)	**61,870,831**	58,972,375
Total Net Assets	**79,138,643**	81,410,872
Total Liabilities and Net Assets	**$ 81,732,512**	$ 83,865,440

See accompanying notes to consolidated financial statements.

Helping Hand for Relief and Development, Inc.

Consolidated Statements of Activities and Changes in Net Assets

Year ended December 31, 2025

	Net Assets Without Donor Restrictions	Net Assets with Donor Restrictions	Total
Revenue and Other Support			
Contributions of cash and other financial assets	$ 16,148,308	$ 43,151,672	$ 59,299,980
Contributions of non-financial assets	31,439,603	-	31,439,603
Investment return, net	1,332,879	-	1,332,879
Miscellaneous income	18,111	-	18,111
Net assets released from restrictions:			
Satisfaction of donor restrictions (Note 6)	40,253,216	(40,253,216)	-
Total Revenue and Other Support	89,192,117	2,898,456	92,090,573
Expenses			
Program services:			
Education	4,856,590	-	4,856,590
Health and medical	11,806,218	-	11,806,218
Orphan support	12,153,443	-	12,153,443
Emergency services	39,741,375	-	39,741,375
Water for life	4,146,312	-	4,146,312
Community development	2,933,118	-	2,933,118
Seasonal	7,771,803	-	7,771,803
Total Program Services	83,408,859	-	83,408,859
Supporting services:			
Management and general	4,642,255	-	4,642,255
Fundraising	6,104,246	-	6,104,246
Total Supporting Services	10,746,501	-	10,746,501
Total Expenses	94,155,360	-	94,155,360
Operating Income (Loss)	(4,963,243)	2,898,456	(2,064,787)
Other Non-Operating Activities			
Other income	354,971	-	354,971
Other expense	(787,409)	-	(787,409)
Foreign currency translation adjustments	224,996	-	224,996
Total Other Non-Operating Activities	(207,442)	-	(207,442)
Change in Net Assets	(5,170,685)	2,898,456	(2,272,229)
Net Assets, beginning of year	22,438,497	58,972,375	81,410,872
Net Assets, end of year	$ 17,267,812	$ 61,870,831	$ 79,138,643

Helping Hand for Relief and Development, Inc.

Consolidated Statements of Activities and Changes in Net Assets

Year ended December 31, 2024

	Net Assets Without Donor Restrictions	Net Assets with Donor Restrictions	Total
Revenue and Other Support			
Contributions of cash and other financial assets	$ 1,921,266	$ 55,642,154	$ 57,563,420
Contributions of non-financial assets	30,570,718	-	30,570,718
Investment return, net	766,473	-	766,473
Miscellaneous income	38,956	-	38,956
Net assets released from restrictions:			
Satisfaction of donor restrictions (Note 6)	42,693,524	(42,693,524)	-
Total Revenue and Other Support	75,990,937	12,948,630	88,939,567
Expenses			
Program services:			
Education	5,037,154	-	5,037,154
Health and medical	9,247,262	-	9,247,262
Orphans	12,039,494	-	12,039,494
Emergency	30,321,910	-	30,321,910
Water for life	5,075,257	-	5,075,257
Community development	3,088,754	-	3,088,754
Seasonal	7,975,191	-	7,975,191
Total Program Services	72,785,022	-	72,785,022
Supporting services:			
Management and general	3,592,307	-	3,592,307
Fundraising	5,711,015	-	5,711,015
Total Supporting Services	9,303,322	-	9,303,322
Total Expenses	82,088,344	-	82,088,344
Operating Income (Loss)	(6,097,407)	12,948,630	6,851,223
Other Non-Operating Activities			
Other income	484,137	-	484,137
Other expense	(332,940)	-	(332,940)
Foreign currency translation adjustments	162,745	-	162,745
Total Other Non-Operating Activities	313,942	-	313,942
Change in Net Assets	(5,783,465)	12,948,630	7,165,165
Net Assets, beginning of year	28,221,962	46,023,745	74,245,707
Net Assets, end of year	$ 22,438,497	$ 58,972,375	$ 81,410,872

See accompanying notes to consolidated financial statements.

Helping Hand for Relief and Development, Inc.

