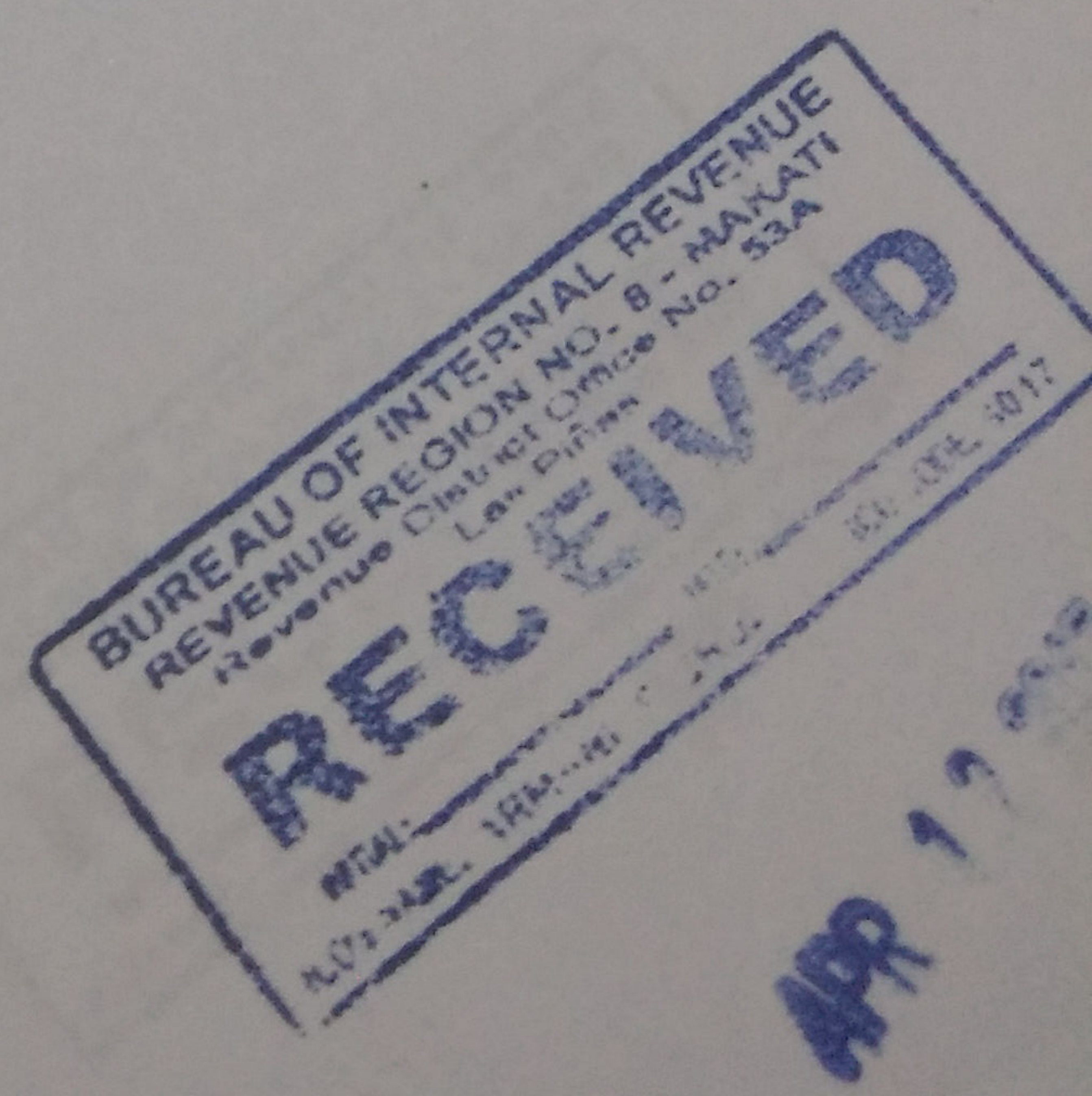


**OIKOS HELPING HAND LEARNING CENTER, INC.**  
**Statement of Financial Position**  
**December 31, 2016**  
(With Comprehensive Figures in 2015)  
(In Philippine Pesos)

