

**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, 2016

COHN  REZNICK
ACCOUNTING • TAX • ADVISORY

**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 statement of financial position as of December 31, 2016, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated 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 audit. We conducted our audit 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 audit 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, 2016, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 9 to the consolidated financial statements, Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse) and Affiliates changed their policy regarding grants to other not-for-profit organizations. Our opinion is not modified with respect to this matter.

CohnReznick LLP

New York, New York
November 13, 2017

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

**Consolidated Statement of Financial Position
December 31, 2016**

Assets

Cash and cash equivalents	\$ 4,216,500
Accounts receivable, net	520,308
Prepaid expenses and deposits	229,174
Equipment, at cost, net of accumulated depreciation of \$195,388	<u>23,669</u>
Total	<u><u>\$ 4,989,651</u></u>

Liabilities and Net Assets

Grants payable	\$ 1,328,799
Accounts payable and accrued expenses	483,588
Deferred revenue	<u>73,200</u>
Total liabilities	<u>1,885,587</u>
Commitments	
Net assets	
Unrestricted	
Undesignated	2,497,687
Board designated	<u>601,813</u>
Total unrestricted	3,099,500
Temporarily restricted	<u>4,564</u>
Total net assets	<u>3,104,064</u>
Total	<u><u>\$ 4,989,651</u></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 Statement of Activities
Year Ended December 31, 2016**

Changes in unrestricted net assets	
Revenue, support and gains	
Special events	
Revenue and support from fundraising events	\$ 5,664,213
Less event expenses	(1,780,520)
Net assets released from restrictions - satisfaction of time restrictions	188,619
Total net revenue and support	4,072,312
Contributions	601,482
Interest income	2,127
Donated services	129,422
Total unrestricted revenue, support and gains	4,805,343
Expenses	
Program services	2,399,739
Management and general	885,599
Fundraising	416,498
Total expenses	3,701,836
Increase in unrestricted net assets	1,103,507
Beginning unrestricted net assets	1,995,993
Ending unrestricted net assets	3,099,500
Changes in temporarily restricted net assets	
Contributions	4,000
Net assets released from restrictions - satisfaction of time restrictions	(188,619)
Decrease in temporarily restricted net assets	(184,619)
Beginning temporarily restricted net assets	189,183
Ending temporarily restricted net assets	4,564
Total change in net assets	918,888
Total net assets, beginning	2,185,176
Total net assets, end	\$ 3,104,064

See Notes to Consolidated Financial Statements.

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

**Consolidated Statement of Cash Flows
Year Ended December 31, 2016**

Cash flows from operating activities	
Change in net assets	\$ 918,888
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	18,013
Bad debt	67,629
Changes in operating assets and liabilities	
Accounts receivable	(5,442)
Prepaid expenses and deposits	(65,900)
Accounts payable and accrued expenses	139,230
Grants payable	(30,839)
Deferred revenue	73,200
	<hr/>
Net cash provided by operating activities	1,114,779
	<hr/>
Net increase in cash and cash equivalents	1,114,779
Cash and cash equivalents, beginning	3,101,721
	<hr/>
Cash and cash equivalents, end	\$ 4,216,500
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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, 2016**

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. During 2015, Hedge Funds Care Asia was incorporated as a tax exempt organization under its taxing authority. 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., Hedge Funds Care Ireland and Hedge Funds Care Asia 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, January 16, 2014 and January 4, 2015, 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., Hedge Funds Care Ireland and Hedge Funds Care Asia (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 affiliate's 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 statement of activities.

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.

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

**Notes to Consolidated Financial Statements
December 31, 2016**

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, 2016, HFC's uninsured cash balances totaled approximately \$3,193,243.

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 collectability. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. HFC determined the allowance on receivables to be \$67,629.

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 statement of activities. These donated amounts for the year ended December 31, 2016 were \$415,508.