Consolidated Statements of Functional Expenses

Year ended December 31, 2025

	Program Services								Supporting Services			
	Education	Health and Medical	Orphans	Emergency	Water for Life	Community Development	Seasonal	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenditures
Program expenditures	$ 4,263,719	$ 11,369,871	$ 11,317,340	$ 36,763,651	$ 2,586,136	$ 2,860,343	$ 6,658,836	$ 75,819,896	$ -	$ -	$ -	$ 75,819,896
Salaries and wages	384,318	307,454	538,045	1,537,272	1,152,954	-	768,636	4,688,679	1,882,700	1,921,590	3,804,290	8,492,969
Employee benefits	4,515	3,612	6,321	18,060	13,545	-	9,030	55,083	157,136	22,575	179,711	234,794
Payroll taxes and processing	29,987	11,995	41,982	119,950	89,962	-	59,975	353,851	83,965	161,932	245,897	599,748
Contractors	-	-	-	-	-	-	-	-	3,620	210	3,830	3,830
Legal and professional	-	-	-	-	-	-	-	-	1,034,025	-	1,034,025	1,034,025
Advertising and marketing	32,623	32,623	32,623	81,558	32,623	32,623	32,623	277,296	4,942	1,353,855	1,358,797	1,636,093
Events and seminars	21,226	21,226	21,226	53,066	21,226	21,226	21,226	180,422	432	880,888	881,320	1,061,742
Telephone and internet	-	-	-	31,900	-	-	-	31,900	51,039	44,659	95,698	127,598
Travel	-	-	-	148,859	-	-	-	148,859	217,030	248,098	465,128	613,987
Postage	3,606	3,606	18,029	54,088	9,015	3,606	3,606	95,556	27,044	57,694	84,738	180,294
Insurance	101,275	40,510	101,275	607,651	202,550	-	202,550	1,255,811	267,105	506,376	773,481	2,029,292
Office expenses	15,321	15,321	76,602	306,403	38,301	15,320	15,321	482,589	621,295	168,522	789,817	1,272,406
Bank, credit card, and service charges	-	-	-	18,917	-	-	-	18,917	222,378	737,847	960,225	979,142
Miscellaneous	-	-	-	-	-	-	-	-	9,490	-	9,490	9,490
Depreciation	-	-	-	-	-	-	-	-	60,054	-	60,054	60,054
Total	$ 4,856,590	$ 11,806,218	$ 12,153,443	$ 39,741,375	$ 4,146,312	$ 2,933,118	$ 7,771,803	$ 83,408,859	$ 4,642,255	$ 6,104,246	$ 10,746,501	$ 94,155,360

Helping Hand for Relief and Development, Inc.

Consolidated Statements of Functional Expenses

Year ended December 31, 2024

	Program Services								Supporting Services			
	Education	Health and Medical	Orphans	Emergency	Water for Life	Community Development	Seasonal	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total Expenditures
Program expenditures	$ 4,490,880	$ 9,065,186	$ 11,210,266	$ 27,671,749	$ 3,544,857	$ 3,017,605	$ 6,953,791	$ 65,954,334	$ -	$ -	$ -	$ 65,954,334
Salaries and wages	325,062	77,603	455,087	1,300,248	975,186	-	650,124	3,783,310	1,496,912	1,625,310	3,122,222	6,905,532
Employee benefits	96,154	2,114	134,616	384,617	288,463	-	192,308	1,098,272	381,903	480,771	862,674	1,960,946
Payroll taxes and processing	30,082	20,138	42,114	120,326	90,245	-	60,163	363,068	84,228	162,441	246,669	609,737
Contractors	-	227	-	-	-	-	-	227	4,202	2,568	6,770	6,997
Legal and professional	22,694	-	31,772	90,777	68,082	-	45,388	258,713	505,587	113,471	619,058	877,771
Advertising and marketing	29,524	29,437	29,524	73,810	29,524	29,524	29,524	250,867	7,339	1,225,244	1,232,583	1,483,450
Events and seminars	18,286	18,255	18,286	45,715	18,286	18,286	18,286	155,400	741	758,867	759,608	915,008
Telephone and internet	2,266	1,447	11,330	45,320	5,665	2,266	2,266	70,560	16,995	24,926	41,921	112,481
Travel	-	1,253	-	142,808	-	-	-	144,061	205,492	238,013	443,505	587,566
Postage	5,316	1,510	26,582	79,747	13,291	5,316	5,316	137,078	39,873	85,063	124,936	262,014
Insurance	2,525	2,457	8,094	34,642	5,747	1,392	3,659	58,516	17,093	20,980	38,073	96,589
Office expenses	14,365	23,307	71,823	313,283	35,911	14,365	14,366	487,420	578,740	201,331	780,071	1,267,491
Bank, credit card, and service charges	-	266	-	18,868	-	-	-	19,134	224,708	735,843	960,551	979,685
Miscellaneous	-	4,062	-	-	-	-	-	4,062	5,820	-	5,820	9,882
Depreciation	-	-	-	-	-	-	-	-	22,674	36,187	58,861	58,861
Total	$ 5,037,154	$ 9,247,262	$ 12,039,494	$ 30,321,910	$ 5,075,257	$ 3,088,754	$ 7,975,191	$ 72,785,022	$ 3,592,307	$ 5,711,015	$ 9,303,322	$ 82,088,344

See accompanying notes to consolidated financial statements.

Helping Hand for Relief and Development, Inc.

