OIKOS HELPING HAND, INC.
Excess of Titthes and Offering Over Expenses
For the Year Ended December 31, 2016
(With Comprehensive Figures in 2015)
(In Philippine Pesos)

	NOTES	2016	2015
Donations	2, 8	6,282,343	11,187,286
Operating Expenses	2, 9	6,121,049	10,480,016
Excess of Donations over Expenses		161,293	707,269

(see accompanying Notes to Financial Statements)

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DIKOS HELPING HAND, INC.
Statement of Cash Flow
For the Year Ended December 31, 2016
(With Comprehensive Figures in 2015)
(In Philippine Pesos)

	NOTES	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (Loss) Before income Tax		161,293.36	707,269.28
Adjustment for:			
Depreciation			
Operating Cash Flows before Movements in Working Capital		161,293.36	707,269.28
(Increase) Decrease in Operating Assets:			
Other Current Asset	2		
Other Non Current Assets (Church Properties)	2	(39,000.00)	
Increase (Decrease) in Operating Liabilities:			
Other Payables	2	(264,365.63)	
Cash Generated from (Used in) Operations		(142,072.27)	707,269.28
Income Tax			
Net Cash from (Used in) Operating Activities		(142,072.27)	707,269.28
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Non Currebt Liabilities			
Advances from Officers			
Investment in Property			
Changes in Fund			
NET INCREASE (DECREASE) IN CASH		(142,072.27)	707,269.28
CASH AT THE BEGINNING OF YEAR		2,370,921.52	1,663,652.24
CASH AT THE END OF YEAR		2,228,849.25	2,370,921.52

(see accompanying Notes to Financial Statements)

BUREAU OF INTERNAL REVENUE
REVENUE REGION NO. 8 - MAKATI
Revenue District Office No. 53A
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OIKOS HELPING HAND, INC.
Statement of Changes in Fund Balance
For the Year Ended December 31, 2016
(With Comprehensive Figures in 2015)
(In Philippine Pesos)

	Fund Balance	Additional/ Deduction	TOTAL
Balance at January 1, 2016	6,848,888.52		6,848,888.52
Fund Balance for the Year		161,293.36	161,293.36
Balance at December 31, 2016	6,848,888.52	161,293.36	7,010,181.88
Balance at January 1, 2015	6,141,619.24		6,141,619.24
Fund Balance for the Year		707,269.28	707,269.28
Balance at December 31, 2015	6,141,619.24	707,269.28	6,848,888.52

(see accompanying Notes to Financial Statements)

BUREAU OF INTERNAL REVENUE
REVENUE REGION NO- 8 - MAKATI
Revenue District Office No. 53A
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Financial Risk

The Company is also exposed to financial risk through its financial assets and financial liabilities. The most important components of the financial risks are credit risk, liquidity risk and market risk.

Liquidity Risk

Liquidity or funding risk is the risk that an entity will encounter difficulty in raising funds to meet commitments associated with financial instruments. Liquidity risk may result from either the inability to sell financial assets quickly at their fair values; or counterparty failing on repayment of contractual obligation; or inability to generate cash inflows as anticipated.

The Company monitors its cash flow position and overall liquidity position in assessing its exposure to liquidity risk. The Company maintains a level of cash deemed sufficient to finance operations and to mitigate the effects of fluctuation in cash flows and maintain continuity of funding.

5. Cash in Bank

	2016	2015
This account consists of:		
Cash in Bank	2,228,849	2,370,922
	2,228,849	2,370,922

Cash in bank earns interest at the respective bank deposit rates. Cash in banks are unrestricted and immediately available for use in current operation.

6. Shareholder's Equity

Share Capital

The Company is is non stock / non profit Organization

7. Donations

	2016	2015
Donations	6,282,343	11,187,285.68
Total	6,282,343	11,187,286

8. Administrative Expenses

	2016	2015
Salaries and Wages	1,594,366	1,985,100
Transportation	101,501	356,812
Supplies Expenses	427,327	636,469
Communication, Light and Water	70,257	316,498
Love Gift	253,035	96,896
Repairs and Maintenance - Labor	14,814	
Repairs and Maintenance - Materials	7,400	
Meals	215,394	135,698
Medical Expense	5,910	
Educational Expense	11,278	164,698
Taxes and Licenses	20,215	164,902
Donations	-	
Feeding Expense	90,450	1,897,895
Training and Seminar	-	
SSS Expense	131,830	597,752
Project Donation	2,652,374	4,647,963
Miscellaneous	99,538	
Mission Trip	169,611	
Dues and subscription	5,510	
Representation and entertainment	143,262	
Insurance	85,277	
Bookkeeping fee	21,700	1,071,518
Total	6,121,049	12,072,201

9. Supplementary Information Required by the Bureau of Internal Revenue

Presented below is the supplementary information which is required by the Bureau of Internal Revenue (BIR) under its existing revenue regulations to be disclosed as part of the notes to financial statements. This supplementary information is not a required disclosure under PFRS for SMEs.

A1. Requirements Under Revenue Regulations (RR) 15-2010

A1.1 Value-Added Tax

Revenues, expenses and assets are recognized net of the amount of value-added tax except:

Where the value-added tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the value-added tax is recognized as part of the costs of acquisition of the asset or as part of the expense item as applicable; and receivables and payables that are stated with the amount of value-added tax included.

The net amount of value-added tax recoverable from, or payable to, the taxation authority is included as part of other current assets or payables in the financial positions.

The company is not Registered as Non - VAT

A1.2 Taxes and Licenses

	2016	2015
SEC Filing Fee	-	
Real Property Tax		
BIR Annual Registration		
	-	-

A1.3 Documentary Stamp Tax (DST)

None

2016	2015
	-
-	-

A1.4 Deficiency Tax Assessment and Tax Cases

The company does not have any tax deficiency assessment and tax cases as of the end of year.

A2. Requirements under Revenue Regulations 19-2011

RR 19-2011 requires schedules of taxable revenues and other non-operating income, costs of sales and services, itemized deductions and other significant tax information, to be disclosed in the notes to financial statements.

A2.1 Income

	2016	2015
Donations	6,282,343	11,187,286

A2.2 Cost of Service

2016	2015
-	-

A2.3 Itemized Deductions

	2016	2015
Salaries and Wages	1,594,366	1,985,100
Transportation	101,501	356,812
Supplies Expenses	427,327	636,469
Communication, Light and Water	70,257	316,498
Love Gift	253,035	96,896
Repairs and Maintenance - Labor	14,814	-
Repairs and Maintenance - Materials	7,400	-
Meals	215,394	135,698
Medical Expense	5,910	-
Educational Expense	11,278	164,698
Taxes and Licenses	20,215	164,902
Donations	-	-
Feeding Expense	90,450	1,897,895
Training and Seminar	-	-
SSS Expense	131,830	597,752
Project Donation	2,652,374	4,647,963
Miscellaneous	99,538	-
Mission Trip	169,610.50	-
Dues and subscription	5,510.00	-
Representation and entertainment	143,262.00	-
Insurance	85,277	-
Bookkeeping fee	21,700	1071518
	6,121,049	11,000,683

10. Financial Instruments

The Company's financial assets and liabilities are recognized initially at cost which is the fair value of the consideration given (in the case of assets) or received (in the case of liability).

The following tables set forth the carrying values and estimated fair values of the Company's financial assets and liabilities recognized as of December 31.

	2016		2015	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets				
Cash in Bank	2,228,849	2,228,849	2,510,394	2,510,394

Management has determined that the carrying amounts of cash, rental receivables, and withholding tax payables reasonably approximate their fair values because of their short maturities.