Islamic Relief USA and Affiliate

Consolidated Financial Report
December 31, 2013

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McGladrey

Independent Auditor's Report
on the Financial Statements

To the Board of Directors
Islamic Relief USA
Alexandria, Virginia

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Islamic Relief USA and Affiliate (IRUSA) which comprise the consolidated balance sheet as of December 31, 2013, 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 the 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 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 Islamic Relief USA and Affiliate as of December 31, 2013, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited IRUSA's 2012 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 8, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2012, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

McGladrey LLP

McLean, Virginia
June 12, 2014

Islamic Relief USA and Affiliate

Consolidated Balance Sheet
December 31, 2013
(With Comparative Totals for 2012)

	2013	2012
Assets		
Cash	**$ 43,412,272**	$ 41,762,783
Investments	**644,164**	387,182
Accounts Receivable	**141,205**	52,479
Prepaid Expenses and Other Assets	**81,494**	82,642
Inventory – In-Kind	**24,566,513**	7,279,818
Property and Equipment, net	**3,977,177**	3,905,081
	$ 72,822,825	$ 53,469,985
Liabilities and Net Assets		
Liabilities		
Accounts payable	**$ 1,651,932**	$ 1,840,533
Grants payable	**14,386,244**	10,101,448
Total liabilities	**16,038,176**	11,941,981
Net Assets		
Unrestricted	**43,609,576**	22,795,309
Temporarily restricted	**13,175,073**	18,732,695
	56,784,649	41,528,004
	$ 72,822,825	$ 53,469,985

See Notes to Consolidated Financial Statements.

Islamic Relief USA and Affiliate

Consolidated Statement of Activities
Year Ended December 31, 2013
(With Comparative Totals for 2012)

	Unrestricted	Temporarily Restricted	2013 Total	2012 Total
Support and Revenue				
Contributions	$ 19,140,948	$ 28,952,859	$ 48,093,807	$ 44,928,140
In-kind contributions	18,585,257	-	18,585,257	17,637,648
Other revenue	178,175	-	178,175	-
Net assets released from restriction	34,510,481	(34,510,481)	-	-
Total support and revenue	72,414,861	(5,557,622)	66,857,239	62,565,788
Expenses				
Program services	40,385,279	-	40,385,279	39,664,390
Management and general	4,118,243	-	4,118,243	4,624,662
Fundraising	7,460,175	-	7,460,175	7,214,428
Total expenses	51,963,697	-	51,963,697	51,503,480
Change in net assets before other income	20,451,164	(5,557,622)	14,893,542	11,062,308
Other Income				
Foreign currency exchange gain	265,800	-	265,800	27,651
Unrealized gain on investments	97,303	-	97,303	30,073
Total other income	363,103	-	363,103	57,724
Change in net assets	20,814,267	(5,557,622)	15,256,645	11,120,032
Net Assets				
Beginning	22,795,309	18,732,695	41,528,004	30,407,972
Ending	$ 43,609,576	$ 13,175,073	$ 56,784,649	$ 41,528,004

See Notes to Consolidated Financial Statements.

Islamic Relief USA and Affiliate

Consolidated Statement of Cash Flows
Year Ended December 31, 2013
(With Comparative Totals for 2012)

	2013	2012
Cash Flows from Operating Activities		
Change in net assets	**$ 15,256,645**	$ 11,120,032
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on investments	**(97,303)**	(30,073)
Depreciation	**156,818**	203,822
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	**(88,726)**	471,499
Inventory – in-kind	**(17,286,695)**	(7,279,818)
Prepaid expenses and other assets	**1,148**	(39,335)
Decrease (increase) in:		
Accounts payable	**(188,601)**	890,301
Grants payable	**4,284,796**	(2,881,715)
Net cash provided by operating activities	**2,038,082**	2,454,713
Cash Flows from Investing Activities		
Purchase of property and equipment	**(228,914)**	(14,890)
Purchase of investments	**(159,679)**	(97,111)
Net cash used in investing activities	**(388,593)**	(112,001)
Net increase in cash	**1,649,489**	2,342,712
Cash		
Beginning	**41,762,783**	39,420,071
Ending	**$ 43,412,272**	$ 41,762,783

See Notes to Consolidated Financial Statements.