Consolidated Statements of Cash Flows

Year ended December 31,	**2025**	2024
Cash Flows from Operating Activities		
Change in net assets	**$ (2,272,229)**	$ 7,165,165
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Unrealized loss (gain) on investments	**(911,292)**	186,148
Depreciation	**60,054**	58,861
Gain on disposal of property and equipment	**(36,726)**	(27,618)
Amortization of operating leases right-of-use assets	**115,679**	380,086
Decrease (increase) in assets:		
Pledges receivable	**(386,606)**	361,488
Inventory	**3,512,576**	(4,251,809)
Other current assets	**(6,952)**	(8,164)
Advances and prepaid expenses	**(918,409)**	(1,795,165)
Increase (decrease) in liabilities:		
Accounts payable	**(262,383)**	(187,525)
Accrued liabilities	**495,228**	(196,634)
Principal reduction of operating lease liabilities	**(93,544)**	(376,440)
Net Cash Provided by (Used in) Operating Activities	**(704,604)**	1,308,393
Cash Flows from Investing Activities		
Purchases of investments	**(2,352,647)**	(1,857,195)
Proceeds from sale of investments	**667,024**	486,885
Purchase of property and equipment	**(4,815,823)**	(1,884,843)
Proceeds from property and equipment	**36,726**	53,438
Net Cash Used in Investing Activities	**(6,464,720)**	(3,201,715)
Decrease in Cash and Cash Equivalents	**(7,169,324)**	(1,893,322)
Effect of Currency Exchange Rates	**256,478**	423,296
Cash and Cash Equivalents, beginning of year	**54,533,344**	56,003,370
Cash and Cash Equivalents, end of year	**$ 47,620,498**	$ 54,533,344
Supplemental Cash Flow Information Related to Operating Leases		
Cash paid for amounts included in the measurement of operating lease liabilities	**$ -**	$ 398,449
Right-of-use assets obtained in exchange for operating lease obligations at inception	**-**	398,449

See accompanying notes to consolidated financial statements.

1. Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities

Helping Hand for Relief and Development, Inc. (the Organization) 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 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 and Widows Support Program, Health facilities, and Economic Empowerment and Livelihood Programs.

Principles of Consolidation

The consolidated financial statements included are those of Helping Hand for Relief and Development – USA, Helping Hand for Relief and Development – Pakistan, Helping Hand for Relief and Development – Kenya, Helping Hand for Relief and Development – Somalia, Helping Hand for Relief and Development – Uganda, Helping Hand for Relief and Development – Tanzania, Helping Hand for Relief and Development – Jordan, Helping Hand for Relief and Development – Afghanistan and Helping Hand for Relief and Development – Nepal (collectively, hereby referred to as the Organization). Helping Hand for Relief and Development – USA has control and economic relationships with the aforementioned eight foreign entities. These foreign entities are nongovernmental organizations (NGOs). These subsidiaries operating in foreign countries are subject to tax laws of the respective countries in which they operate. All the significant intercompany accounts and transactions have been eliminated in consolidation.

Program Services

Education – The Education Program initiates 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 – The Health and Medical Services Program 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 – The Orphan Support Program operates in different countries and focuses on assisting children in needy situations by providing education and other facilities. Donors are able to sponsor children in need by enhancing education, social well-being, and health, while also providing the basic necessities for everyday life.

Emergency Services – The Emergency Services Program provides 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 – The Water for Life Program sponsors projects for providing clean water/hand pumps and reconstruction of infrastructure of water supply, especially in the areas affected by natural disasters.

Community Development – The Community Development Program encourages active involvement by engaging people, local and abroad, to engage in enhancing communities through public advocacy and volunteerism. This program also encourages 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.

Seasonal – The Seasonal Program helps marginalized families enjoy the celebration of Eid al-Fitr and Adha through food and meat distribution, as well as to provide winter support for families in need.

Supporting Services

Management and General – This supporting service category includes the functions necessary to provide Organization oversight, management of financial resources, staffing, and an appropriate work environment.

Fundraising – This supporting service category includes functions that encourage individuals and corporations to engage financially in support of the ongoing work of the Organization.

Basis of Accounting

The consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) and have been prepared on the accrual basis of accounting, whereby revenue and other support are recognized when earned and expenses are recognized when incurred.

Net assets and changes therein are classified and reported as follows:

Without Donor Restrictions - Net assets without donor restrictions are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization.

With Donor Restrictions - This class consists of net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently by the Organization. The donors of these assets have stipulated that the net assets be invested and that any income earned be utilized for specific purposes. The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires—that is, when a stipulated time restriction ends, or purpose restriction is accomplished—the net assets are reclassified as net assets without donor restriction and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions. See Note 6 for more information on the composition of net assets with donor restrictions and the release of restrictions, respectively.

Cash and Cash Equivalents

Cash includes cash on hand and cash in checking and savings accounts. For consolidated 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 fair value.

Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of cash and cash equivalents. The Organization places its cash and cash equivalents with high-credit-qualified institutions. At times, the amount of cash and cash equivalents may be in excess of the respective institutions' insurance limits. The Organization has not experienced any losses in such accounts, and management believes the Organization is not exposed to any unusual credit risk on cash and cash equivalents.

Financial Risks

The Organization has operations in many countries throughout the world and, therefore, is subject to varying levels of political and economic volatility across those operations. As a result, the Organization may have financial risks associated with these operations, including, but not limited to, such matters as the assessment of additional local taxes and foreign currency risk. Foreign currency exchange rate movements create a degree of risk by affecting the U.S. dollar value of revenues recognized and expenses incurred in foreign currencies. Movements in foreign currency rates also affect the consolidated statements of financial position balances denominated in foreign currencies, thereby creating exposure to movements in exchange rates.