	NOTES	2016	2015
<b>ASSETS</b>			
<b>Current Assets</b>	2, 5	236,604.66	185,180.42
Cash	2	20,000.00	20,000.00
Other Current Asset		256,604.66	205,180.42
<b>Non - Current Assets</b>	2	1,747,600.00	1,747,600.00
Other Non Current Assets		1,747,600.00	1,747,600.00
<b>TOTAL ASSETS</b>		<b>2,004,204.66</b>	<b>1,952,780.42</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Current Liabilities</b>			
Other Payables		1,500,000.00	1,500,000.00
<b>Fund Balance</b>	2	504,204.66	452,780.42
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<b>2,004,204.66</b>	<b>1,952,780.42</b>

(see accompanying Notes to Financial Statements)

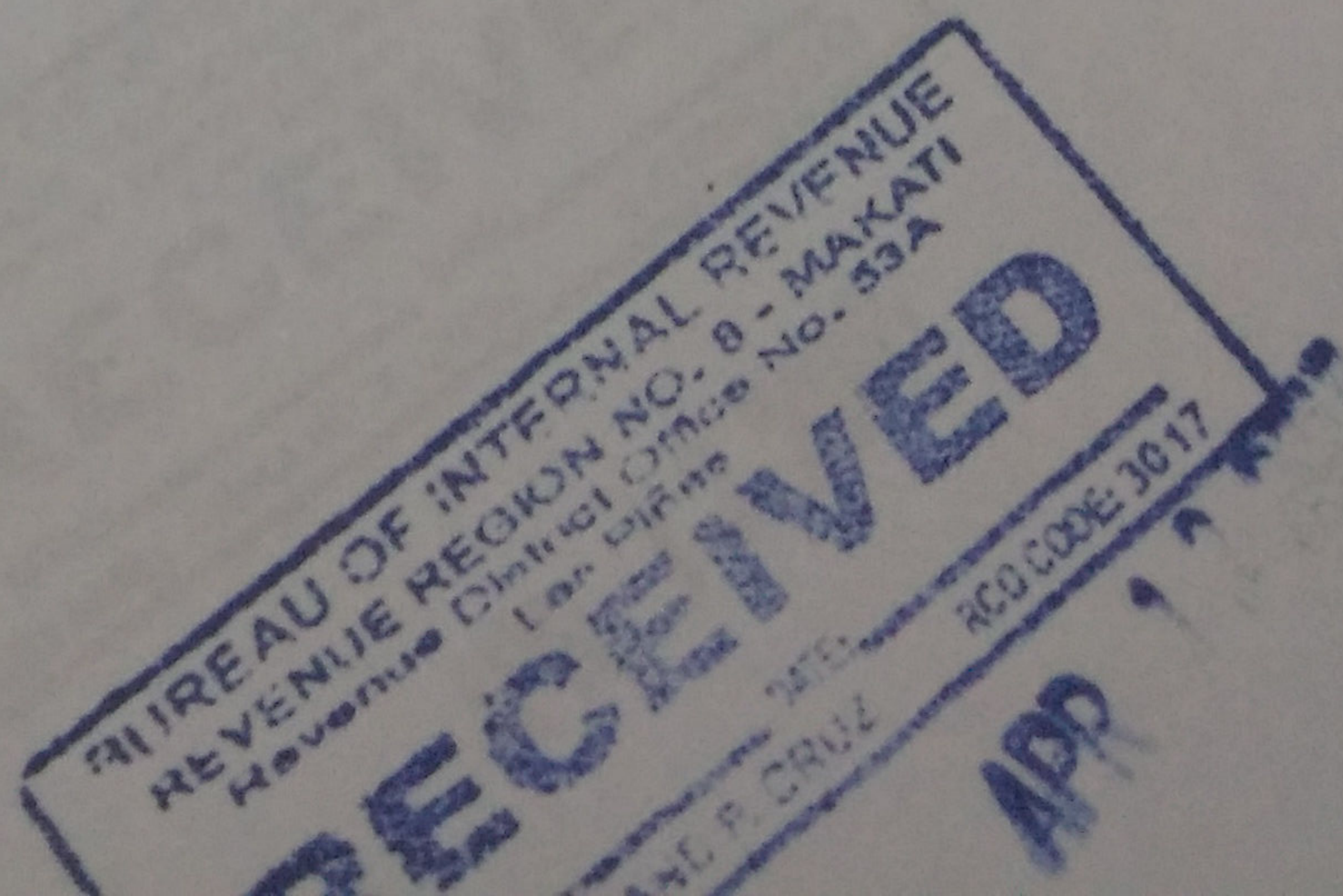




**OIKOS HELPING HAND LEARNING CENTER, INC.**  
**Excess of Tithes and Offering Over Expenses**  
**For the Year Ended December 31, 2016**  
**(With Comprehensive Figures in 2015)**  
**(In Philippine Pesos)**

