

Hedge Funds Care, Inc.
(d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates

Consolidated Financial Statements
(With Supplementary Information)
and Independent Auditor's Report

December 31, 2014 and 2013

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

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Independent Auditor's Report

To the Board of Directors
Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)

We have audited the accompanying consolidated financial statements of Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) and Affiliates, which comprise the consolidated statements of financial position as of December 31, 2014 and 2013, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) and Affiliates as of December 31, 2014 and 2013, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

CohnReznick LLP

New York, New York
November 10, 2015

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Consolidated Statements of Financial Position
December 31, 2014 and 2013**

<u>Assets</u>	<u>2014</u>	<u>2013</u>
Cash and cash equivalents	\$ 3,217,298	\$ 3,141,573
Accounts receivable	576,954	471,461
Prepaid expenses and deposits	254,923	229,718
Equipment, at cost, net of accumulated depreciation of \$152,283 and \$125,270	<u>66,774</u>	<u>86,362</u>
Totals	<u>\$ 4,115,949</u>	<u>\$ 3,929,114</u>
<u>Liabilities and Net Assets</u>		
Grants payable	\$ 1,459,862	\$ 1,189,292
Accounts payable and accrued expenses	<u>517,783</u>	<u>465,260</u>
Total liabilities	<u>1,977,645</u>	<u>1,654,552</u>
Commitments		
Net assets:		
Unrestricted:		
Undesignated	1,276,846	1,491,014
Board designated	<u>572,333</u>	<u>536,448</u>
Total unrestricted	<u>1,849,179</u>	<u>2,027,462</u>
Temporarily restricted	<u>289,125</u>	<u>247,100</u>
Total net assets	<u>2,138,304</u>	<u>2,274,562</u>
Totals	<u>\$ 4,115,949</u>	<u>\$ 3,929,114</u>

See Notes to Consolidated Financial Statements.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Consolidated Statements of Activities
Years Ended December 31, 2014 and 2013**

	2014	2013
Changes in unrestricted net assets:		
Revenue, support and gains:		
Special events:		
Revenue and support from fundraising events	\$ 5,862,621	\$ 5,952,406
Less - event expenses	(1,615,862)	(1,448,598)
Net assets released from restrictions - satisfaction of time restrictions	242,100	239,533
Total net revenue and support	4,488,859	4,743,341
Contributions	568,702	570,549
Interest income	4,638	4,952
Donated services	114,426	142,960
Total unrestricted revenue, support and gains	5,176,625	5,461,802
Expenses:		
Program services	4,123,551	4,018,223
Management and general	1,018,411	1,064,797
Fundraising	215,106	213,799
Total expenses	5,357,068	5,296,819
Increase (decrease) in unrestricted net assets	(180,443)	164,983
Changes in temporarily restricted net assets:		
Contributions	286,285	231,750
Net assets released from restrictions - satisfaction of time restrictions	(242,100)	(239,533)
Increase (decrease) in temporarily restricted net assets	44,185	(7,783)
Change in net assets	(136,258)	157,200
Net assets, beginning of year	2,274,562	2,117,362
Net assets, end of year	\$ 2,138,304	\$ 2,274,562

See Notes to Consolidated Financial Statements.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Consolidated Statements of Cash Flows
Years Ended December 31, 2014 and 2013**

	2014	2013
Operating activities:		
Change in net assets	\$ (136,258)	\$ 157,200
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	27,013	26,052
Changes in operating assets and liabilities:		
Accounts receivable	(105,493)	295,187
Prepaid expenses and deposits	(25,205)	14,021
Accounts payable and accrued expenses	52,523	137,136
Grants payable	270,570	61,865
Net cash provided by operating activities	83,150	691,461
Investing activities:		
Purchase of equipment	(7,425)	(22,787)
Net cash used in investing activities	(7,425)	(22,787)
Net increase in cash and cash equivalents	75,725	668,674
Cash and cash equivalents, beginning of year	3,141,573	2,472,899
Cash and cash equivalents, end of year	\$ 3,217,298	\$ 3,141,573