Note 1. Nature of Activities and Significant Accounting Policies

Nature of Activities: Islamic Relief USA and Affiliate is comprised of two entities: Islamic Relief USA and 88 Wheeler Foundation, LLC (Wheeler Foundation) collectively referred as IRUSA. Islamic Relief USA, a 501(c)(3) organization, was organized under the Nonprofit Public Benefit Corporation Law and Section 23701(f) of the California Revenue and Taxation Code. Islamic Relief USA provides relief and development assistance in underdeveloped and war-torn countries. Islamic Relief USA provides food, clothing, and medicine to the needy on a worldwide basis through governmental organizations and relief agencies. Islamic Relief USA assists in the establishment and operation of training centers, schools, hospitals, clinics, and other projects that serve refugees throughout the world. The majority of Islamic Relief USA's programs are administered through grants with Islamic Relief Worldwide (IRW), which is based in the United Kingdom.

Wheeler Foundation is a single member Limited Liability Company used to purchase and hold real estate property.

Islamic Relief USA's mission is to strive to alleviate suffering, hunger, illiteracy and diseases worldwide without regard to color, race, religion or creed and to provide aid in a compassionate and dignified manner; to provide rapid relief in the event of manmade or natural disasters; and to establish development projects in needy areas to help tackle poverty, illiteracy and diseases at a local level.

The IRUSA programs are as follows:

Emergency and Relief – The primary functions of these projects are (1) to survey and assess the needs of areas suffering from natural or man-made disasters such as earthquakes, floods and wars, and to provide immediate relief in the form of shelters, food packets and urgent medical care; and (2) to distribute needed help to the homeless and the needy in the United States and abroad. IRUSA's projects include the rebuilding of homes, schools and hospitals after the immediate relief is provided.

Ramadan Food Distribution – The Ramadan Food Distribution, which occurs throughout the month of Ramadan, focuses on the distribution of food packages to needy families containing food staples such as rice, beans, sugar and cooking oil, in quantities meant to last for approximately one month.

Udhiyah/Qurbani – The Udhiyah/Qurbani Program is another seasonal food distribution program that focuses on providing meat to families who may otherwise not have reliable access to meat throughout the year. The typical package distributed to each family consists of 5 kg of fresh meat, usually beef or lamb.

Development Projects – The objective of the development projects is to give people the confidence to participate in their own development and to secure their own future without the need for continuing external assistance. The projects include water, sanitation, health and nutrition programs, and income generation projects.

Education and Training Projects – These education projects provide adult literacy and language classes, school sponsorships, high school learning materials and equipment.

Orphan Assistance Project – The orphan assistance project provides healthcare, education, nutrition, income and shelter assistance to needy orphans worldwide.

Income Generation Projects – These projects are designed to increase sources of fixed income for poor families, restore and promote the local economy, support families, and increase opportunities for success and continuous production.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Health and Nutrition Projects – These projects are designed to provide essential healthcare and medicine to poor communities using integrated health programs aimed at caring for children traumatized and injured by armed conflict and crisis, and offer medical aid and care for mothers and children in areas that lack adequate health services.

Domestic Projects – Every Ramadan, IRUSA provides food, clothing, medical care, and social services to people living in the most poverty-stricken areas in the United States. Currently known as the “Day of Dignity,” and formerly known as “Humanitarian Day,” this project is now in its eighth year and has benefited thousands of Americans.

In addition, IRUSA supports the United Nations “Millennium Development Goals” and works on humanitarian projects that promote the following goals: (1) eradicate extreme poverty and hunger; (2) achieve universal primary education; (3) promote gender equality and empower women; (4) reduce child mortality; (5) improve maternal health; (6) combat HIV/AIDS, malaria and other diseases; (7) ensure environmental sustainability; and (8) promote global partnership for development.

A summary of IRUSA’s significant accounting policies follows:

<u>Principles of Consolidation</u>: All intercompany accounts and transaction between IRUSA and the Wheeler Foundation have been eliminated in the consolidated financial statements.