Deferred revenue

HFC recognizes revenue for special events when the events occur. Amounts received in advance of the special events are reported as a liability and deferred until the event occurs and the revenue is earned. At December 31, 2016, deferred revenue amounted to \$73,200.

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.

During 2012, the Board of Directors approved the implementation of an allocation of unrestricted net assets to be designated for the purpose of specified emergency events.

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 statement of activities as net assets released from restrictions.

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

**Notes to Consolidated Financial Statements
December 31, 2016**

Donated services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, and 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 statement 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 2013 are closed. Management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

HFC would recognize interest and penalties associated with tax matters as part of management and general expenses in the consolidated statement of activities and include accrued interest and penalties in accrued expenses in the consolidated statement of financial position. HFC did not recognize any interest or penalties associated with tax matters for the year ended December 31, 2016.

Subsequent events

HFC has evaluated subsequent events through November 13, 2017, which is the date the consolidated financial statements were available to be issued.

Recent accounting pronouncements

In August 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-15, *Presentation of Financial Statements - Going Concern (Subtopic 205-40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern*. ASU 2014-15 defines management's responsibility to evaluate whether there is substantial doubt about an entity's ability to continue as a going concern and to provide related footnote disclosures. ASU 2014-15 further defines the term substantial doubt and requires an assessment for a period of one year after the date the financial statements are issued (or available to be issued). ASU 2014-15 is effective for fiscal years ending after December 15, 2016. The adoption of ASU 2014-15 did not impact HFC's consolidated financial statements.

**Hedge Funds Care, Inc. (d/b/a Help for Children - Prevent and Treat Child Abuse)
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**Notes to Consolidated Financial Statements
December 31, 2016**

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. ASU 2014-09 requires recognition of revenue to depict the transfer of goods or services to customers at an amount that reflects the consideration for what an organization expects it will receive in association with this exchange. ASU 2014-09 is effective for HFC for fiscal years beginning after December 31, 2018, with early adoption permitted. Management has concluded that the adoption of ASU 2014-09 will not impact HFC's consolidated financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 changes the way organizations will account for their leases by recognizing lease assets and lease liabilities on the consolidated statement of financial position and disclosing key information about leasing arrangements. ASU 2016-02 is effective for HFC for fiscal years beginning after December 15, 2019, with early adoption permitted. Management is currently evaluating the impact of ASU 2016-02 on HFC's consolidated financial statements.

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. The purpose of ASU 2016-14 is to improve and simplify the current net asset classification requirements and require certain disclosures with respect to liquidity, financial performance, and cash flows. ASU 2016-14 is effective for fiscal years beginning after December 15, 2017, with early adoption permitted. ASU 2016-14 is to be applied retroactively with transition provisions. Management is currently evaluating the impact of ASU 2016-14 on HFC's consolidated financial statements.

In November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash*. ASU 2016-18 requires that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period amounts shown on the consolidated statement of cash flows. ASU 2016-18 is effective for HFC for fiscal years beginning after December 15, 2018, with early adoption permitted. ASU 2016-18 is to be applied retroactively with transition provisions. Management is currently evaluating the impact of ASU 2016-18 on HFC's consolidated financial statements.

In August 2017, the FASB issued an exposure draft ("ED") on not-for-profit contributions. To clarify treatment of revenue recognition for not-for-profit entities, the ED provides guidance as to when a transaction would be accounted for as a contribution or as an exchange transaction. The effective date of the amendments in this proposed update would be the same as the effective date of the amendments in ASU 2014-09. Comments are expected from responders by November 1, 2017 and a final standard is expected soon after. Management is currently evaluating the impact of the ED on HFC's consolidated financial statements.

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, 2016, grants payable were \$1,328,799.

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

**Notes to Consolidated Financial Statements
December 31, 2016**

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, 2016, temporarily restricted net assets are restricted for the following:

Time restriction	\$ <u>4,564</u>
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Note 5 - Donated services

During the year ended December 31, 2016, various law firms acted as pro bono counsel to HFC and provided HFC with donated legal services valued at \$111,422. The legal costs are considered to be equivalent to the fair value of the contributed services.