See Notes to Consolidated Financial Statements.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Notes to Consolidated Financial Statements
December 31, 2014 and 2013**

Note 1 - Organization and principles of consolidation

Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) is incorporated under the laws of the State of New York, is exempt under Section 501 (c)(3) of the Internal Revenue Code (the "Code") and is classified by the Internal Revenue Service as other than a private foundation. During 2005, Hedge Funds Care Canada and Hedge Funds Care (Cayman) were incorporated as tax exempt organizations under their respective taxing authorities and in 2006, Hedge Funds Care U.K. was incorporated as a private limited company and registered as a charity with the Charity Commission. During 2013 Hedge Funds Care Ireland was incorporated as a private limited company. The principal mission of Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) is to support efforts to prevent and treat child abuse. Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) is a charity, raising funds and awareness within the hedge fund industry. Through its regional and international fundraising events, Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) generally grants the funds raised at each event within the local region to organizations selected and evaluated on the basis of their ability to address child abuse.

Hedge Funds Care Canada, Hedge Funds Care (Cayman), Hedge Funds Care U.K. and Hedge Funds Care Ireland each maintain an affiliate agreement with Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat child Abuse) dated October 26, 2010, October 21, 2010, October 26, 2010 and January 16, 2014, respectively. The agreements cover a number of matters which include governance, volunteers and compliance, trademark license, financial matters and grant making policies and procedures.

The accompanying consolidated financial statements include Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) and its affiliated organizations, Hedge Funds Care Canada, Hedge Funds Care (Cayman), Hedge Funds Care U.K., and Hedge Funds Care Ireland (collectively "HFC"). The organizations are related through board membership, economic dependence on contributors and the sharing of operational resources.

Note 2 - Summary of significant accounting policies

Accounting method

The accompanying consolidated financial statements are prepared on the accrual basis of accounting. All material interaffiliated balances and transactions have been eliminated in consolidation.

Foreign assets and liabilities are translated to their U.S. dollar equivalents based on the rates of exchange prevailing at the end of each respective year. Revenue and expense transactions are consummated in each affiliates respective currency. During the year, transactions are translated using a daily exchange rate and are accounted for in U.S. dollar equivalents. Aggregate exchange gains and losses are not material and are included as part of management and general expenses on the consolidated statements of activities.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Notes to Consolidated Financial Statements
December 31, 2014 and 2013**

Use of estimates

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

Cash and cash equivalents

HFC considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash and cash equivalents include all cash balances and savings accounts.

Concentrations of credit risk

Financial instruments that potentially subject HFC to concentrations of credit risk consist principally of cash and cash equivalents and accounts receivable.

Management reduces exposure to cash credit risk by diversifying deposits and placing such deposits with high-credit quality financial institutions. At times, such amounts may exceed insured limits. At December 31, 2014, HFC's uninsured cash balances totaled approximately \$2,627,000.

Accounts receivable include revenue and support earned during fundraising events. HFC performs ongoing evaluations of allowances for estimated uncollectible accounts based on past experience and on analysis of current accounts receivable collectibility. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. HFC deems an allowance for doubtful accounts is not needed.

Equipment

Equipment is stated at cost less accumulated depreciation. Depreciation is provided over the estimated useful lives of five years using the straight-line method.

Contributions

Unconditional promises to give are recorded as accounts receivable when pledged. Donations from members of the global Board of Directors are included in contributions on the consolidated statements of activities. These donated amounts for the years ended December 31, 2014 and 2013 were \$389,191 and \$344,008, respectively.

Net assets

HFC classifies resources for accounting and reporting purposes in two categories: unrestricted and temporarily restricted. All contributions are considered available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the reporting period in which the revenue is recognized.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Notes to Consolidated Financial Statements
December 31, 2014 and 2013**

During 2012, the Board of Directors designated \$501,144 of unrestricted net assets for the purposes of specified emergency events. During 2014 and 2013, additional amounts of \$35,885 and \$35,304, respectively were designated for the same purpose.

