

COVER SHEET
for
AUDITED FINANCIAL STATEMENTS

SEC Registration Number

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Company Name

O	I	K	O	S	H	E	L	P	I	N	G	H	A	N	D	L	E	A	R	N	I	N	G		
C	E	N	T	E	R	I	N	C	.																

Principal Office (No./Street/Barangay/City/Town)Province)

B	L	K	1	1	L	O	T	6	A	K	A	I	M	I	T	O					S	T	R	E	E	T	
V	E	R	D	A	N	T	P	A	M	P	L	O	N	A	I	I	I										
L	A	S	P	I	N	A	S	C	I	T	Y																

Form Type

A	F	S
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Department requiring the report

N	A		
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Secondary License Type, if Applicable

N	A		
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COMPANY INFORMATION

Company's Email Address

NA

Company's Telephone Number(s)

8	0	6	4	5	6	2
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Mobile Number

9178505116

No. of Stockholders

NONE

Annual Meeting
Month/Day

2ND WEEK OF APRIL

Fiscal Year
Month/Day

31-Dec

CONTACT PERSON INFORMATION

The designated contact person **MUST** be an Officer of the Corporation

Name of Contact Person

YENG THYE HO

Email Address

mauho.sg@gmail.com

Telephone Number(s)

NA

Mobile Number

9228238591

Contact Person's Address

BLK 14 LOT11 M. PANLILIO STREET BF RESORT VILLAGE LAS PINAS CITY
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Note: In case of death, resignation or cessation of office of the officer designated as contact person, such incident shall be reported to the Commission within thirty (30) calendar days from the occurrence thereof with information and complete contact details of the new contact person designated.

OIKOS HELPING HAND LEARNING CENTER

- Love the poor in the Philippines -
(SEC Registration # CN200817399)

March 31, 2016

STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

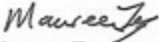
The management of **OIKOS HELPING HAND LEARNING CENTER INC.** is responsible for all the information and representations contained in the financial statements for the year ended December 31, 2015. The financial statements have been prepared in conformity with Philippine Financial Reporting Standards and reflect amounts that are based on the best estimates and informed judgment of Management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized. The management likewise discloses to the company's audit committee and to its external auditor: (i) all significant deficiencies in the design or operation of internal controls that could adversely affect its ability to record, process and report financial data; (ii) material weakness in the internal controls, and (iii) any fraud that involves management or other employees who exercise significant roles in internal controls.

The Board of Directors reviews the financial statements before such statements are approved and submitted to the stockholders of the company.

TERESITA ADALEM SY, the independent auditor appointed by the stockholders, has examined the financial statements of the Company in accordance with Philippine Standards on Auditing, now aligned with international standards and has expressed his opinion on the fairness of presentation upon completion of such examination, in his report to the Board of Directors and stockholders.


Ho Yeng Thye
Chairman of Board / President


Maureen Teo Sweet Bee
Treasurer



INDEPENDENT AUDITORS' REPORT

The Board of Directors and Stockholders
OIKOS HELPING HAND LEARNING CENTER INC.
17-A Kaimito St, Verdant Acres Subdivision,
Las Piñas City 1740, Metro Manila, Philippines

We have audited the accompanying financial statements of **OIKOS HELPING HAND LEARNING CENTER INC.** which comprise the balance sheet as at December 31, 2015, the related statement of revenues and expenses, change in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Philippine Financial Reporting Standards for Small and Medium-Sized Entities (PFRS for SME's); this includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Philippine Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance 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 financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



TERESITA ADALEM SY

Certified Public Accountant

3 Capri Street, Village East Sto. Domingo, Cainta, Rizal

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **OIKOS HELPING HAND LEARNING CENTER INC.** as of December 31, 2015, and of its financial performance, change in equity and its cash flows for the year then ended in accordance with Philippine Financial Reporting Standards for Small and Medium-Sized Entities (PFRS for SME's).