HFC received donated public relations services. The value of these services amounted to \$18,000 for the year ended December 31, 2016.

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 2016. Contributions totaled \$55,687.

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, 2016 under the lease agreement are as follows:

2017	\$ 120,566
2018	123,882
2019	<u>79,126</u>
 Total	 \$ <u>323,574</u>

Total rent expense for the year ended December 31, 2016 was \$115,418.

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

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

**Notes to Consolidated Financial Statements
December 31, 2016**

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. Funding was completed as of December 31, 2015.

On April 20, 2016, the Board of Directors approved an additional \$100,000 to be added to board designated net assets to be used for one-time projects to make finance and technology improvements, such as a finance consultant, database improvements, and the website. These funds were fully utilized as of December 31, 2016.

Note 9 - Change in accounting policy

During the year ended December 31, 2016, HFC changed its policy with respect to the recording of grant commitments related to the formal authorization and grant approval process. Consequently, grant expense and grants payable were reduced by approximately \$982,000.

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 year ended December 31, 2016, and our report thereon dated November 13, 2017, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 2 and 3. Our audit was 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 audit 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 13, 2017

Supplementary Information

**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, 2016**

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.	Hedge Funds Care Ireland		Hedge Funds Care Asia
Cash and cash equivalents	\$ 194,946	\$ 146,508	\$ 58,021	\$ 264,383	\$ 1,401,623	\$ 420,218	\$ 271,535	\$ 2,757,234	\$ 163,906	\$ 886,296	\$ 195,732	\$ 118,513	\$ 94,819	\$ 4,216,500
Accounts receivable, net	17,500	4,970		2,000	17,095	1,290	12,603	55,458	3,991	268,033	187,360	5,466		520,308
Interaffiliated receivables (payables)							360,185	360,185	(62,375)	(498,180)	207,671	(26,479)	19,178	-
Prepaid expenses and deposits		7,587			101,586	35,261	77,836	222,270			6,904			229,174
Equipment at cost, net of accumulated depreciation of \$195,388							23,669	23,669						23,669
Total	\$ 212,446	\$ 159,065	\$ 58,021	\$ 266,383	\$ 1,520,304	\$ 456,769	\$ 745,828	\$ 3,418,816	\$ 105,522	\$ 656,149	\$ 597,667	\$ 97,500	\$ 113,997	\$ 4,989,651
Liabilities and Net Assets														
Liabilities														
Grants payable	\$ 52,500	\$ 40,000		\$ 205,000	\$ 513,500	\$ 265,000		\$ 1,076,000		\$ 610	\$ 190,357	\$ 61,832		\$ 1,328,799
Accounts payable and accrued expenses	10,000	8,500	\$ 6,000	6,500	10,000	8,500	\$ 142,613	192,113	\$ 7,881	235,624	35,293	6,000	\$ 6,677	483,588
Deferred revenue					4,000	69,200		73,200						73,200
Interaffiliated payables (receivables)								-						-
Total liabilities	62,500	48,500	6,000	211,500	527,500	342,700	142,613	1,341,313	7,881	236,234	225,650	67,832	6,677	1,885,587
Net assets														
Unrestricted														
Undesignated	149,946	110,565	52,021	50,883	992,804	114,069	1,402	1,471,690	97,077	419,915	372,017	29,668	107,320	2,497,687
Board designated							601,813	601,813						601,813
Total unrestricted	149,946	110,565	52,021	50,883	992,804	114,069	603,215	2,073,503	97,077	419,915	372,017	29,668	107,320	3,099,500
Temporarily restricted														
				4,000				4,000	564					4,564
Total net assets	149,946	110,565	52,021	54,883	992,804	114,069	603,215	2,077,503	97,641	419,915	372,017	29,668	107,320	3,104,064
Total	\$ 212,446	\$ 159,065	\$ 58,021	\$ 266,383	\$ 1,520,304	\$ 456,769	\$ 745,828	\$ 3,418,816	\$ 105,522	\$ 656,149	\$ 597,667	\$ 97,500	\$ 113,997	\$ 4,989,651

See Independent Auditor's Report on Supplementary Information.