Temporarily restricted net assets are contributions with temporary donor imposed time and/or program restrictions. These temporary restrictions require that resources be used for specific purposes or in a later period. Temporarily restricted net assets become unrestricted when time restrictions expire or the funds are used for their restricted purposes. When this occurs, the amount is reported in the consolidated statements of activities as net assets released from restrictions.

Donated services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by HFC. Volunteers also provided fundraising services throughout the year that are not recognized as contributions in the consolidated financial statements since the recognition criteria were not met.

Functional expense allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Allocation methodologies

Compensation and related benefits, management and general expenses and depreciation expenses are allocated to each branch and affiliate as an overhead expense allocation based on the ratio of their gross revenue to total consolidated revenue. This same ratio of revenue is also used to allocate interest income, fundraising revenue and board donations to the branches and affiliates. Revenue from global sponsorships is allocated to each branch and affiliate based on the number of seats that are purchased for each event by the donor.

Income taxes

HFC is an approved exempted 501(c)(3) organization in accordance with the Code and is exempt from income taxes. The Code provides for taxability of all income which is unrelated to the entities exempt mission.

HFC's Federal and state income tax returns prior to fiscal year 2011 are closed. Management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Notes to Consolidated Financial Statements
December 31, 2014 and 2013**

HFC would recognize interest and penalties associated with tax matters as part of management and general expenses in the consolidated statements of activities and include accrued interest and penalties in accrued expenses in the consolidated statements of financial position. HFC did not recognize any interest or penalties associated with tax matters for the years ended December 31, 2014 and 2013.

Reclassifications

Certain numbers in the 2013 financial statements have been changed to conform to the 2014 presentation.

Subsequent events

HFC has evaluated subsequent events through November 10, 2015 which is the date the financial statements were available to be issued.

Note 3 - Grants payable

Grants authorized but unpaid at year end are reported as liabilities. All grants are to be paid with one-half of the total grant award distributed upon approval and the balance upon the academic consultant's initial review and approval. All grants are paid within one year. At December 31, 2014 and 2013, grants payable were \$1,459,862 and \$1,189,292, respectively.

Note 4 - Restrictions on net assets

Temporarily restricted net assets consist of the contributions and support portion of the special events received in the current period but related to the subsequent period. At December 31, 2014 and 2013, temporarily restricted net assets are restricted for the following:

	<u>2014</u>	<u>2013</u>
Time restriction	<u>\$289,125</u>	<u>\$247,100</u>

Note 5 - Donated services

During the years ended December 31, 2014 and 2013, Schulte, Roth & Zabel LLP acted as pro bono counsel to HFC and provided HFC with donated legal services with a value of \$46,300 and \$71,484, respectively. Winston & Strawn LLP also acted as pro bono counsel to HFC and provided donated legal services with a value of \$12,898 and \$18,937, respectively. The legal costs are considered to be equivalent to the fair value of the contributed services.

HFC received donated public relations services from Hedge Fund PR, LLC, an unrelated entity. The value of this service was \$18,000 for both years ended December 31, 2014 and 2013.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Notes to Consolidated Financial Statements
December 31, 2014 and 2013**

Hedge Funds Care U.K. received pro bono accounting services from Throgmorton. The value of these services was \$37,228 and \$34,539 for the years ended December 31, 2014 and 2013, respectively.

The estimated fair value of the donated services is reported as support when contributed and expensed in the period when utilized.

Note 6 - Benefit plans

HFC maintains a defined contribution pension plan covering all full-time employees with one year of service, as defined. Contributions were calculated on eligible compensation, as defined, at 10% for 2014 and 2013. Contributions totaled \$56,091 and \$64,837 in 2014 and 2013, respectively.

