

A CHILD'S HOPE INTERNATIONAL, INC.

FINANCIAL REPORT

DECEMBER 31, 2012 AND 2011

A CHILD'S HOPE INTERNATIONAL, INC.

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FLAGEL HUBER FLAGEL

Certified Public Accountants | Business Advisors

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors of
A Child's Hope International, Inc.

We have compiled the accompanying statements of assets, liabilities, and net assets - modified cash basis of A Child's Hope International, Inc. as of December 31, 2012 and 2011, and the related statements of revenues, expenses, and changes in net assets - modified cash basis, functional expenses - modified cash basis and cash flows - modified cash basis for the years then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Flagel Huber Flagel

Certified Public Accountants

Dayton, Ohio

July 16, 2013

A CHILD'S HOPE INTERNATIONAL, INC.

STATEMENTS OF ASSETS, LIABILITIES AND NET
ASSETS - MODIFIED CASH BASIS

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

	DECEMBER 31,	
	2012	2011
ASSETS		
Cash	\$ 611,614	\$ 469,854
Inventory	16,288	0
Investments	17,255	0
Other assets	2,402	2,402
Property and equipment, net	37,523	34,643
TOTAL ASSETS	<u>\$ 685,082</u>	<u>\$ 506,899</u>

LIABILITIES AND NET ASSETS

UNRESTRICTED NET ASSETS	<u>\$ 685,082</u>	<u>\$ 506,899</u>
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The accompanying notes are an integral part of these statements.

A CHILD'S HOPE INTERNATIONAL, INC.

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN
NET ASSETS - MODIFIED CASH BASIS

SEE INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

	FOR THE YEARS ENDED DECEMBER 31,	
	2012	2011
SUPPORT AND REVENUES		
Contributions	\$ 799,581	\$ 792,924
Grants	27,750	6,234
In-kind contributions	132,953	42,791
Investment loss	(462)	0
Other income	18,232	13,477
TOTAL SUPPORT AND REVENUES	<u>978,054</u>	<u>855,426</u>
EXPENSES		
Program services	729,545	663,359
Management and general	44,617	44,342
Fundraising	25,709	24,949
TOTAL EXPENSES	<u>799,871</u>	<u>732,650</u>
CHANGE IN NET ASSETS	178,183	122,776
NET ASSETS - beginning of year	<u>506,899</u>	<u>384,123</u>
NET ASSETS - end of year	<u>\$ 685,082</u>	<u>\$ 506,899</u>

The accompanying notes are an integral part of these statements.