**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, 2016**

	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		Hedge Funds Care Asia
Changes in unrestricted net assets														
Revenue, support and gains														
Special events														
Revenue and support from fundraising events	\$ 197,838	\$ 175,574	\$ 78,225	\$ 582,536	\$ 1,866,560	\$ 714,534	\$ 75,953	\$ 3,691,220	\$ 133,849	\$ 831,088	\$ 673,056	\$ 176,029	\$ 158,971	\$ 5,664,213
Less event expenses	(53,157)	(64,078)	(22,498)	(107,878)	(466,695)	(194,245)	(13,167)	(921,718)	(19,359)	(367,822)	(340,476)	(62,734)	(68,411)	(1,780,520)
Net assets released from restrictions - satisfaction of time restrictions					27,500	103,119	58,000	188,619						188,619
Total net revenue and support	144,681	111,496	55,727	474,658	1,427,365	623,408	120,786	2,958,121	114,490	463,266	332,580	113,295	90,560	4,072,312
Contributions							601,482	601,482						601,482
Interest income	10	10	4	32	556	46	1,198	1,856	7	93	152	10	9	2,127
Donated services							129,422	129,422						129,422
Total unrestricted revenue, support and gains	144,691	111,506	55,731	474,690	1,427,921	623,454	852,888	3,690,881	114,497	463,359	332,732	113,305	90,569	4,805,343
Expenses														
Program services	6,000	6,000	6,805	423,000	1,047,000	547,000	251,548	2,287,353	6,000	14,990	9,614	76,782	5,000	2,399,739
Supporting services							343,225	343,225						343,225
Compensation and related benefits							447,225	471,217	295	662	51,875	170	142	524,361
Management and general	700	4,175	640	1,392	16,825	260	1,198	1,856	12,891	60,145	60,103	16,954	15,311	-
Overhead allocation	18,030	16,909	7,534	56,105	180,881	78,749	(523,612)	(165,404)	166	774	773	218	197	18,013
Depreciation	232	218	97	722	13,603	1,013	416,498	416,498						416,498
Fundraising							416,498	416,498						416,498
Total expenses	24,962	27,302	15,076	481,219	1,258,309	627,022	934,884	3,368,774	19,352	76,571	122,365	94,124	20,650	3,701,836
Increase (decrease) in unrestricted net assets	119,729	84,204	40,655	(6,529)	169,612	(3,568)	(81,996)	322,107	95,145	386,788	210,367	19,181	69,919	1,103,507
Beginning unrestricted net assets	30,217	26,361	11,366	57,412	823,192	117,637	685,211	1,751,396	1,932	33,127	161,650	10,487	37,401	1,995,993
Ending unrestricted net assets	149,946	110,565	52,021	50,883	992,804	114,069	603,215	2,073,503	97,077	419,915	372,017	29,668	107,320	3,099,500
Changes in temporarily restricted net assets														
Contributions				4,000				4,000						4,000
Net assets released from restrictions - satisfaction of time restrictions					(27,500)	(103,119)	(58,000)	(188,619)						(188,619)
Increase (decrease) in temporarily restricted net assets				4,000	(27,500)	(103,119)	(58,000)	(184,619)						(184,619)
Beginning temporarily restricted net assets					27,500	103,119	58,000	188,619	564					189,183
Ending temporarily restricted net assets				4,000				4,000	564					4,564
Total net assets, end	\$ 149,946	\$ 110,565	\$ 52,021	\$ 54,883	\$ 992,804	\$ 114,069	\$ 603,215	\$ 2,077,503	\$ 97,641	\$ 419,915	\$ 372,017	\$ 29,668	\$ 107,320	\$ 3,104,064

See Independent Auditor's Report on Supplementary Information.

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