HFC also maintains a tax sheltered annuity plan that provides the opportunity for all full-time employees to accumulate personal funds for their retirement. The employee contributions are on a before-tax basis. HFC does not make any contributions to this plan.

Note 7 - Commitments

HFC entered into a seven-year and three month lease agreement for its current office space which was effective May 15, 2012 and expires on August 15, 2019. Minimum annual rental commitments as of December 31, 2014 under the lease agreement are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2015	\$111,966
2016	117,207
2017	120,430
2018	123,742
2019	<u>78,982</u>
Total	<u>\$552,327</u>

Total rent expense for the years ended December 31, 2014 and 2013 was \$110,209 and \$110,190, respectively.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Notes to Consolidated Financial Statements
December 31, 2014 and 2013**

Note 8 - Transfer of net assets

On May 30, 2012, the Board of Directors approved the implementation of an allocation of \$600,000 to be designated as unrestricted net assets for the purposes of specified emergency events. An initial \$500,000 of this amount was funded from the existing unrestricted net assets of the New York branch. The remaining \$100,000 will be funded from a levy of 1% of gross revenue each year subsequent to 2012 from all branches and affiliates excluding New York. The allocation exists for two purposes. The first purpose would be in the event Hedge Funds Care, Inc. has to terminate its operations owing to a catastrophic event. The second would be to cover from time to time the costs of the common office in the event of an extreme reduction of revenue in a given year. The levy received from the branches and affiliates for the years ended December 31, 2014 and December 31, 2013 was \$35,885 and \$35,304, respectively.

Independent Auditor's Report on Supplementary Information

To the Board of Directors
Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)

We have audited the consolidated financial statements of Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) and Affiliates as of and for the years ended December 31, 2014 and 2013, and our report thereon dated November 10, 2015, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 2 and 3. Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplementary consolidating information contained in the consolidating statements of financial position by branches and affiliates and activities by branches and affiliates is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position or results of operations of individual branches and affiliates, and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

CohnReznick LLP

New York, New York
November 10, 2015

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Consolidating Statement of Financial Position by Branches and Affiliates
December 31, 2014**

<u>Assets</u>	Branches						Hedge Funds Care, Inc. Total	Affiliates				Consolidated Total	
	Atlanta	Boston	Denver	Midwest	New York	West Coast		Corporate	Hedge Funds Care Canada	Hedge Funds Care (Cayman)	Hedge Funds Care U.K.		Hedge Funds Care Ireland
Cash and cash equivalents	\$ 73,699	\$ 169,816	\$ 84,932	\$331,399	\$ 727,888	\$129,031	\$ 602,216	\$2,118,981	\$166,924	\$564,745	\$ 316,511	\$ 50,137	\$ 3,217,298
Accounts receivable	57,441	9,600	2,500	16,072	15,200	1,000	154,595	256,408	8,888	118,151	187,452	6,055	576,954
Interaffiliated receivables (payables)							182,665	182,665	(34,911)	(141,171)		(6,583)	
Prepaid expenses and deposits				22,125	155,055	13,119	64,624	254,923					254,923
Equipment at cost, net of accumulated depreciation of \$152,283							66,774	66,774					66,774
Totals	\$ 131,140	\$ 179,416	\$ 87,432	\$369,596	\$ 898,143	\$143,150	\$1,070,874	\$2,879,751	\$140,901	\$541,725	\$ 503,963	\$ 49,609	\$ 4,115,949
 <u>Liabilities and Net Assets</u>													
Liabilities:													
Grants payable	\$ 95,000	\$ 145,000	\$ 70,000	\$273,000	\$ 10,000			\$ 593,000	\$131,802	\$378,371	\$ 321,049	35,640	\$ 1,459,862
Accounts payable and accrued expenses		10,500	6,500	8,010	17,500	\$7,215	\$ 132,647	182,372	5,779	141,388	186,866	1,378	517,783
Interaffiliated payables (receivables)							209,363	209,363			(209,363)		
Total liabilities	95,000	155,500	76,500	281,010	27,500	7,215	342,010	984,735	137,581	519,759	298,552	37,018	1,977,645
Net assets:													
Unrestricted:													
Undesignated	36,140	23,916	10,932	88,586	794,143	88,310	(8,469)	1,033,558	3,320	21,966	205,411	12,591	1,276,846
Board designated							572,333	572,333					572,333
Total unrestricted	36,140	23,916	10,932	88,586	794,143	88,310	563,864	1,605,891	3,320	21,966	205,411	12,591	1,849,179
Temporarily restricted					76,500	47,625	165,000	289,125					289,125
Total net assets	36,140	23,916	10,932	88,586	870,643	135,935	728,864	1,895,016	3,320	21,966	205,411	12,591	2,138,304
Totals	\$ 131,140	\$ 179,416	\$ 87,432	\$369,596	\$ 898,143	\$143,150	\$1,070,874	\$2,879,751	\$140,901	\$541,725	\$ 503,963	\$ 49,609	\$ 4,115,949

Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates

Consolidating Statement of Financial Position by Branches and Affiliates
December 31, 2013

Assets	Branches						Hedge Funds Care, Inc. Total	Affiliates			Consolidated Total	
	Atlanta	Boston	Denver	Midwest	New York	West Coast		Corporate	Hedge Funds Care Canada	Hedge Funds Care (Cayman)		Hedge Funds Care U.K.
Cash and cash equivalents	\$ 97,127	\$ 140,421	\$ 65,645	\$309,321	\$ 979,584	\$ 90,821	\$ 578,274	\$2,261,193	\$ 174,028	\$ 437,996	\$ 268,356	\$ 3,141,573
Accounts receivable	10,500	2,482	27,000	184	12,000	18,000	135,863	206,029	24,073	79,869	161,490	471,461
Interaffiliated receivables (payables)							(68,144)	(68,144)			68,144	
Prepaid expenses and deposits				5,000	143,279	15,763		65,676				229,718
Equipment at cost, net of accumulated depreciation of \$125,270							86,362	86,362				86,362
Totals	\$ 107,627	\$ 142,903	\$ 92,645	\$314,505	\$ 1,134,863	\$124,584	\$ 798,031	\$2,715,158	\$ 198,101	\$ 517,865	\$ 497,990	\$ 3,929,114
Liabilities and Net Assets												
Liabilities:												
Grants payable	\$ 85,000	\$ 120,000	\$ 70,000	\$251,113	\$ 15,000	\$ 20,000		\$ 561,113	\$ 148,521	\$ 279,684	\$ 199,974	\$ 1,189,292
Accounts payable and accrued expenses		7,500	4,000	7,000	19,500	11,000	\$ 126,045	175,045	4,703	175,382	110,130	465,260
Interaffiliated payables (receivables)							(40,073)	(40,073)	30,548	9,525		
Total liabilities	85,000	127,500	74,000	258,113	34,500	31,000	85,972	696,085	183,772	464,591	310,104	1,654,552
Net assets:												
Unrestricted:												
Undesignated	22,627	15,403	18,645	53,092	1,063,188	61,934	636	1,235,525	14,329	53,274	187,886	1,491,014
Board designated							536,448	536,448				536,448
Total unrestricted	22,627	15,403	18,645	53,092	1,063,188	61,934	537,084	1,771,973	14,329	53,274	187,886	2,027,462
Temporarily restricted				3,300	37,175	31,650	174,975	247,100				247,100
Total net assets	22,627	15,403	18,645	56,392	1,100,363	93,584	712,059	2,019,073	14,329	53,274	187,886	2,274,562
Totals	\$ 107,627	\$ 142,903	\$ 92,645	\$314,505	\$ 1,134,863	\$124,584	\$ 798,031	\$2,715,158	\$ 198,101	\$ 517,865	\$ 497,990	\$ 3,929,114