<u>Basis of Accounting</u>: IRUSA prepares its consolidated financial statements on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Consequently, revenue is recognized when earned and expense is recognized when the obligation is incurred.

<u>Basis of Presentation</u>: IRUSA follows Accounting Standards Codification (ASC) 958-10, *Not-for-Profit Entities*. Under ASC 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*, IRUSA is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. At December 31, 2013, IRUSA had no permanently restricted net assets.

<u>Financial Risk</u>: IRUSA maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. IRUSA has not experienced any losses in such accounts. IRUSA believes it is not exposed to any significant financial risk on cash.

<u>Investments</u>: Investments are stated at fair value. Investments acquired by gift or bequest are recorded at fair value at the date of donation. IRUSA maintains only equity mutual funds that are Level 1 investments.

<u>Receivables</u>: Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a quarterly basis. The majority of IRUSA’s receivables are comprised mainly of amounts billed on grants, which are billable when expenditures are incurred. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. A receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 30 days. There was no provision for doubtful accounts at December 31, 2013.

<u>Property and Equipment</u>: Property and equipment purchases over $5,000 are capitalized and stated at cost. Depreciation is provided using the straight-line method over estimated useful lives of the assets based on cost. The estimated useful lives of the assets range from three to ten years for furniture and equipment and up to 40 years for building and improvements. Expenditures for major renewals and betterments that extend the useful lives of the property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Impairment of Long-Lived Assets: IRUSA accounts for the valuation of long-lived assets in accordance with the Codification. As required by the Codification Topic, *Accounting for the Impairment or Disposal of Long-Lived Assets,* it is required that long-lived assets and certain identifiable intangible assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reportable at the lower of the carrying amount or fair value, less costs to sell.

Grants Payable: Grants are recognized as liabilities in the year IRUSA makes the unconditional commitment and communicates it to the grantee.

Contributed Services: IRUSA received services donated by its members in carrying out IRUSA's mission. No amounts have been reflected in the consolidated financial statements for those services, since they do not meet the criteria for recognition under ASC 958-605, *Not-for-Profit Entities, Revenue Recognition*.

Contributions: Unconditional contributions are recorded as revenue at fair value in the year a donation is received from or promised by the donor. Conditional contributions are recognized when the condition has been substantially met. Contributions with donor imposed restrictions are reported as temporarily restricted. When the stipulated purpose has been met or time constraint met, the contribution is reported as net assets released from restriction. IRUSA has no permanently restricted contributions.

Donated Materials: Donated materials for use in IRUSA's operations are recorded as contribution revenue and expense at their estimated fair value, based on published wholesale prices or independent supplier quotations. However for the year ended 2013, six gifts-in-kind were in transit and, therefore, were not yet received for use by beneficiaries. When donated material is in transit, IRUSA maintains the gifts-in-kind as inventory at their estimated fair value. Donated materials are used exclusively for IRUSA's humanitarian assistance programs.

Functional Allocation of Expenses: The costs of providing the 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. General and administrative expenses included those expenses that are not directly identifiable with any specific functions, but provide for overall support and directions of IRUSA.

Foreign Currency Transactions: Expenses that are incurred in foreign currencies are translated into U.S. Dollars at the rate of exchange in effect during the month of the transaction. Gains and losses from foreign currency transactions are included in change in net assets.

Use of Estimates: The preparation of the consolidated financial statements 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 consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Income Taxes: IRUSA is generally exempt from federal income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code. In addition, IRUSA qualifies for charitable contributions deductions and has been classified as an organization that is not a private foundation. Income which is not related to exempt purposes, less applicable deductions, is subject to federal and state corporate income taxes. There was no net tax liability for unrelated business income tax at December 31, 2013.

Management has evaluated IRUSA's tax positions and has concluded that IRUSA has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of the guidance for uncertainty in income taxes. IRUSA files tax returns in the U.S. federal jurisdictions. Generally, IRUSA is no longer subject to U.S. federal or state and local income tax examinations by tax authorities for years before 2010.

Comparative Financial Information: The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with IRUSA's consolidated financial statements for the year ended December 31, 2012, from which the summarized information was derived.

