FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

HELPING HANDS UNLIMITED, INC.

June 30, 2025 and 2024

Prepared by:

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SWIFT & ASSOCIATES ACCOUNTING

ANTHONY COSTON, EA

Compilation Report

To the Board of Directors

Helping Hands Unlimited, Inc.

Management is responsible for the accompanying financial statements of Helping Hands Unlimited, Inc., which comprise the statements of financial position as of June 30, 2025 and 2024 and the related statements of revenues and expenses, changes in net asset, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Swift & Associates CPAs, Inc.

Muncie, Indiana

July 30, 2025

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HELPING HANDS UNLIMITED, INC
Statements of Financial Position
June 30, 2025 and 2024

ASSETS

	2025	2024
Current Assets		
General Fund	$ 89,506	$ 12,489
Special Projects Funds	5,542	3,801
Dominican Republic Funds	15,716	12,625
Kenya/ Haiti Funds	5,784	21,381
Zimbabwe Funds	-	-
Total Current Assets	116,547	50,296
Fixed Assets		
Building	30,000	30,000
Accumulated Depreciation	(5,415)	(4,646)
Total Fixed Assets	24,585	25,354
TOTAL ASSETS	**$ 141,132**	**$ 75,650**

LIABILITIES & NET ASSETS

	2025	2024
Liabilities		
Current Liabilities		
Accounts Payable	$ 248	$ 388
Total Liabilities	248	388
Net Assets		
Unrestricted Net Assets	113,843	37,455
Restricted Net Assets	27,042	37,807
Total Net Assets	140,885	75,262
TOTAL LIABILITIES & NET ASSETS	**$ 141,132**	**$ 75,650**

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HELPING HANDS UNLIMITED, INC
Statements of Revenue, Expenses and Other changes in Net Assets
June 30, 2025 and 2024

	2025	%	2024
Revenue			
General Contribution Income	$ 142,588	37.45%	$ 51,801
Program/ Mission Income	229,254	60.21%	306,249
Trip (Restricted)	8,900	2.34%	501
	380,741	100.00%	358,551
Total Revenue			
Expense			
Functional Expense (See schedule)			
Programs Expenses	304,475	79.97%	451,026
Management and General Expenses	6,013	1.58%	7,375
Fundraising Expense	4,630	1.22%	7,050
Total Expense	315,119	82.76%	465,451
INCREASE IN NET ASSETS	**$ 65,623**	17.24%	**$ (106,900)**
Net Assets at Beginning of Year	75,262		182,162
Net Assets at End of Year	**$ 140,885**		**$ 75,262**

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HELPING HANDS UNLIMITED, INC

Statements of Cash Flows

June 30, 2025 and 2024

	2025	2024
Cash Flow From Operating Activities:		
Increase in Net Assets	$ 65,623	$ (106,900)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	769	769
Increase (decrease) in liabilities:		
Accounts Payable	(140)	(1,643)
Net Cash Provided by Operating Activities	**66,251**	**(107,774)**
Cash flow from financing activities:		
Distributions to shareholders		
Loan paid off from Sale of Assets		
Principle Payment	-	-
Loan from Shareholders	-	-
Loan to Related Party	-	-
Net cash used in financing activities	-	-
Net Increase (Decrease) in Cash	66,251	(107,774)
Cash at Beginning of Year	50,296	158,070
Cash at End of Year	**$ 116,547**	**$ 50,296**
	-	-

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HELPING HANDS UNLIMITED, INC
Statements of Functional Expenses
June 30, 2025 and 2024

	Program	Management and General	Fund-raising	2025 Total	2024 Total
Expenses					
Schools	$ 46,938			46,938	40,986
Missionary Support	42,814			42,814	21,400
Girls Orphanage	10,030			10,030	4,332
Capital Projects	5,900			5,900	41,055
Programs	7,874			7,874	13,672
Kenya-Haiti Programs	4,791			4,791	3,498
Africa Projects	95,421			95,421	118,918
Zimbabwe Programs	3,540			3,540	114,512
Beyond Bethesda Homes	4,361			4,361	6,830
Family Help	25,743			25,743	28,860
Love Your Neighbor Orphanage	16,794			16,794	15,544
Rachel Project	30,192			30,192	30,242
Workteams	10,078			10,078	11,537
Insurance		1,156	1,284	2,440	2,954
Depreciation		769		769	769
Advertising		1,154	703	1,857	-
Repairs		149		149	812
Web / Software		516		516	1,605
Professional Fees		515	515	1,030	2,927
Printing/Postage			931	931	2,681
Supplies		1,754	1,197	2,951	2,677
Wages				-	-
Total Expenses	$ 304,475	$ 6,013	$ 4,630	$ 315,119	$ 465,811

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Helping Hands Unlimited, Inc. (the Organization) is a social service organization working with and helping people in need, building and supporting churches and clinics.

Accounting Method

The Organization's financial statements are presented on the accrual basis method of accounting.

Property and Equipment

Property and equipment are recorded at the fair-market value at the date of the gift if donated or at cost if purchased. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Depreciable lives are generally 5 to 10 years for equipment, furniture, and fixtures and 39 years for building.

Expenditures for normal repairs and maintenance are charged to operations as incurred. The provision for depreciation amounted to $769 to $769 for the years ended June 30, 2025 and 2024.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the Organization considers all highly liquid instruments that are purchased within three months or less of an instrument's maturity date to be cash equivalents.

Revenue Recognition

In accordance with FASB ACS 958-605-15-2, Revenue Recognition – Contribution received, program fees (dues and rent), and grants received are recorded as support as direct by the donor or to unrestricted if the donor does not direct it.

Accounting Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events

Management has evaluated subsequent events through August 4, 2025, the date which the financial statements were available for issue.

2. INCOME TAXES

The Helping Hands Unlimited Inc., is a non-profit organization incorporated under the laws of the state of Indiana. It is exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization is not a private foundation within the meaning of Internal Revenue Code Section 509(a) (3) and is exempt from federal income tax under the provisions of Internal Revenue Code Section 501(c) (3). Accordingly, no income tax provision has been made in the accompanying financial statements.