	NOTES	2016	2015
Donations	2, 7	1,400,463.20	1,440,655.42
Operating Expenses	2, 8	1,349,038.96	1,600,824.23
<u>Excess of Donations over Expenses</u>		<u>51,424.24</u>	<u>(160,168.81)</u>

(see accompanying Notes to Financial Statements)

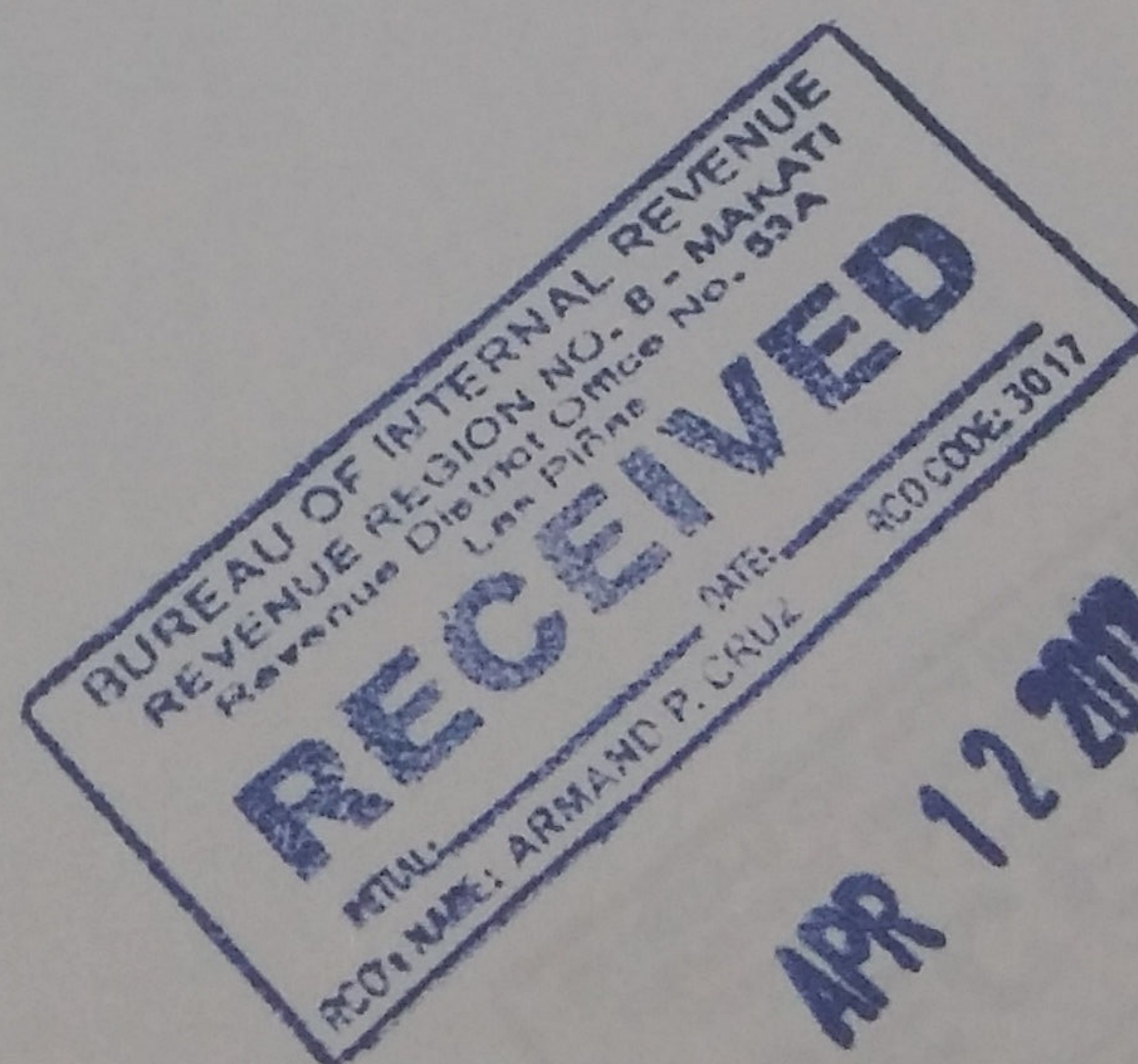




**OIKOS HELPING HAND LEARNING CENTER, INC.**  
**Statement of Cash Flow**  
**For the Year Ended December 31, 2016**  
**(With Comprehensive Figures in 2015)**  
**(In Philippine Pesos)**

	NOTES	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit (Loss) Before income Tax		51,424.24	(160,168.81)
Adjustment for:			
Depreciation		51,424.24	(160,168.81)
Operating Cash Flows before Movements in Working Capital		-	-
(Increase) Decrease in Operating Assets:	2		
Other Current Asset	2		
Increase (Decrease) in Operating Liabilities:			
Other Payables	2	51,424.24	(160,168.81)
Cash Generated from (Used in) Operations		51,424.24	(160,168.81)
Income Tax			
Net Cash from (Used in) Operating Activities		51,424.24	(160,168.81)
CASH FLOWS FROM INVESTING ACTIVITIES			
Other Non Current Liabilities			
Advances from Officers			
Investment in Property			
Changes in Fund			
NET INCREASE (DECREASE) IN CASH		51,424.24	(160,168.81)
CASH AT THE BEGINNING OF YEAR		185,180.42	345,349.23
CASH AT THE END OF YEAR		236,604.66	185,180.42

(see accompanying Notes to Financial Statements)