Subsequent Events: IRUSA evaluated subsequent events through June 12, 2014, which is the date the consolidated financial statements were available to be issued.

Note 2. Property and Equipment

Property and equipment and accumulated depreciation consist of the following at December 31, 2013:

Asset Category	Estimated Lives	Cost	Accumulated Depreciation	Net
Land	–	$ 1,303,279	$ -	$ 1,303,279
Building	40 years	2,606,557	350,839	2,255,718
Furniture and equipment	3 – 7 years	528,236	169,531	358,705
Leasehold improvements	3 – 7 years	248,844	189,369	59,475
		$ 4,686,916	$ 709,739	$ 3,977,177

Depreciation expense for the year ended December 31, 2013, was $156,818.

Note 3. Temporarily Restricted Net Assets

Changes in temporarily restricted net assets during 2013 consist of the following:

	Beginning Balance	Additions	Releases From Restrictions	Ending Balance
Orphans	$ 4,686,496	$ 8,650,460	$ 9,302,507	$ 4,034,449
Zakat and Sadaqa	3,115,389	4,723,636	4,092,911	3,746,114
Emergency and Relief	7,140,724	9,816,950	13,252,293	3,705,381
General Fund	1,771,469	1,428,924	2,543,449	656,944
Health and Nutrition	475,351	335,915	261,163	550,103
Udhiya/Qurbani and Feed the Needy	1,292,616	3,709,310	4,657,714	344,212
Education and Training	45,062	177,272	92,595	129,739
Development	205,588	110,392	307,849	8,131
	$ 18,732,695	$ 28,952,859	$ 34,510,481	$ 13,175,073

Note 4. Support and Revenue

The breakdown of the category of contributions for the year ended December 31, 2013, is as follows:

General Fund	$ 13,568,093
Zakat and Sadaqa	11,486,725
Emergency and Relief	10,055,639
Orphans	8,650,461
Udhiya/Qurbani and Feed the Needy	3,709,310
Health and Nutrition	335,915
Education and Training	177,272
Development	110,392
	$ 48,093,807

Note 5. Gifts-in-Kind

During 2013, IRUSA received gifts-in-kind totaling $18,585,257 which consisted of $17,480,665 in pharmaceutical products, $277,956 in non-pharmaceutical products and $826,636 in nutritional supplements. Gifts-in-kind revenue is recognized in circumstances in which IRUSA has sufficient discretion over the use and disposition of the items to recognize a contribution in conformity with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-605-25 (Topic "Not-For-Profit Entities", Subtopic "Revenue Recognition", Section "Recognition").

Types of Gifts-in-Kind:

Pharmaceutical products include prescription and nonprescription drugs such as: general anesthetics, local anesthetics, preoperative medications, analgesics/antipyretics/anti-inflammatory/anti-rheumatic drugs, anthelminthics, antibiotics, anti-leprosy drugs, anti-malarial drugs, anti-herpes drugs, anti-migraine drugs, anti-anemia drugs (iron), anti-coagulants, anti-anginals, anti-fungal drugs, topical antibiotic creams, anti-pruritic lotions, astringents/disinfectants/antiseptics, antacids/anti-ulcer drugs, anti-hemorrhoidal drugs, oral rehydration salts, insulins and other anti-diabetic agents, water for injections, and vitamins/minerals. These drugs are distributed internationally to treat various ailments that affect beneficiaries of all ages.

Non-pharmaceutical products consist of non-drug medical supplies and equipment (such as sutures, scalpels, bandages, gloves, and wheelchairs), newborn supplies, hygiene kits, bedding and blankets, orphans supplies such as children's clothing and books, toys, and school supplies. These non-pharmaceutical products were distributed to beneficiaries (1) to the needy within the United States during Islamic Relief USA's annual "Day of Dignity" and (2) internationally to those most in need, typically in areas affected by human and natural disaster.

Valuation Methodology:

Pharmaceutical products – In general, the value of pharmaceutical products in the amount of $17,480,665 reflects exit market pricing in the Middle East and French West African regions where the pharmaceuticals will be distributed. This exit market data reflects the wholesaler selling price for medicines shipped to IRUSA's actual beneficiaries.

