FINANCIAL STATEMENTS AND ACCOUNTANTS' COMPILATION REPORT

HELPING HANDS UNLIMITED, INC.

June 30, 2026 and 2025

Prepared by:

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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, 2026 and 2025 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.

Catherine E. Swift, CPA

Swift & Associates CPAs, Inc.

Muncie, Indiana

July 8, 2026

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HELPING HANDS UNLIMITED, INC

Statements of Financial Position

June 30, 2026 and 2025

ASSETS

	2026	2025
Current Assets		
General Fund	$ 39,313	$ 89,506
Special Projects Funds	14,758	5,542
Dominican Republic Funds	18,214	15,716
Kenya/ Haiti Funds	11,237	5,784
Guatemala	164	-
Total Current Assets	83,686	116,547
Fixed Assets		
Building	30,000	30,000
Accumulated Depreciation	(6,184)	(5,415)
Total Fixed Assets	23,816	24,585
TOTAL ASSETS	**$ 107,502**	**$ 141,132**

LIABILITIES & NET ASSETS

	2026	2025
Liabilities		
Current Liabilities		
Accounts Payable	$ 72	$ 248
Total Liabilities	72	248
Net Assets		
Unrestricted Net Assets	63,057	113,843
Restricted Net Assets	44,373	27,042
Total Net Assets	107,430	140,885
TOTAL LIABILITIES & NET ASSETS	**$ 107,502**	**$ 141,132**
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HELPING HANDS UNLIMITED, INC

Statements of Revenue, Expenses and Other changes in Net Assets
June 30, 2026 and 2025

		2026	%		2025	%
Revenue						
General Contribution Income	$	37,709	11.94%	$	142,588	37.45%
Program/ Mission Income		247,541	78.41%		229,254	60.21%
Trip (Restricted)		30,442	9.64%		8,900	2.34%
		315,692	100.00%		380,741	100.00%
Total Revenue						
Expense						
Functional Expense (See schedule)						
Programs Expenses		333,007	105.48%		304,475	79.97%
Management and General Expenses		9,654	3.06%		6,013	1.58%
Fundraising Expense		6,486	2.05%		4,630	1.22%
Total Expense		349,147	110.60%		315,118	82.76%
INCREASE IN NET ASSETS	**$**	**(33,455)**	-10.60%	**$**	**65,623**	17.24%
Net Assets at Beginning of Year		140,885			75,262	
Net Assets at End of Year	**$**	**107,430**		**$**	**140,885**	

HELPING HANDS UNLIMITED, INC
Statements of Cash Flows
June 30, 2026 and 2025

	2026	2025
Cash Flow From Operating Activities:		
Increase in Net Assets	**$ (33,455)**	**$ 65,623**
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and Amortization	769	769
Increase (decrease) in liabilities:		
Accounts Payable	(175)	(140)
Net Cash Provided by Operating Activities	**(32,861)**	**66,251**
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	(32,861)	66,251
Cash at Beginning of Year	116,547	50,296
Cash at End of Year	**$ 83,686**	**$ 116,547**
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See Accountants' Report

HELPING HANDS UNLIMITED, INC

Statements of Functional Expenses

June 30, 2026 and 2025

	Program	Management and General	Fund-raising	2026 Total	2025 Total
Expenses					
Schools	$ 31,422			31,421.86	46,938
Missionary Support	32,284			32,284.07	42,814
Girls Orphanage	12,944			12,944.08	10,030
Capital Projects	10,598			10,597.69	5,900
Programs	9,744			9,743.93	7,874
Kenya-Haiti Programs	3,456			3,456.00	4,791
Africa Projects	132,181			132,181.00	95,421
Zimbabwe Programs	-			-	3,540
Beyond Bethesda Homes	4,012			4,012.28	4,361
Family Help	31,596			31,596.49	25,743
Love Your Neighbor Orphanage	14,704			14,704.27	16,794
Rachel Project	8,800			8,800.00	30,192
Workteams	41,266			41,265.69	10,078
Insurance		1,344	1,344	2,687.58	2,440
Depreciation		769		769.00	769
Advertising		1,251	376	1,626.59	1,857
Repairs		996		996.22	149
Web / Software		1,165	468	1,633.11	516
Professional Fees		1,302	217	1,518.34	1,030
Printing/Postage			818	818.14	931
Supplies		2,827	3,264	6,090.76	2,951
Total Expenses	$ 333,007	$ 9,654	$ 6,486	$ 349,147	$ 315,119

See Accountants Report

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, 2026 and 2025.

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.