

Helping Hands Ending Hunger, Inc.
Financial Statements
For the Year Ended December 31, 2025

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MEMBER:

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GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Directors
Helping Hands Ending Hunger, Inc.
2014 S Long Hollow Rd
Trion, GA 30753

Opinion

We have audited the accompanying financial statements of Helping Hands Ending Hunger, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Helping Hands Ending Hunger, Inc. as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Helping Hands Ending Hunger, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Helping Hands Ending Hunger, Inc.'s ability to continue as a going concern within one year after the date that the 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 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 generally accepted auditing standards 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 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 Helping Hands Ending Hunger, Inc.'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Helping Hands Ending Hunger, Inc.'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.

Whittington, Jones & Rudert CPAs, LLC

Rome, GA
September 3, 2026

**Helping Hands Ending Hunger, Inc.
Statement of Financial Position
December 31, 2025**

Assets		December 31, 2025
Current assets		
Cash and cash equivalents		<u>\$ 737,349</u>
Total current assets		<u>737,349</u>
Total assets		<u><u>\$ 737,349</u></u>
Liabilities and Net Assets		
		December 31, 2025
Net assets		
Assets without donor restrictions		<u>737,349</u>
Total net assets		<u>737,349</u>
Total liabilities and net assets		<u><u>\$ 737,349</u></u>

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

**Helping Hands Ending Hunger, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended December 31, 2025**

	December 31, 2025
Net assets without donor restrictions	
Revenues and gains without donor restrictions	
Individual contributions	\$ 110,450
Fundraising	138,890
Grants	260,327
Program funding	250,000
Other income	2,802
Contributions of nonfinancial assets	893,015
Interest income	16,192
Total revenues, gains, and other support without donor restrictions	1,671,676
Expenses	
Program services	1,332,392
Supporting services	169,791
Total expenses	1,502,183
Increase in net assets without donor restrictions	169,493
Increase in net assets	169,493
Net assets at beginning of year	567,856
Net assets at end of year	\$ 737,349

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

Helping Hands Ending Hunger, Inc.
Statement of Functional Expenses
For the Year Ended December 31, 2025

	Program Activities				Supporting Activities	
	Food Procurement	Fundraising Events	Other	Total Program Services	General and Administrative	2025 Total
Contract Labor	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ 145,210	\$ 154,210
Administrative	-	774	-	774	12,265	13,039
Bank fees	-	-	-	-	108	108
Interest fees	-	-	-	-	266	266
Legal & accounting	-	-	-	-	1,000	1,000
Software & subscriptions	-	2,069	-	2,069	2,235	4,304
Advertising & marketing	4,692	1,213	-	5,905	-	5,905
Postage	-	-	-	-	278	278
Travel	-	210	2,841	3,051	2,156	5,207
Giftcards	-	-	-	-	2,291	2,291
Supplies	-	1,983	1,183	3,166	3,982	7,148
Insurance	-	1,068	-	1,068	-	1,068
Dance Stars event expenses	-	66,587	-	66,587	-	66,587
AHA Grant food expense	14,485	-	-	14,485	-	14,485
AHA Grant supplies	23,915	-	-	23,915	-	23,915
Atrium Grant expense	6,033	-	-	6,033	-	6,033
Charitable gifts & donations	9,292	-	-	9,292	-	9,292
Doughtery County operations	19,958	-	-	19,958	-	19,958
Conferences	-	-	18,271	18,271	-	18,271
Esther Initiative	-	-	300	300	-	300
Food Truck	219,929	-	-	219,929	-	219,929
Good360 Program	7,679	-	-	7,679	-	7,679
Hunters Ending Hunger	390	-	-	390	-	390
School Supplies	27,505	-	-	27,505	-	27,505
Total expenses before contributions of nonfinancial assets	333,878	82,904	22,595	439,377	169,791	609,168
Contribution of nonfinancial assets	883,165	9,850	-	893,015	-	893,015
Total expenses	1,217,043	92,754	22,595	1,332,392	169,791	1,502,183

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

Helping Hands Ending Hunger, Inc.
Statement of Cash Flows
For the Year Ended December 31, 2025

	December 31, 2025
Cash flows from operating activities	
Increase in net assets	\$ 169,493
Net cash provided by operating activities	<u>169,493</u>
 Increase in cash and cash equivalents	 169,493
 Cash and cash equivalents at beginning of year	 <u>567,856</u>
 Cash and cash equivalents at end of year	 <u><u>\$ 737,349</u></u>

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

**Helping Hands Ending Hunger, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2025**

NOTE 1 – ORGANIZATION AND PURPOSE

Nature of Activities

Helping Hands Ending Hunger, Inc. (the "Organization") is a nonprofit organization established in 2016 and located in northwest Georgia. The Organization's mission is to alleviate childhood food insecurity and reduce food waste by empowering students to rescue uneaten food from school meals and distribute it to food-insecure children and families within their communities.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results can differ from those estimates.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Codification in its Standards for Financial Statements of Not-for-Profit Organizations. Under these standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: Net Assets Without Donor Restrictions and Net Assets With Donor Restrictions.