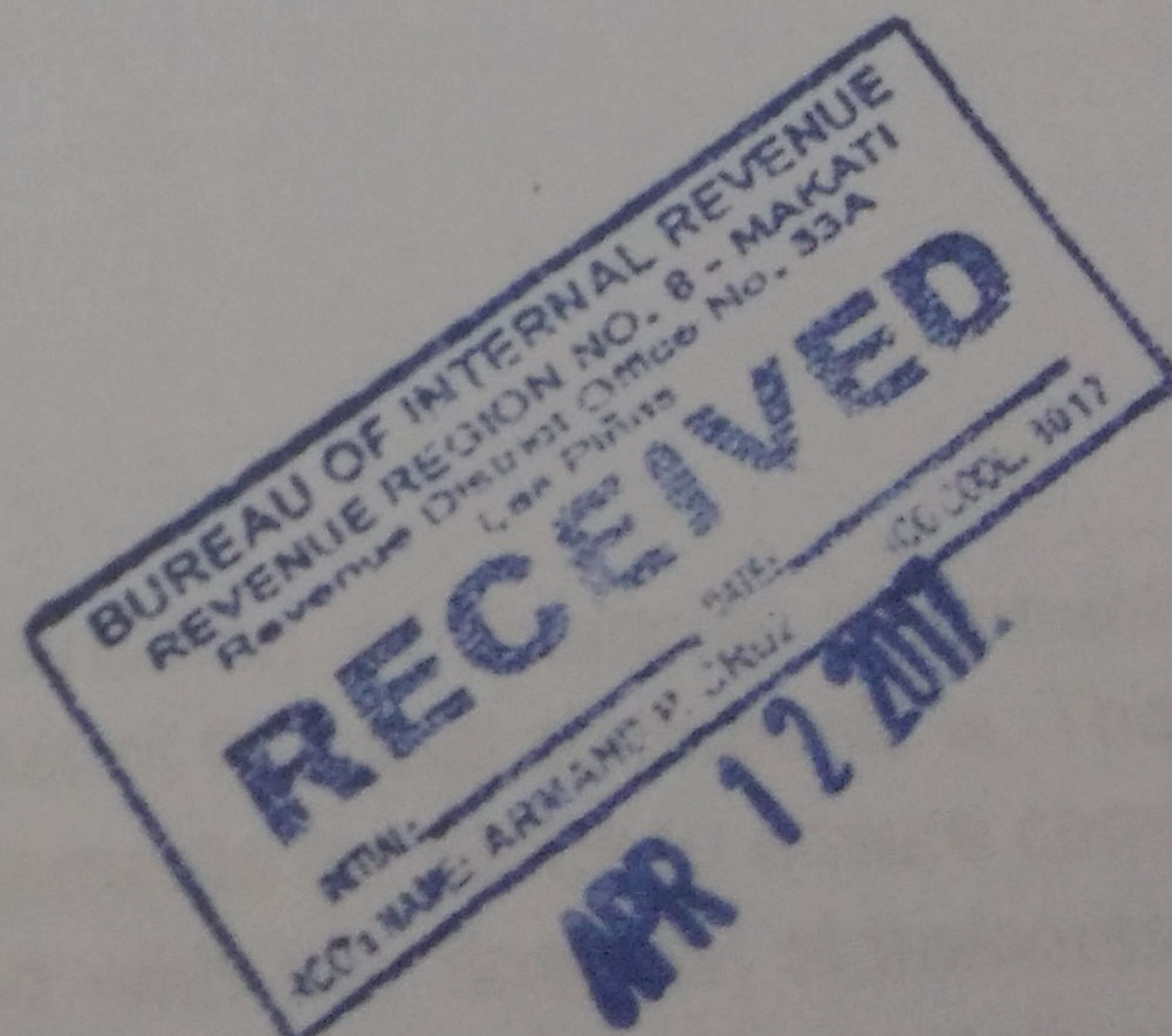




**OIKOS HELPING HAND LEARNING CENTER, INC.**  
**Statement of Changes in Fund Balance**  
**For the Year Ended December 31, 2016**  
 (With Comprehensive Figures in 2015)  
 (In Philippine Pesos)

	<b>Fund Balance</b>	<b>Additional/ Deduction</b>	<b>TOTAL</b>
Balance at January 1, 2015	452,780.42	-	452,780.42
Fund Balance for the Year		51,424.24	51,424.24
Balance at December 31, 2015	452,780.42	51,424.24	504,204.66
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

(see accompanying Notes to Financial Statements)





**OIKOS HELPING HAND LEARNING CENTER, INC.**  
Notes to Financial Statements

**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**

This account consists of:  
Cash in Bank

	2016	2015
	236,605	345,349
	<u>236,605</u>	<u>345,349</u>

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
From OHHL	930,998	1,007,202.75
From Other Instituion/Individuals	142,628	246,480.00
From Other Services	326,837	186,972.67
Total	<u>1,400,463</u>	<u>1,440,655</u>

**8. Administrative Expenses**

	2016	2015
Repairs and Maintenance - Material	26,274	250,357
Taxes and Licenses	18,067	18,365
Insurance Expense	2,026	15,572
Supplies Expenses	263,475	414,924
Repairs and Maintenance - Labor	-	17,677
Transportation and Travel	734	11,300
