

Financial Statements for the Year Ended
December 31, 2016

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Statement of Financial Position

Assets	*(In Euros)
Current Assets	-
Cash and Cash Equivalents	-
Short term investments	-
Accounts receivable, net	-
Prepaid Expenses	
Other assets	-
Total Current Assets	
Property and equipment, net	-
Total Assets	-
Liabilities and Net Assets	-
Current Liabilities	-
Accounts payable	-
Accrued liabilities	-
Income taxes payable	-
Total Current Liabilities	-
Long-Term Liabilities	-
Total Liabilities	-
Net Assets	
Unrestricted	-
Temporarily restricted	-
Total Net Assets	-
Total Liabilities and Net Assets	-

Statement of Activities

	Unrestricted *(In Euros)	Temporarily Restricted*(In Euros)	Total *(In Euros)
Support			
Contributions	-	-	-
Grants	-	-	-
In-kind donations	-	-	-
Special events	-	-	-
Less cost of direct benefit to special event Donors	-	-	-
Net revenue from special events	-	-	-
Net assets released from restrictions	-	-	-
Total Support	-	-	-
Revenues			
Retail sales	-	-	-
Other program income	-	-	-
Interest	-	-	-
Gain on sale of property and equipment	-	-	-
Total Revenue	-	-	-
Total Support and Revenue	-	-	-
Expenses			
Program services expense	145.20	-	145.20
Volunteer programs	-	-	-
Supporting services expense			
Management and general	1538.20	-	1538.20
Fundraising and development	579.00	-	579.00
Income Taxes	-	-	-
Total Expenses	2262.40	-	2262.40

Change in Net Assets	-	-	-
Net assets, Beginning of Year	-	-	-
Net assets, End of Year	-	-	-

Statement of Functional Expenses

	Program Services *(In Euros)		Supporting Services *(In Euros)		Total *(In Euros)
	School Health Program Initiative	School Education Program Initiative	Management and General	Fundraising and Development	
Bad Debt Expense	-	-	-	-	-
Cost of Inventory Sold	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Equipment Expense	30.6	9.6	-	-	40.2
Insurance	-	-	-	-	-
Interest	-	-	-	-	-
Mission Specific Costs	-	-	-	-	-
Office & Administration	-	-	248.1	-	248.1
Other	26	-	185.20	-	211.20
Postage	-	-	-	-	-
Printing	49.60	-	11.5	-	61.1
Professional Services	-	-	84.8	-	84.8
Public Relations	-	-	-	579	579
Salary and Benefits	-	-	-	-	-
Travel/Accommodation and Training	29.40	-	1008.60	-	1038
Utilities	-	-	-	-	-
Total Expenses by function	135.6	9.6	1538.2	579	2262.40

Less expenses included with revenues on the statement of activities	-	-	-	-	-
Total expenses included in the expense section on the statement of activities	135.60	9.60	1538.20	579.00	2262.40

Statement of Cash Flows

	2016
Operating Activities	-
Change in net assets	-
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	-
Bad debt expense	-
Gain on sale of property and equipment	-
In-kind donations, capitalized	-
Changes in operating assets and liabilities:	
Accounts receivable	-
Prepaid expenses	-
Other assets	-
Inventory	-
Accounts payable	-
Accrued liabilities	-
Income tax payable	-
Net Cash from Operating Activities	-
Investing Activities	-
Purchase of short-term investments	-
Proceeds from sale of land and equipment	-
Purchase of equipment	-
Net Cash used for Financing Activities	-
Net Change in Cash and Cash Equivalents	-
Cash and Cash Equivalents at Beginning of Period	-

Cash and Cash Equivalents at End of Period	-
Supplemental Disclosure of Cash Flow Information and Non-cash Financing Activities	
Cash Payments for:	
Interest	-
Income Taxes	-

Notes to Financial Statements

Note 1- Principal Activity and Significant Accounting Policies

Organization

Humans of the World International Foundation is a non-profit organization committed to provide affordable and accessible healthcare, education, food, shelter and holistic development of individuals and communities worldwide with a special focus on marginalized populations, through the assurance of accessible service care providers and resources, and by improving institutional, economical, socio-cultural and environmental determinants.

Headquartered in the Netherlands and with initial operations in India and Nepal through our subsidiary entities, we plan to address the needs of the communities worldwide in the due course of time focussing on different projects aided by evidence based research, knowledge, expertise and resources in order to accomplish our mission and in close cooperation with international and local governments, corporates, universities, other non-profit organisations and the communities for the transparent and efficient functioning of our Foundation.