Net Assets Without Donor Restrictions: Net assets without donor restrictions are available for support of the Organization's operations, and are not subject to donor-imposed restrictions. Revenue is reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions and the restrictions are not met in the current fiscal year. Expenses are reported as decreases in net assets without donor restrictions.

Net Assets With Donor Restrictions: Net assets with donor restrictions are subject to donor-imposed restrictions that may or will be met in the future, either, by actions of the Organization or the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of December 31, 2025, the Organization had no net assets with donor restrictions.

Cash and Cash Equivalents

The Organization maintains cash, money market account, and certificates of deposit balances at financial institutions located in Summerville and Albany, Georgia. For the purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

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

Helping Hands Ending Hunger, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2025

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentration of Credit Risk

The Organization maintains its cash in two financial institutions. Accounts at both institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times during 2025, the account balances may exceed federally insured limits. The Organization has not experienced any losses in these accounts and believes it is not exposed to any significant risk on cash.

Contribution Recognition

The Organization recognizes revenue from contributions, grants and contracts in accordance with Accounting Standards Update ("ASU") 2018-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. In accordance with ASU 2018-18, the Organization evaluates whether a transfer of assets is (1) an exchange transaction in which a resource provider is receiving commensurate value in return for the resources transferred or (2) a contribution. If the transfer of assets is determined to be an exchange transaction, the Organization applies guidance under FASB Accounting Standards Codification ("ASC") Topic 606, Revenue from Contracts with Customers, ("ASC" 606). If the transfer of assets is determined to be a contribution, the Organization evaluates whether the contribution is conditional based upon whether the agreement includes both (1) one or more barriers that must be overcome before the Organization is entitled to the assets transferred and promised and (2) a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets.

Contributions received are recorded as net assets without restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions depending on the nature of the restriction.

When a restriction expires (that is when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are classified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributions of Nonfinancial Assets

The Organization reports the fair value of donated food over which it has control as public support, without donor restrictions and, immediately thereafter, as expenses when donated to the network. Other donated goods and services meeting recognition criteria under U.S. GAAP are also recorded as contributions of nonfinancial assets and as expense, based on estimated fair values. The Organization did not monetize any contributed nonfinancial assets and, unless otherwise noted, contributed nonfinancial assets did not have donor restrictions.

Donated Services

The Organization receives donated services during the year, which included active participation in the Organization's various programs. The value of these services has not been recorded in the financial statements because they do not meet the definition for recognition under Financial Accounting Standards Codification Statement for Accounting for Contributions Received and Contributions Made.

Federal Income Tax

The Organization has been determined to be exempt from income tax under Internal Revenue Code Section 501(c)(3). The Organization is required to file Form 990, Return of Organization Exempt from Income Tax, each year. The Organization complies with other Internal Revenue Service reporting requirements regarding contributions received and payments to independent contractors.

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

Helping Hands Ending Hunger, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2025

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement of Cash Flows

The indirect method is used to report cash flows from operating activities. There were no amounts paid for interest.

Functional Expenses

The costs of providing various programs services have been summarized on a functional basis in the statements of functional expenses. Expenses are recorded at the time they are incurred in the program directly benefiting from the costs. Such allocations are determined by management on an equitable basis that is based on where time and efforts are made, and benefits are received.

Advertising

Advertising expenses are generally expensed in the year the costs are incurred. Advertising costs totaled \$5,905 for the year ended December 31, 2025.

NOTE 3 – LIQUIDITY AND AVAILABILITY

The Organization has \$737,349 of financial assets available within one year of the balance sheet date consisting of cash to meet needs for general expenditures. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Organization applies U.S. GAAP for fair value measurements of financial instruments that are recognized or disclosed at fair value in the financial statements on a recurring basis. U.S. GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Organization's financial instruments are cash and cash equivalents. The recorded values of cash and cash equivalents approximate their fair values based on their short-term nature.

NOTE 5 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

Donated food and other goods and services for the fiscal year ended December 31, 2025, included in the financial statements, were as follows:

	<u>2025</u>
Food	\$ 742,509
Auction Items	145,541
Gift Cards	<u>4,965</u>
Total	<u>\$ 893,015</u>

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

**Helping Hands Ending Hunger, Inc.
Notes to Financial Statements
For the Year Ended December 31, 2025**

NOTE 5 – CONTRIBUTIONS OF NONFINANCIAL ASSETS (CONTINUED)

Donated food consists primarily of food items received from area food banks and other community sources and distributed through the Organization's programs to school systems, individuals and families experiencing food insecurity.

The Organization estimates the fair value of donated food based on the weight of food received multiplied by the per pound valuation provided by the respective donating food banks. During 2025, food received from two area food banks was valued at \$1.84 per pound and \$1.86 per pound, respectively.

NOTE 6 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 3, 2026, the date on which the financial statements were available to be issued.

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