Report on the Supplementary Information Required Under Revenue Regulations 15-2010

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on taxes, duties and license fees in the notes to the financial statements is presented for purposes of filing with the Bureau of Internal Revenue and is not a required part of the basic financial statements. Such information is the responsibility of management. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



TERESITA A. SY

CPA Cert. No. 57824

PRC BOA Accreditation No. 2419

Valid Until December 31, 2017

BIR Accreditation No. 07-00387-001-2013

Valid Until May 26, 2016

TIN No. 108-719-490-000

PTR No. 4997657

Issued on January 15, 2016

Cainta, Rizal

March 15, 2016



APR 04 2016


**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT
TO ACCOMPANY PHILIPPINE INCOME TAX RETURNS**

**The Board of Directors and Stockholders
OIKOS HELPING HAND LEARNING CENTER INC.
17-A Kaimito St, Verdant Acres Subdivision,
Las Piñas City 1740, Metro Manila, Philippines**

We have audited the financial statements of **OIKOS HELPING HAND LEARNING CENTER INC.** for the year ended December 31, 2015, on which we have rendered the attached report dated March 15, 2015.

In compliance with BIR Revenue Regulations V-20,

1. The taxes paid or payable by the above company during the years are shown in Schedules of Taxes & Licenses attached to the Income Tax Returns.
2. We don't have any direct financial interest in the Company.



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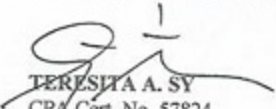
**SUPPLEMENTAL WRITTEN STATEMENT TO COMPANY
REPORT OF INDEPENDENT AUDITOR**

The Board of Directors and Stockholders
OIKOS HELPING HAND LEARNING CENTER INC.
17-A Kaimito St, Verdant Acres Subdivision,
Las Piñas City 1740, Metro Manila, Philippines

We have audited the financial statements of OIKOS HELPING HAND LEARNING CENTER INC. for the year ended December 31, 2015, on which we have rendered the attached report dated March 15, 2015.

In compliance with SRC Rule 68, we are stating that the said Company has Zero (0) stockholders owning one hundred (100) or more shares each.

In compliance with BIR Revenue Regulations V-1, Section 8-A, we are stating that we don't have any financial interest in OIKOS HELPING HAND LEARNING CENTER INC. or any family relationships with its president, manager, or principal stockholders.


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March 15, 2016

OIKOS HELPING HAND LEARNING CENTER, INC.

Statement of Financial Position

December 31, 2015

(With Comprehensive Figures in 2014)

(In Philippine Pesos)



	NOTES	2015	2014
ASSETS			
Current Assets			
Cash	2, 5	185,180.42	345,349.23
Other Current Asset	2	20,000.00	20,000.00
		<u>205,180.42</u>	<u>365,349.23</u>
Non - Current Assets			
Other Non Current Assets	2	1,747,600.00	1,747,600.00
		<u>1,747,600.00</u>	<u>1,747,600.00</u>
TOTAL ASSETS		<u>1,952,780.42</u>	<u>2,112,949.23</u>
LIABILITIES AND FUND BALANCE			
Current Liabilities			
Other Payables		1,500,000.00	1,500,000.00
Fund Balance	2	452,780.42	612,949.23
TOTAL LIABILITIES AND FUND BALANCE		<u>1,952,780.42</u>	<u>2,112,949.23</u>

(see accompanying Notes to Financial Statements)



OIKOS HELPING HAND LEARNING CENTER, INC.

Excess of Tithes and Offering Over Expenses

For the Year Ended December 31, 2015

(With Comprehensive Figures in 2014)

(In Philippine Pesos)

	NOTES	2015	2014
Donations	2, 7	1,440,655.42	2,536,016.50
Operating Expenses	2, 8	1,600,824.23	2,407,694.11
Excess of Donations over Expenses		(160,168.81)	128,322.39

(see accompanying Notes to Financial Statements)



OIKOS HELPING HAND LEARNING CENTER, INC.