Investments

Investments consist of readily marketable mutual funds. These funds primarily invest in dividend paying common stocks, including foreign stocks. These investments are reported at fair value as determined by quoted market prices from national security exchanges.

Pledges Receivable

Pledges receivable include unconditional promises to give and are recorded in the year the promise is made. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated cash flows. The Organization has determined that it currently does not require an allowance for credit losses.

Inventory

The Organization has inventory related to donated items, such as medical supplies and clothing. As of December 31, 2025 and 2024, the Organization had $10,586,810 and $14,099,386, respectively, in in-kind inventory.

The Organization utilized three inventory valuation methods during the year ended December 31, 2025. These methods include: (1) current price located on a publicly 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); and (3) lower of the cost or net realizable value if items are for sale. Inventory received as in-kind contributions is recognized as revenue when received and recorded as expense when received by the recipient organizations.

Property, Equipment, and Depreciation

The Organization capitalizes all expenditures for property and equipment in excess of $1,000. Purchased property and equipment are carried at cost. Depreciation is recorded on a straight-line basis over the estimated useful life of the asset. Management annually reviews these assets to determine whether the carrying values have been impaired. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets.

Prepaid Expenses

Prepaid expenses primarily represent cash payments made in advance of when the related expenditures are recognized for consolidated financial statement purposes.

Contributions of Cash and Other Financial Assets

Contributions, including unconditional promises to give, are recognized in the period received. Contributions received are considered to be available for use unless specifically restricted by the donor. Amounts received that are designated for a future period or are restricted by the donor for specific purposes are reported as contributions with donor restrictions. These contributions also increase net assets with donor restrictions. When a restriction expires—that is, when a stipulated time restriction ends, or purpose restriction is accomplished—net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions.

Contributions are reported at fair value, which is net of estimated uncollectible amounts. The Organization uses the allowance method to determine uncollectible, unconditional pledges receivable. The allowance is based on historical experience, as well as management's analysis of specific pledges made, including such factors as prior collection history, type of contribution, and nature of fundraising activity.

Conditional promises to give, including those received under multi-year grant agreements, are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. A promise is considered conditional only if the donor has stipulated one or more barriers that must be overcome before the Organization is entitled to the assets transferred or promised, and there also exists a right of return to the donor of any assets transferred or a right of release of the donor's obligation to honor the promise.

Contributions of Non-Financial Assets

Contributions of non-financial assets (in-kind contributions) consist solely of inventory. During 2025 and 2024, the Organization received $31,439,603 and $30,570,718, respectively, in in-kind donations.

No amounts have been reflected in the consolidated 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 tasks that assist the Organization with specific assistance programs, campaigns, solicitations, and various committee assignments.

Functional Allocation of Expenses

Directly identifiable expenses are charged to the applicable programs and supporting services. Indirect expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization. Expenses related to more than one function are charged to programs and supporting services using management's estimates of the programs benefitted based on estimated time incurred to support each applicable program. Although the methods of allocation used are considered reasonable, other methods could be used that would produce a different amount.

Fundraising

The total cost for fundraising activities for the Organization was $6,104,246 and $5,711,015 for the years ended December 31, 2025 and 2024, respectively, which includes $1,353,855 and $1,225,244, for advertising and marketing, respectively.

Foreign Currency Translation

The functional currency for U.S. activities is the U.S. dollar. The functional currency for foreign activities is the respective local currency. Gains and losses resulting from the translation of local (foreign) currency amounts to the functional currency are included in foreign currency translation adjustments in the consolidated statements of activities and changes in net assets. Gains and losses resulting from translating assets and liabilities from the functional currency to U.S. dollars are included as a component of net assets without donor restrictions.

All elements of the consolidated financial statements reflecting the Organization's operations in foreign countries are translated into U.S. dollars using applicable exchange rates. For assets and liabilities, this is the rate in effect at the dates of the consolidated statements of financial position. The cumulative translation adjustment is reported as a component of net assets without donor restrictions within the consolidated statements of financial position.

For revenue and expense items, translation is performed using the monthly average exchange rate of the previous month. Realized gains and losses related to the monthly translation are reported as foreign currency translation adjustments within the consolidated statements of activities and changes in net assets.

Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP 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 consolidated 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 is organized as a nonprofit corporation and is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and contributions to each corporation are deductible for federal tax purposes.

The Organization's income tax filings are subject to audit by various taxing authorities generally for three years after filing. In evaluation of the Organization's activities, management believes its position of tax-exempt status is based on current facts and circumstances, and there have been no uncertain positions taken related to recording income taxes. In the opinion of management, there are no activities unrelated to the purpose of the Organization and, therefore, no tax has been recognized.