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**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Consolidating Statement of Activities by Branches and Affiliates
Year Ended December 31, 2014**

	Branches						Hedge Funds Care, Inc. Total	Affiliates					Consolidated Total
	Atlanta	Boston	Denver	Midwest	New York	West Coast		Corporate	Hedge Funds Care Canada	Hedge Funds Care (Cayman)	Hedge Funds Care U.K.	Hedge Funds Care Ireland	
Changes in unrestricted net assets:													
Revenue, support and gains:													
Special events:													
Revenue and support from fundraising events	\$ 165,722	\$ 249,566	\$ 86,435	\$ 779,802	\$ 2,015,535	\$ 803,662	\$ 64,507	\$ 4,165,229	\$ 164,652	\$ 633,933	\$ 771,818	\$ 126,989	\$ 5,862,621
Less - event expenses	(43,649)	(81,934)	(18,658)	(128,043)	(511,106)	(169,457)	(23,200)	(976,047)	(31,176)	(239,850)	(340,426)	(28,363)	(1,615,862)
Net assets released from restrictions - satisfaction of time restrictions	900	11,150	9,000	4,331	101,251	34,800	80,668	242,100					242,100
Total net revenue and support	122,973	178,782	76,777	656,090	1,605,680	669,005	121,975	3,431,282	133,476	394,083	431,392	98,626	4,488,859
Contributions							568,702	568,702					568,702
Interest income	52	84	31	251	1,418	264	921	3,021	50	198	1,329	40	4,638
Donated services							77,198	77,198			37,228		114,426
Total unrestricted revenue, support and gains	123,025	178,866	76,808	656,341	1,607,098	669,269	768,796	4,080,203	133,526	394,281	469,949	98,666	5,176,625
Expenses:													
Program services	95,000	148,000	76,500	554,903	1,707,741	573,598	98,906	3,254,648	116,349	380,843	299,053	72,658	4,123,551
Supporting services:													
Compensation and related benefits							536,980	536,980					536,980
Management and general	940	501	10	205	325	205	342,207	344,393	15,064	(576)	90,992	4,545	454,418
Overhead allocation	13,136	21,149	7,753	63,625	151,077	66,868	(451,183)	(127,575)	12,700	43,864	62,463	8,548	
Depreciation	436	703	258	2,114	17,000	2,222		22,733	422	1,458	2,076	324	27,013
Fundraising							215,106	215,106					215,106
Total expenses	109,512	170,353	84,521	620,847	1,876,143	642,893	742,016	4,246,285	144,535	425,589	454,584	86,075	5,357,068
Increase (decrease) in unrestricted net assets	13,513	8,513	(7,713)	35,494	(269,045)	26,376	26,780	(166,082)	(11,009)	(31,308)	15,365	12,591	(180,443)
Beginning unrestricted net assets	22,627	15,403	18,645	53,092	1,063,188	61,934	537,084	1,771,973	14,329	53,274	190,046		2,029,622
Ending unrestricted net assets	36,140	23,916	10,932	88,586	794,143	88,310	563,864	1,605,891	3,320	21,966	205,411	12,591	1,849,179
Changes in temporarily restricted net assets:													
Contributions					76,500	47,625	162,160	286,285					286,285
Net assets released from restrictions - satisfaction of time restrictions				(3,300)	(37,175)	(31,650)	(172,135)	(244,260)			2,160		(242,100)
Increase (decrease) in temporarily restricted net assets				(3,300)	39,325	15,975	(9,975)	42,025			2,160		44,185
Beginning temporarily restricted net assets				3,300	37,175	31,650	174,975	247,100			(2,160)		244,940
Ending temporarily restricted net assets					76,500	47,625	165,000	289,125					289,125
Total net assets, end of year	\$ 36,140	\$ 23,916	\$ 10,932	\$ 88,586	\$ 870,643	\$ 135,935	\$ 728,864	\$ 1,895,016	\$ 3,320	\$ 21,966	\$ 205,411	\$ 12,591	\$ 2,138,304