Statement of Cash Flow

For the Year Ended December 31, 2015

(With Comprehensive Figures in 2014)

(In Philippine Pesos)

	NOTES	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (Loss) Before income Tax		(160,168.81)	128,322.39
Adjustment for:			
Depreciation			
Operating Cash Flows before Movements in Working Capital		(160,168.81)	128,322.39
(Increase) Decrease in Operating Assets:			
Other Current Asset	2	-	-
	2		
Increase (Decrease) in Operating Liabilities:			
Other Payables	2		
Cash Generated from (Used in) Operations			
Income Tax		(160,168.81)	128,322.39
Net Cash from (Used in) Operating Activities		(160,168.81)	128,322.39
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Non Current Liabilities			
Advances from Officers			138,157.95
Investment in Property			
Changes in Fund			
NET INCREASE (DECREASE) IN CASH		(160,168.81)	266,480.34
CASH AT THE BEGINNING OF YEAR		345,349.23	78,868.89
CASH AT THE END OF YEAR		185,180.42	345,349.23

(see accompanying Notes to Financial Statements)



OIKOS HELPING HAND LEARNING CENTER, INC.

Statement of Changes in Fund Balance

For the Year Ended December 31, 2015

(With Comprehensive Figures in 2014)

(In Philippine Pesos)

	Fund Balance	Additional/ Deduction	TOTAL
Balance at January 1, 2015	612,949.23	-	612,949.23
Fund Balance for the Year		(160,168.81)	(160,168.81)
Balance at December 31, 2015	612,949.23	(160,168.81)	452,780.42
Balance at January 1, 2014	346,468.89	138,157.95	484,626.84
Fund Balance for the Year		128,322.39	128,322.39
Balance at December 31, 2014	346,468.89	266,480.34	612,949.23

(see accompanying Notes to Financial Statements)

APR 04 2016



OIKOS HELPING HAND LEARNING CENTER, INC.

Notes to Financial Statements

1. CORPORATE INFORMATION

OIKOS HELPING HAND LEARNING CENTER, INC. was incorporated and registered with the Securities and Exchange Commission (SEC) under SEC Registration Number CN 200817399 on November 5, 2008.

The financial statements of the Company as of December 31, 2015 were authorized for issue by the Board of Trustees (BOT) on March 30, 2016. The Board of Trustees is still empowered to make revisions on financial statements even after the date of issue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The set of financial statements prepared by OIKOS HELPING HAND LEARNING CENTER, INC. are in accordance with Philippine Financial Reporting Standards (PFRS) for Small and Medium-sized Entities (PFRS for SMEs) issued by the International Accounting Standards Board (IASB) as approved by the Financial Reporting Standards Council (FRSC) and adopted by the SEC.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

Basis of Preparation

The financial statements have been prepared using the measurement bases specified by PFRS for SMEs for each type of assets, liabilities, income and expense. The measurement bases are more fully described in the accounting policies in the succeeding pages.

The accompanying financial statements have been prepared on a going concern basis, which contemplate the realization of assets and settlement of liabilities in the normal course of business.

Accounting Policies Adopted

The following sections that have been published by the International Accounting Standards Board (IASB) and adopted by the FRSC which became effective for accounting periods beginning on or after July 1, 2009 were adopted by the Company:

- Section 3- Financial Statement Presentation
- Section 4- Statement of Financial Position
- Section 5- Statement of Comprehensive Income and Income Statement
- Section 6- Statement of Changes in Equity
- Section 7- Statement of Cash Flows
- Section 8- Notes to Financial Statement
- Section 10- Accounting Policies, Estimates and Errors
- Section 11- Basic Financial Instruments
- Section 16- Investment Property
- Section 22- Liabilities and Equity
- Section 23- Revenue
- Section 27- Impairment of Assets
- Section 32- Events after the End of the Reporting Period
- Section 33- Related Party Disclosures

Section 3, "Financial Statement Presentation", explains fair presentation of financial statements, what compliance with the PFRS for SMEs requires, and what a complete set of financial statements is. This section prescribes the basis for presentation of general purpose financial statements for SMEs to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities. It sets out overall requirements for the presentation of financial statements, guidelines for their structure and minimum requirements for their content.