Humans of the world International Foundation serves as a global and independent platform for evidence-based research, knowledge and technical expertise sharing, resources management in order to structurally improve the quality of life for individuals, communities and nations worldwide by enhancing the communication networks among the international and local stakeholders and supplementing the information flow.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and their reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Contributions and Donor Restrictions

Contributions received are recorded as unrestricted or temporarily restricted depending on the existence and/or nature of any donor restrictions. Contributions not subject to donor restrictions are reported as unrestricted support. Temporarily restricted support represents contributions that are restricted by the donor for construction activities or for specific equipment purchases. Net assets restricted for construction are released from restricted net assets when construction costs are paid. If temporarily restricted contributions are released from restricted net assets in the same year as the contribution is received, the contribution is reported as temporarily restricted support on the statement of activities.

Contributions related to special events are recognized in the period that the event occurs.

In-Kind Support

The Organization receives donations from a variety of sources for services and materials in the furtherance of its objectives.

Program Services

HOWIF School Health Program Initiative (SHPI)

Under HOWIF's School Health Program Initiative, a general assessment of the health status of the children studying at the Primary School Kodi Bengre, Karnataka, India had been carried out for the early detection of health deficiencies and any pre-existing ailments detrimental to the holistic development both as a child and a student.

A health checkup camp and awareness talk was organized by Humans of the World International Foundation, the Netherlands in collaboration with Kasturba Hospital(Manipal, India), Dr.T.M.A.Pai Hospital(Udupi, India), Baliga Memorial Trust Hospital(Udupi, India), Manipal College of Dental Sciences(Manipal, India), Shaka Surf Club(Kodi Bengre, India), Rashtriya Life Saving Society(Mangalore,India) and other local partner's at the Kodi Bengre Primary School on the 8th February 2016.

Our first health check-up camp at Kodi Bengre Primary School aimed at screening, assessment of the children in order to provide comprehensive health services, curative, preventive, promotive and referrals. The health information will be collected and the data to be utilized for further monitoring of the health status of the children. The electronic health records are accessed by physicians for assessments and referrals to higher centers for diagnosis and treatment. Humans of the World International Foundation will track the holistic health experience of the child.

We at Humans of the World International Foundation believe that prevention is better than cure. The free screening included physical parameters, height and weight measurements for BMI and developmental milestones to monitor their growth, eye check-up, and a check for pre-existing health problems such as worm infestation, vitamin deficiency, malnutrition parameters, fever, cough and

cold, head-ache, ENT related problems etc. A dental screening had been conducted with dentist's and staff of the Department of Pedodontics, MCOADS Manipal. Investigations such as blood tests are to be done in association with local partners and further to be followed up at higher centers. Medicines have been dispensed as per the need and condition of the child on advice of the consulting physician.

An awareness talk to emphasize on the importance of cleanliness and good hygiene and dental practices for the children and their families.

A health kit has been provided contains a tooth brush, tooth paste and soap.

As part of HOWIF's commitment to healthcare we have distributed hand wash soap and demonstrated the efficient hand wash techniques to the students and staff of Kodi Bengre Primary School. An education kit has been provided earlier by HOWIF to the children and staff having pencils, erasers, sharpeners, chalks, dusters and geography maps.

HOWIF hopes that these children disperse their knowledge and awareness back to their homes and create a change.

HOWIF School Education Program Initiative (SEPI)

Humans of the World International Foundation envisions to transform school education in India by the active involvement of donors, non-government organizations and corporate sectors through the School Education Program Initiative.

Under this program, **HOWIF Nederland** selects government aided schools and prepares a '**Program of Action**' for a specific period for the overall development of the school and selects specific areas of intervention aimed at improving the educational system of the schools.

The priority actions under this program can be summarized below:

- Provision of water and toilet facilities to the school separately for boys and girls.
- Construction and renovation of existing building.
- Provision for developing school garden, fencing or compound wall.
- Provision of equipment and furniture.
- Providing computers/funding for computer training of students.
- Strengthening of Laboratory and Library.
- Developing of playground/provision of play materials
- Training of teachers to improve quality of teaching
- Training of students to develop various skills, leadership, etc.
- Sponsoring students/ teachers for educational visits/sports meets.
- Adopting girl children/Scheduled Caste-Scheduled Tribe and minority children.
- Sponsoring cultural, literary and scientific activities in the school
- Giving scholarship to needy students.
- Providing nutritional food as mid-day meals to children,
- Adoption of slums near the school.
- Encouraging vocational job oriented activities as part of co-curricular activities.
- Adoption of orphans studying in the school.
- Taking up activities including-scout and guides, sevadal, Junior Red Cross, NCC, Science Clubs,

Environmental awareness camps, citizenship training camps, etc.

- Running Balawadis for Pre-school children.
- Taking up Remedial classes for first generation and economically and socially backward children.
- Involving parents in development activities of the school.

Allocated Administrative Expenses

The costs of providing the programs and services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and services benefited.

Income Taxes