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
and Affiliates**

**Consolidating Statement of Activities by Branches and Affiliates
Year Ended December 31, 2013**

	Branches						Hedge Funds Care, Inc. Total	Affiliates			Consolidated Total	
	Atlanta	Boston	Denver	Midwest	New York	West Coast		Hedge Funds Care Canada	Hedge Funds Care Cayman	Hedge Funds Care U.K.		
Changes in unrestricted net assets:												
Revenue, support and gains:												
Special events:												
Revenue and support from fundraising events	\$139,082	\$200,450	\$99,263	\$749,366	\$2,370,271	\$814,048	\$ 69,733	\$ 4,442,213	\$ 196,642	\$ 607,769	\$ 705,782	\$ 5,952,406
Less: event expenses	(36,665)	(75,433)	(23,086)	(139,575)	(485,140)	(151,646)	(16,518)	(928,063)	(43,098)	(250,333)	(227,104)	(1,448,598)
Net assets released from restrictions - satisfaction of time restrictions	40	1,880		2,318	114,840	69,780	48,515	237,373			2,160	239,533
Total net revenue and support	102,457	126,897	76,177	612,109	1,999,971	732,182	101,730	3,751,523	153,544	357,436	480,838	4,743,341
Contributions							570,549	570,549				570,549
Interest income	59	86	42	321	1,740	377	1,232	3,857	84	228	783	4,952
Donated services							108,421	108,421			34,539	142,960
Total unrestricted revenue, support and gains	102,516	126,983	76,219	612,430	2,001,711	732,559	781,932	4,434,350	153,628	357,664	516,160	5,461,802
Expenses:												
Program services	82,000	114,006	72,809	515,950	1,844,090	658,679	81,013	3,368,547	144,480	299,845	205,351	4,018,223
Supporting services:												
Compensation and related benefits							553,737	553,737				553,737
Management and general	872	700	21	50	9,224	3,001	365,079	378,947	13,122	1,948	90,991	485,008
Overhead allocation	12,418	18,061	8,859	67,120	157,212	78,729	(467,636)	(125,237)	17,553	44,682	63,002	
Depreciation	785	1,142	559	4,253	6,167	4,909		17,815	1,110	3,143	3,984	26,052
Fundraising							213,799	213,799				213,799
Total expenses	96,075	133,909	82,248	587,373	2,016,693	745,318	745,992	4,407,608	176,265	349,618	363,328	5,296,819
Increase (decrease) in unrestricted net assets	6,441	(6,926)	(6,029)	25,057	(14,982)	(12,759)	35,940	26,742	(22,637)	8,046	152,832	164,983
Beginning unrestricted net assets	16,186	22,329	24,674	28,035	1,078,170	74,693	501,144	1,745,231	36,966	45,228	37,214	1,864,639
Ending unrestricted net assets	22,627	15,403	18,645	53,092	1,063,188	61,934	537,084	1,771,973	14,329	53,274	190,046	2,029,622
Changes in temporarily restricted net assets:												
Contributions				3,300	23,300	31,650	173,500	231,750				231,750
Net assets released from restrictions - satisfaction of time restrictions					(62,875)	(58,710)	(115,788)	(237,373)			(2,160)	(239,533)
Increase (decrease) in temporarily restricted net assets				3,300	(39,575)	(27,060)	57,712	(5,623)			(2,160)	(7,783)
Beginning temporarily restricted net assets					76,750	58,710	117,263	252,723				252,723
Ending temporarily restricted net assets				3,300	37,175	31,650	174,975	247,100			(2,160)	244,940
Total net assets, end of year	\$ 22,627	\$ 15,403	\$ 18,645	\$ 56,392	\$ 1,100,363	\$ 93,584	\$ 712,059	\$ 2,019,073	\$ 14,329	\$ 53,274	\$ 187,886	\$ 2,274,562