2. Liquidity and Availability of Financial Assets

The Organization's financial assets available within one year of the consolidated statements of financial position dates for general expenditures are as follows:

December 31,	**2025**	2024
Cash and cash equivalents	**$ 47,620,498**	$ 54,533,344
Investments - current	**7,531,630**	4,864,541
Pledges receivable	**1,478,696**	1,092,090
Total Financial Assets Available Within One Year	**56,630,824**	60,489,975
Less amounts unavailable for general expenditures within one year due to:		
Portion of cash and cash equivalents and other financial assets restricted by donors	**(45,211,233)**	(43,851,788)
Total Financial Assets Available to Management for General Expenditure Within One Year	**$ 11,419,591**	$ 16,638,187

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

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3. Fair Value

In accordance with FASB Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, the Organization classifies its investments into Level 1, which refers to securities valued using quoted prices from active markets for identical assets; Level 2, which refers to securities not traded on an active market but for which observable market inputs are readily available; Level 3, which refers to securities not traded on an active marked and no observable market inputs. The Organization's investments held as of December 31, 2025 and 2024 are considered Level 1, as shown below:

December 31, 2025

	Level 1	Level 2	Level 3	Total
Investments - mutual funds	$ 7,531,630	$ -	$ -	$ 7,531,630
Total	$ 7,531,630	$ -	$ -	$ 7,531,630

December 31, 2024

	Level 1	Level 2	Level 3	Total
Investments - mutual funds	$ 4,864,541	$ -	$ -	$ 4,864,541
Total	$ 4,864,541	$ -	$ -	$ 4,864,541

4. Property and Equipment

Property and equipment are comprised of the following:

December 31,

	2025	2024	Useful Life (Years)
Land	**$ 1,470,588**	$ 1,478,621	N/A
Capital work-in-progress	**4,776,697**	1,208,346	N/A
Building and improvements	**1,585,872**	1,248,727	20-30
Computers	**850,632**	741,685	2-5
Office equipment	**1,259,998**	908,574	4-10
Furniture, fixtures, and equipment	**1,136,603**	533,540	4-10
Vehicles	**563,014**	498,618	4-10
Less: accumulated depreciation	**(2,208,098)**	(1,810,370)	
Property and Equipment, Net	**$ 9,435,306**	$ 4,807,741	

5. Commitments and Contingencies

The Organization is exposed to various contingent liabilities, which are not reflected in the accompanying consolidated 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.

The Organization is also subject to the continuing impact of foreign governments and their policy changes. Such changes could have wide-ranging impact on operations of the Organization. However, there have been no material events occurring in previous years.

6. Net Assets

Net assets with donor restrictions available for specific programs are as follows:

December 31,	**2025**	2024
Orphans	**$ 10,829,494**	$ 10,921,859
Emergency	**50,016,420**	45,017,255
Water for life	**373,243**	-
Community development	**-**	2,731,124
Seasonal	**651,674**	302,137
	$ 61,870,831	$ 58,972,375

Net assets released from restrictions by incurring expenses satisfying the purpose specified by the donors, or time restrictions, are as follows:

Year ended December 31,	**2025**	2024
Education	**$ 10,510,286**	$ 5,726,001
Health and medical	**6,320,020**	7,306,566
Orphans	**9,934,765**	10,326,306
Emergency	**159,421**	7,082,673
Water for life	**1,743,364**	2,675,527
Community development	**1,116,142**	1,858,028
Seasonal	**10,469,218**	7,718,423
	$ 40,253,216	$ 42,693,524

Net assets without donor restrictions at December 31, 2025 and 2024 are $17,267,812 and $22,438,497, respectively. Of this amount, $9,469,310 and $9,578,378, respectively, relates to Zakat. Zakat is a religious obligation to be paid by Muslims who meet the wealth requirements established by the Islamic Faith. The Organization accepts Zakat-intended donations, which are to be utilized to support the poor and the less fortunate, and to benefit the general welfare of society.

7. Operating Leases

The Organization leases facilities under non-cancelable operating lease agreements that expire at various dates through 2031. In addition, the Organization must pay other costs, including utilities, insurance, and common area maintenance on certain leases.

During the years ended December 31, 2025 and 2024, respectively, the Organization recognized rent expense associated with operating leases totaling $531,302 and $488,320, of which $426,719 and $350,373 relates to lease expense for operating lease assets and $104,583 and $137,947 relates to short-term lease expense.

The future payments due under operating leases as of December 31, 2025 are as follows:

Year ending December 31,	Operating Leases
2026	$ 394,520
2027	216,206
2028	98,960
2029	65,618
2030	36,624
Thereafter	6,134
Total Operating Lease Liabilities	818,062
Less: effects of discounting	(38,699)
Lease Liabilities Recognized	779,363
Less: current portion	(375,976)
Lease Liabilities, net of current portion	$ 403,387

As of December 31, 2025 and 2024, the weighted-average remaining lease term for the operating leases is 1.73 years and 2.06 years, respectively. The weighted-average discount rate used was 2.42% and 2.42%, respectively.

8. Subsequent Events

The Organization evaluated all subsequent events through August 12, 2026, the date the consolidated financial statements were available to be issued. No subsequent event was noted that required adjustments or disclosures in the consolidated financial statements.

Supplementary Information

Helping Hand for Relief and Development, Inc.