This exit market pricing valuation methodology meets FASB's Accounting Standards Update (ASU) titled *Fair Value Measurement* (Topic 820) definition of Fair Value because it is the price that would be paid to sell an asset in an orderly transaction in the principal market at the measurement date under current market conditions using a directly observable valuation technique.

More specifically, Islamic Relief USA primarily uses exit market pricing data for pharmaceutical donations received from January 1, 2013 – December 31, 2013. In cases where no exit market data exists, a secondary valuation source is used. The revenue brought in by drugs valued using the secondary source amounts to less than 5% of IRUSA's total gifts-in-kind revenue.

Non-pharmaceutical products – The value of the non-pharmaceutical products in the amount of $277,956 is provided by the donor and is based on the fair market value at the time of donation.

Note 5. Gifts-in-Kind (Continued)

Inventory: IRUSA reports gifts-in-kind expense when it distributes the gifts-in-kind for program use. IRUSA's policy is to distribute gifts-in-kind as promptly as possible, undistributed gifts-in-kind are recorded as inventory. For the year ended 2013, the following gifts-in-kind remained in customs awaiting clearance to ship and, therefore, were not received for use by beneficiaries:

Gifts-in-Kind Intended Country for Distribution	Valued Amounts (USD)
Niger	$ 5,677,665
Kosovo	5,500,847
Mali	4,874,035
Chad	4,853,316
Lebanon	1,881,679
Afghanistan	1,778,971
	$ 24,566,513

Note 6. Retirement Plan

IRUSA has a defined contribution 401(k) retirement plan for its employees. All full-time employees who have over a year of service are eligible to participate. Each year, IRUSA matches each employee's plan contribution in an amount not exceeding 6% of that employee's annual salary. IRUSA contributed $148,702 for the year ended December 31, 2013.

McGladrey

Independent Auditor's Report
on the Supplementary Information

To the Board of Directors
Islamic Relief USA
Alexandria, Virginia

We have audited the consolidated financial statements of the Islamic Relief USA and Affiliate (collectively, IRUSA), as of and for the year ended December 31, 2013, and have issued our report thereon, which contained an unmodified opinion on those consolidated financial statements. See pages 1 and 2. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole.

The consolidated schedule of functional expenses is presented for purposes of additional analysis 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 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 aspects in relation to the consolidated financial statements as a whole.

McGladrey LLP

McLean, Virginia
June 12, 2014

Islamic Relief USA and Affiliate

Consolidated Schedule of Functional Expenses
Year Ended December 31, 2013

	Program Services	Management and General	Fundraising	Total
International grants	$ 33,717,340	$ -	$ -	$ 33,717,340
Employee leasing and related expenses	1,432,882	2,454,052	3,449,209	7,336,143
Handling and related costs	1,940,237	-	-	1,940,237
Domestic grants	1,453,863	-	-	1,453,863
In-kind donations sent to relief sites	1,298,562	-	-	1,298,562
Advertising and marketing	10,278	730	960,190	971,198
Travel	201,679	118,359	586,611	906,649
Venue and catering	3,037	-	784,576	787,613
Bank charges and credit card fees	-	762,980	-	762,980
Events and sponsorship	5,432	-	546,679	552,111
Printing	75,077	11,117	286,724	372,918
Equipment and location rent	2,486	187,209	107,724	297,419
Postage	12,528	39,040	186,569	238,137
Telecommunications	39,631	64,469	131,016	235,116
Depreciation	26,368	43,020	87,430	156,818
Tax and licenses	58,310	64,117	31,574	154,001
Artist performance and honorarium	-	454	148,815	149,269
Professional fees	60,786	33,181	50,288	144,255
Accounting and legal fees	-	118,664	-	118,664
Office expenses	20,423	36,836	49,039	106,298
Insurance	-	89,024	-	89,024
Computer hardware and equipment	2,582	75,498	10,342	88,422
Professional education and training	19,498	15,138	22,674	57,310
Conference and meeting	3,691	4,355	19,475	27,521
Other	589	-	1,240	1,829
	$ 40,385,279	$ 4,118,243	$ 7,460,175	$ 51,963,697