

**FINANCIAL STATEMENTS AND ACCOUNTANTS'  
COMPILATION REPORT**

**HELPING HANDS UNLIMITED, INC.**

**June 30, 2014 and 2013**

Prepared by:

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Muncie, IN 47304

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# Swift

& Associates, CPAs

Catherine E. Swift, CPA

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## Independent Accountant's Compilation Report

### To the Board of Directors

Helping Hands Unlimited, Inc.  
Albany, IN 47320

We have compiled the accompanying statements of financial position of Helping Hands Unlimited, Inc. (a nonprofit organization) as of June 30, 2014 and 2013 and the related statements of revenues, expenses and other changes in net assets and cash flows for the years then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The Objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Swift & Associates, CPAs  
Muncie, Indiana  
August 5, 2014

**HELPING HANDS UNLIMITED, INC**  
**Statements of Financial Position**  
**June 30, 2014 and 2013**

**ASSETS**

	2014	2013
<b>Current Assets</b>		
General Fund	\$ 2,565	\$ 3,123
Special Projects Funds	15,382	5,356
Capital Projects Funds	12,326	15,897
Student Sponsorship Funds	6,856	6,750
Missionary Funds	630	18
Work Teams Funds	3,675	4,325
	41,434	35,469
<b>Total Current Assets</b>	41,434	35,469
<b>TOTAL ASSETS</b>	<b>\$ 41,434</b>	<b>\$ 35,469</b>

**LIABILITIES & NET ASSETS**

<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 635	\$ -
Credit Card Payable	4,696	4,971
	5,331	4,971
<b>Total Current Liabilities</b>	5,331	4,971
<b>Total Liabilities</b>	5,331	4,971
<b>Net Assets</b>		
Unrestricted Net Assets	36,103	30,498
	36,103	30,498
<b>Total Net Assets</b>	36,103	30,498
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$ 41,434</b>	<b>\$ 35,469</b>

# HELPING HANDS UNLIMITED, INC

## Statements of Revenues, Expenses, and Other Changes in Net Assets For the Years Ended June 30, 2014 and 2013

	2014	%	2013	%
<b>Revenue</b>				
General Contribution Income	\$ 19,151	8.95%	\$ 7,182	4.53%
Interest	35	0.02%		#DIV/0!
Program/ Mission Income	194,898	91.04%	151,199	95.47%
	214,084	100.00%	158,381	100.00%
<b>Total Revenue</b>				
<b>Expense</b>				
Program/ Mission Expense	184,114	86.00%	118,421	74.77%
Insurance	7,629	3.56%	6,033	3.81%
Supplies	251	0.12%	446	0.28%
Repairs	407	0.19%	91	0.06%
Web / Software	560	0.26%	34	0.02%
Professional Fees	667	0.31%	1,885	1.19%
Postage	206	0.10%	139	0.09%
Wages	12,000	5.61%	9,274	5.86%
Telephone	883	0.41%	1,184	0.75%
Fundraising Expense	1,762	0.82%	3,045	1.92%
	208,479	97.38%	140,552	88.74%
<b>Total Expense</b>				
<b>INCREASE IN NET ASSETS</b>	<b>\$ 5,605</b>	<b>2.62%</b>	<b>\$ 17,829</b>	<b>11.26%</b>
<b>Net Assets at Beginning of Year</b>	30,498		12,669	
<b>Net Assets at End of Year</b>	<b>\$ 36,103</b>		<b>\$ 30,498</b>	

**HELPING HANDS UNLIMITED, INC**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2014 and 2013**

	<b>2014</b>	<b>2013</b>
<b>Cash Flow From Operating Activities:</b>		
Increase in Net Assets	\$ 5,605	\$ 17,829
Increase (decrease) in liabilities:		
Accounts Payable	635	(3,824)
Credit Card Payable	(275)	(275)
Net Cash Provided by Operating Activities	5,965	13,730
 Net Increase (Decrease) in Cash	 5,965	 13,730
 Cash at Beginning of Year	 35,469	 21,739
 Cash at End of Year	 \$ 41,434	 \$ 35,469