Consolidating Schedules of Financial Position

December 31, 2025

	United States	Pakistan	Kenya	Somalia	Uganda	Tanzania	Afghanistan	Jordan	Nepal	Eliminations	Consolidated
Assets											
Current Assets											
Cash and cash equivalents	$ 43,409,292	$ 2,502,996	$ 889,361	$ 96,322	$ 97,440	$ 15,019	$ 53,796	$ 552,560	$ 3,712	$ -	$ 47,620,498
Investments	7,083,979	447,651	-	-	-	-	-	-	-	-	7,531,630
Pledges receivable	1,355,889	-	85,046	-	323	36,900	538	-	-	-	1,478,696
Inventory	6,328,533	2,182,679	-	-	-	-	-	2,075,598	-	-	10,586,810
Advances and prepaid expenses	423,898	2,003,063	-	-	-	-	-	1,550,809	1,236	-	3,979,006
Other current assets	-	123,539	-	-	-	-	-	-	-	-	123,539
Receivable from affiliates	21,296,194	-	-	-	-	-	-	-	-	(21,296,194)	-
Total Current Assets	79,897,785	7,259,928	974,407	96,322	97,763	51,919	54,334	4,178,967	4,948	(21,296,194)	71,320,179
Property and Equipment, Net	393,171	8,901,783	47,265	1,062	1,741	7,915	-	76,365	6,004	-	9,435,306
Other Assets										-	
Operating lease right-of-use assets	747,590	-	-	-	-	-	-	-	-	-	747,590
Long-term investments	-	229,437	-	-	-	-	-	-	-	-	229,437
Total Other Assets	747,590	229,437	-	-	-	-	-	-	-	-	977,027
Total Assets	$ 81,038,546	$ 16,391,148	$ 1,021,672	$ 97,384	$ 99,504	$ 59,834	$ 54,334	$ 4,255,332	$ 10,952	$ (21,296,194)	$ 81,732,512
Liabilities and Net Assets											
Current Liabilities											
Accounts payable	$ 1,731,253	$ -	$ 57,777	$ 944	$ 1,000	$ 1,648	$ 5,072	$ 2,500	$ 6,909	$ (511,898)	$ 1,295,205
Deferred revenue	-	-	410,837	-	-	84,075	-	-	-	(494,912)	-
Accrued liabilities	128,082	391,219	-	-	-	-	-	-	-	-	519,301
Current portion of operating lease liabilities	375,976	-	-	-	-	-	-	-	-	-	375,976
Total Current Liabilities	2,235,311	391,219	468,614	944	1,000	85,723	5,072	2,500	6,909	(1,006,810)	2,190,482
Operating Lease Liabilities, net of current portion	403,387	-	-	-	-	-	-	-	-	-	403,387
Total Liabilities	2,638,698	391,219	468,614	944	1,000	85,723	5,072	2,500	6,909	(1,006,810)	2,593,869
Net Assets											
Net assets without donor restrictions	37,146,759	91,187	248,699	96,440	-	(25,889)	-	-	-	(20,289,384)	17,267,812
Net assets with donor restrictions	41,253,089	15,908,742	304,359	-	98,504	-	49,262	4,252,832	4,043	-	61,870,831
Total Net Assets (Deficit)	78,399,848	15,999,929	553,058	96,440	98,504	(25,889)	49,262	4,252,832	4,043	(20,289,384)	79,138,643
Total Liabilities and Net Assets	$ 81,038,546	$ 16,391,148	$ 1,021,672	$ 97,384	$ 99,504	$ 59,834	$ 54,334	$ 4,255,332	$ 10,952	$ (21,296,194)	$ 81,732,512

Helping Hand for Relief and Development, Inc.