Dues and Subxriptions	1,000	1,000
Meals	20,557	3,014
Communications, Light and Water	93,917	53,035
Salaries and Wages	759,000	784,641
Miscellaneous	163,989	30,940
Total	<u>1,349,039</u>	<u>1,600,824</u>



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**

SEC Filing Fee  
Real Property Tax  
BIR Annual Registration

2016	2015
-	-
-	-
-	-

**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**

Donations

2016	2015
1,400,463	1,440,655

**A2.2 Cost of Service**

2016	2015
-	-



**OIKOS HELPING HAND LEARNING CENTER, INC.**  
Notes to Financial Statements

**A2.3 Itemized Deductions**

Repairs and Maintenance - Material  
Taxes and Licenses  
Insurance Expense  
Supplies Expenses  
Repairs and Maintenance - Labor  
Transportation and Travel  
Dues and Subscriptions  
Meals  
Communications, Light and Water  
Salaries and Wages  
Miscellaneous

	2016	2015
	26,274	250,357
	18,067	18,365
	2,026	15,572
	263,475	414,924
	-	17,677
	734	11,300
	1,000	1,000
	20,557	3,014
	93,917	53,035
	759,000	784,641
	163,989	30,940
	<u>1,349,039</u>	<u>1,600,824</u>

**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.

	<u>2016</u>		<u>2015</u>	
	Carrying Value	Fair Value	Carrying Value	Fair Value
<i>Financial Assets</i>				
Cash in Bank	236,605	236,605	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.