Consolidating Schedules of Financial Position

December 31, 2024

	United States	Pakistan	Kenya	Somalia	Uganda	Tanzania	Afghanistan	Jordan	Nepal	Eliminations	Consolidated
Assets											
Current Assets											
Cash and cash equivalents	$ 49,060,082	$ 3,875,107	$ 942,242	$ 37,907	$ 116,088	$ 48,488	$ 201,894	$ 232,702	$ 18,834	$ -	$ 54,533,344
Investments	4,658,791	205,750	-	-	-	-	-	-	-	-	4,864,541
Pledges receivable	839,584	6,021	81,951	8,140	62,984	93,410	-	-	-	-	1,092,090
Inventory	6,240,797	570,211	-	-	-	-	-	7,288,378	-	-	14,099,386
Advances and prepaid expenses	404,590	1,648,414	-	-	-	-	-	1,004,696	2,897	-	3,060,597
Other current assets	-	116,587	-	-	-	-	-	-	-	-	116,587
Receivable from affiliates	18,977,939	-	-	-	-	-	-	-	-	(18,977,939)	-
Total Current Assets	80,181,783	6,422,090	1,024,193	46,047	179,072	141,898	201,894	8,525,776	21,731	(18,977,939)	77,766,545
Property and Equipment, Net	404,303	4,231,652	66,754	1,918	2,235	10,666	-	82,613	7,600	-	4,807,741
Other Assets											
Operating lease right-of-use assets	863,269	-	-	-	-	-	-	-	-	-	863,269
Long-term investments	-	427,885	-	-	-	-	-	-	-	-	427,885
Total Other Assets	863,269	427,885	-	-	-	-	-	-	-	-	1,291,154
Total Assets	$ 81,449,355	$ 11,081,627	$ 1,090,947	$ 47,965	$ 181,307	$ 152,564	$ 201,894	$ 8,608,389	$ 29,331	$ (18,977,939)	$ 83,865,440
Liabilities and Net Assets											
Current Liabilities											
Accounts payable	$ 1,162,216	$ 235,614	$ 150,571	$ 1,220	$ 960	$ 1,601	$ 3,061	$ 2,212	$ 133	$ -	$ 1,557,588
Deferred revenue	-	-	696,138	-	-	171,376	-	-	-	(867,514)	-
Accrued liabilities	24,073	-	-	-	-	-	-	-	-	-	24,073
Current portion of operating lease liabilities	351,152	-	-	-	-	-	-	-	-	-	351,152
Total Current Liabilities	1,537,441	235,614	846,709	1,220	960	172,977	3,061	2,212	133	(867,514)	1,932,813
Operating Lease Liabilities, net of current portion	521,755	-	-	-	-	-	-	-	-	-	521,755
Total Liabilities	2,059,196	235,614	846,709	1,220	960	172,977	3,061	2,212	133	(867,514)	2,454,568
Net Assets											
Net assets without donor restrictions	40,419,857	92,667	10,066	46,745	-	(20,413)	-	-	-	(18,110,425)	22,438,497
Net assets with donor restrictions	38,970,302	10,753,346	234,172	-	180,347	-	198,833	8,606,177	29,198	-	58,972,375
Total Net Assets (Deficit)	79,390,159	10,846,013	244,238	46,745	180,347	(20,413)	198,833	8,606,177	29,198	(18,110,425)	81,410,872
Total Liabilities and Net Assets	$ 81,449,355	$ 11,081,627	$ 1,090,947	$ 47,965	$ 181,307	$ 152,564	$ 201,894	$ 8,608,389	$ 29,331	$ (18,977,939)	$ 83,865,440

Helping Hand for Relief and Development, Inc.

Consolidating Schedules of Activities and Changes in Net Assets

Year ended December 31, 2025

	United States	Pakistan	Kenya	Somalia	Uganda	Tanzania	Afghanistan	Jordan	Nepal	Eliminations	Consolidated
Revenue and Other Support											
Contributions of cash and other financial assets	$ 56,796,651	$ 15,937,104	$ 3,168,753	$ 1,343,829	$ 381,848	$ 363,032	$ 2,540,905	$ 10,452,437	$ 561,202	$ (32,245,781)	$ 59,299,980
Subsidiary revenue	(32,245,781)		-	-	-	-	-	-	-	32,245,781	-
Contributions of non-financial assets	31,439,603	13,665,927	-	-	-	-	-	7,822,709	-	(21,488,636)	31,439,603
Investment return, net	1,400,018		-	-	(67,139)	-	-	-	-	-	1,332,879
Miscellaneous income	-	16,160	-	-	1,951	-	-	-	-	-	18,111
Total Revenue and Other Support	57,390,491	29,619,191	3,168,753	1,343,829	316,660	363,032	2,540,905	18,275,146	561,202	(21,488,636)	92,090,573
Expenses											
Program services:											
Education	2,524,838	738,813	254,042	276,380	11,579	-	112,313	933,588	5,037	-	4,856,590
Health and medical	6,608,155	4,998,639	494,638	72,014	118,836	90,272	248,380	2,362,379	36,200	(3,223,295)	11,806,218
Orphan support	4,280,034	4,272,183	788,200	116,587	184,251	159,605	986,887	2,185,914	254,214	(1,074,432)	12,153,443
Emergency services	29,033,194	11,200,780	284,910	250,857	-	13,356	297,885	13,651,056	21,287	(15,011,950)	39,741,375
Water for life	2,063,642	562,786	457,582	107,316	82,076	51,765	92,737	634,204	94,204	-	4,146,312
Community development	373,101	1,323,319	-		-	45,566	493,998	663,150	33,984	-	2,933,118
Seasonal	4,080,056	758,902	535,470	466,980	-	-	374,176	1,477,283	78,936	-	7,771,803
Total Program Services	48,963,020	23,855,422	2,814,842	1,290,134	396,742	360,564	2,606,376	21,907,574	523,862	(19,309,677)	83,408,859
Supporting Services:											
Management and general	2,870,435	586,710	325,800	4,000	7,585	2,469	88,943	692,623	63,690	-	4,642,255
Fund raising	6,104,246	-	-	-	-	-	-	-	-	-	6,104,246
Total Supporting Services	8,974,681	586,710	325,800	4,000	7,585	2,469	88,943	692,623	63,690	-	10,746,501
Total Expenses	57,937,701	24,442,132	3,140,642	1,294,134	404,327	363,033	2,695,319	22,600,197	587,552	(19,309,677)	94,155,360
Operating Income (Loss)	(547,210)	5,177,059	28,111	49,695	(87,667)	(1)	(154,414)	(4,325,051)	(26,350)	(2,178,959)	(2,064,787)
Other Non-Operating Activities											
Other income	45,625	319,040	(9,961)	-	-	-	-	267	-	-	354,971
Other expense	(488,726)	(298,683)	-	-	-	-	-	-	-	-	(787,409)
Foreign currency translation adjustments	-	(43,500)	290,670	-	5,824	(5,475)	4,843	(28,561)	1,195	-	224,996
Total Other Non-Operating Activities	(443,101)	(23,143)	280,709	-	5,824	(5,475)	4,843	(28,294)	1,195	-	(207,442)
Change in Net Assets	(990,311)	5,153,916	308,820	49,695	(81,843)	(5,476)	(149,571)	(4,353,345)	(25,155)	(2,178,959)	(2,272,229)
Net Assets, beginning of year	79,390,159	10,846,013	244,238	46,745	180,347	(20,413)	198,833	8,606,177	29,198	(18,110,425)	81,410,872
Net Assets, end of year	$ 78,399,848	$ 15,999,929	$ 553,058	$ 96,440	$ 98,504	$ (25,889)	$ 49,262	$ 4,252,832	$ 4,043	$ (20,289,384)	$ 79,138,643

Helping Hand for Relief and Development, Inc.

Consolidating Schedules of Activities and Changes in Net Assets

Year ended December 31, 2024

	United States	Pakistan	Kenya	Somalia	Uganda	Tanzania	Afghanistan	Jordan	Nepal	Eliminations	Consolidated
Revenue and Other Support											
Contributions of cash and other financial assets	$ 59,093,477	$ 14,785,145	$ 2,926,202	$ 1,207,504	$ 452,555	$ 392,705	$ 2,819,178	$ 10,625,195	$ 584,739	$ (35,323,280)	$ 57,563,420
Contributions of non-financial assets	30,570,718	8,010,710	-	-	-	-	301,440	13,152,512	-	(21,464,662)	30,570,718
Investment return, net	766,473	-	-	-	-	-	-	-	-	-	766,473
Miscellaneous income	-	37,768	-	-	1,188	-	-	-	-	-	38,956
Subsidiary revenue	(35,323,280)	-	-	-	-	-	-	-	-	35,323,280	-
Total Revenue and Other Support	55,107,388	22,833,623	2,926,202	1,207,504	453,743	392,705	3,120,618	23,777,707	584,739	(21,464,662)	88,939,567
Expenses											
Program services:											
Education	2,132,487	1,212,260	245,781	281,909	8,487	42,208	148,418	915,690	49,914	-	5,037,154
Health and medical	5,776,608	4,033,467	410,036	79,705	62,475	73,975	90,875	1,916,405	42,408	(3,238,692)	9,247,262
Orphans	4,004,602	4,118,293	711,706	117,344	174,332	164,847	1,170,933	2,418,641	238,360	(1,079,564)	12,039,494
Emergency	26,947,190	9,164,059	199,345	71,663	256	-	423,589	10,796,401	45,914	(17,326,507)	30,321,910
Water for life	2,008,764	1,300,239	385,103	116,402	51,034	60,241	120,414	958,687	74,373	-	5,075,257
Community development	407,789	875,867	-	-	4,883	-	901,382	898,833	-	-	3,088,754
Seasonal	4,140,357	783,332	736,193	519,010	56,322	48,012	386,032	1,231,999	73,934	-	7,975,191
Total Program Services	45,417,797	21,487,517	2,688,164	1,186,033	357,789	389,283	3,241,643	19,136,656	524,903	(21,644,763)	72,785,022
Supporting services:											
Management and general	2,137,610	411,291	290,643	5,485	6,644	3,422	100,482	563,084	73,646	-	3,592,307
Fundraising	5,711,015	-	-	-	-	-	-	-	-	-	5,711,015
Total Supporting Services	7,848,625	411,291	290,643	5,485	6,644	3,422	100,482	563,084	73,646	-	9,303,322
Total Expenses	53,266,422	21,898,808	2,978,807	1,191,518	364,433	392,705	3,342,125	19,699,740	598,549	(21,644,763)	82,088,344
Operating Income (Loss)	1,840,966	934,815	(52,605)	15,986	89,310	-	(221,507)	4,077,967	(13,810)	180,101	6,851,223
Other Non-Operating Activities											
Other income	-	476,077	8,060	-	-	-	-	-	-	-	484,137
Other expense	-	(191,094)	-	-	-	-	-	(141,846)	-	-	(332,940)
Foreign currency translation adjustments	-	100,957	59,077	-	(3,937)	9,354	(5,154)	(7,909)	10,357	-	162,745
Total Other Non-Operating Activities	-	385,940	67,137	-	(3,937)	9,354	(5,154)	(149,755)	10,357	-	313,942
Change in Net Assets	1,840,966	1,320,755	14,532	15,986	85,373	9,354	(226,661)	3,928,212	(3,453)	180,101	7,165,165
Net Assets (Deficit), beginning of year	77,549,193	9,525,258	229,706	30,759	94,974	(29,767)	425,494	4,677,965	32,651	(18,290,526)	74,245,707
Net Assets (Deficit), end of year	$ 79,390,159	$ 10,846,013	$ 244,238	$ 46,745	$ 180,347	$ (20,413)	$ 198,833	$ 8,606,177	$ 29,198	$ (18,110,425)	$ 81,410,872