

Yayasan Kemanusiaan Ibu Pertiwi

Financial Statements

For the years ended 31 December 2010 and 2009

with Independen Auditors' Report Thereon

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MANAGEMENT BOARD REPORT

To Donors, Potential Donors, Members of the Advisory and Supervisory Board and Active YKIP Members.

In 2010 YKIP earned funds (donations plus interest) of Rp 3,551,168,719 (Approximately US \$377.784). Of this, Rp 675,764,917 (US\$71,890) was in unrestricted and Rp 2,875,403,802 (US\$305,894) was in restricted¹ funds. This was a year on year increase of 1.32 % in unrestricted and a decrease of 56.11 % in restricted fund.

With these donations and our reserves YKIP was able to fund the following projects.

Project	Expenditure in Rupiah	Expenditure in US\$	Percentage
Education			
Kembali Project	1,103,508,900	117,395	29.35%
KIDS Project	276,514,727	29,416	7.36%
HIV/AIDS Awareness School Project	132,099,479	14,053	3.51%
Other Educational Donations	223,818,146	23,810	5.95%
Sub Total	1,735,941,252	184,675	46.18%
Health			
Prosthesis & Orthopedics Project	786,226,575	83,641	20.91%
Pasar Badung Project	608,674,275	64,753	16.19%
Aged Care Home Project	303,560,100	32,294	8.07%
Hearing Impairment Project	92,051,885	9,793	2.45%
Rehabilitation Project	184,803,296	19,660	4.92%
Sub Total	1,975,316,131	210,140	52.54%
Other			
East Bali Poverty Project	48,206,237	5,128	1.28%
Sub Total	48,206,237	5,128	1.28%
Grand Total	3,759,463,620	399,943	100.00%

This represents a decrease of 22% compared to our 2009 Projects of Rp4,799,042,546 (US\$379,972). The discrepancy between donations and expenses is because almost all our projects are multi-year commitments with the donation being used for example to fund a child's education for several years. In year 2010 unrestricted reserves increased by Rp186,978,986 which makes total at year end stands at Rp1,472,243,042 (US\$156,662) while restricted reserves decreased by Rp1,058,845,518 and it stands at Rp7,594,862,770 (US\$807,964) at the year end. It is the Board's policy to keep an operating reserve so as to ensure YKIP can deliver on its commitments.


General and Administrative expenses excluding the impacts of exchange rate were Rp765,313,913 representing 22% over donations and 15% of the expenditures. Compared to 2009 at Rp743,741,591, it increased slightly by 2.9%.

All the above projects are fully described in a separate and detailed report.

¹ Donations for a specific project

We would like to thank every one who has contributed to the work YKIP has undertaken during the year including our Auditors Public Accounting Firm Drs. Paul Hadiwinata, Hidajat, Arsono, Ade Fatma and Associates which is part of the International PKF Association.

On behalf of the Board of Management,


Purnama Bulan
Head Of Management board
Diati Siahaan
Treasurer

Management Boards' Statement Letter
Relating to
The Responsibility on the Financial Statements
For the Years Ended 31 December 2010 and 2009

Yayasan Kemanusiaan Ibu Pertiwi
("Foundation")

We, the undersigned :

Name : Purnama Bulan
Office address : Jl. Kediri No 38
Kuta – Bali 80361
Position : Head Of Management Board

Name : Djati Siahaan
Office address : Jl. Kediri No 38
Kuta – Bali 80361
Position : Treasurer.

State that :

1. We are responsible for the preparation and presentation of Foundation's financial statements;
2. The Foundation's financial statements have been prepared and presented in accordance with generally accepted accounting principles in Indonesia;
3. a. All information contained in the Foundation's financial statements is complete and correct;
b. The Foundation's financial statements do not contain misleading material information or facts and do not omit material information and facts;
4. We are responsible for the Foundation's internal control system.

This statement letter is made truthfully.

Bali, June 16, 2011



Purnama Bulan
Head Of Management board



Djati Siahaan
Treasurer

No. PHHAF/250b/TNT/YS/2010

Independent Auditors' Report

The Board of Advisory, Management and Supervisor
Yayasan Kemanusiaan Ibu Pertiwi

We have audited the accompanying statements of financial position of **Yayasan Kemanusiaan Ibu Pertiwi** (the "Foundation") as of 31 December 2010 and 2009, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards established by the Indonesian Institute of Certificated Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Yayasan Kemanusiaan Ibu Pertiwi** as of 31 December 2010 and 2009, and the result of its activities and its cash flows for the years then ended in conformity with generally accepted accounting principles in Indonesia.



Drs. H. Sayaga Prawirasetia
License No.02.1.0802
Business License No. 1033/KM.1/2009

06 June 2011

NOTICE TO READERS

This accompanying financial statements are not intended to present the financial position, the result of activities and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than those in Indonesia. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in Indonesia.

Yayasan Kemanusiaan Ibu Pertiwi
Statements of Financial Position
As of 31 December 2010 and 2009

	Notes	2010	2009
Assets			
Cash and cash equivalents	3 ✓	8,372,059,474	9,601,506,861
Other receivables		268,780,543	78,323,652
Advance payment	4	469,717,918	188,432,085
Prepaid expenses		1,279,334	4,303,289
Fixed assets - net book value	5	243,811,822	148,185,237
Total assets		9,355,649,091	10,020,751,124
Liabilities and Net Assets			
Liabilities			
Taxes payable		10,689,364	8,537,413
Accounts payable and accrued expenses		277,853,915	73,241,367
Total liabilities		288,543,279	81,778,780
Net assets :			
Unrestricted		1,472,243,042	1,285,264,056
Temporarily restricted :			
YKIP – KIDS Scholarship Fund	9	4,941,866,391 ✓	4,678,243,465 ✓
Annika Linden Foundation Project	10	1,486,067,394	2,759,095,116
Bali Bomb Project 2005	11	821,901,226	821,901,226
Taufik Sinaga Fund	12	38,061,731	43,183,731
Tropical Homes	13	-	31,055,654
Bali memorial / Quick Silver fund	14	41,344,946	41,344,946
Kembali Seraya Barat Funds	15	143,605,541	130,442,287
Others donation	16	122,015,541	148,441,863
Total temporarily restricted net assets		7,594,862,770	8,653,708,288
Total net assets		9,067,105,812	9,938,972,344
Total liabilities and net assets		9,355,649,091	10,020,751,124

The accompanying notes to financial statements form an integral part of these financial statements.

Yayasan Kemanusiaan Ibu Pertiwi
Statements of Activities
For the years ended 31 December 2010 and 2009

	Notes	2010	2009
Changes in unrestricted net assets			
Revenue and earnings :			
Donations	6	491,303,998	575,545,154
Others		184,460,919	91,405,902
Total unrestricted revenue and earnings		675,764,917	666,951,056
Expenses and loss :			
Other Projects and Donations	7	425,214,300	393,158,313
General and administrative	8	178,139,231	399,801,710
Total expenses and loss		603,353,531	792,960,023
Expense recovery			
Contribution - others		(114,567,600)	(107,099,000)
Total expense recovery		(114,567,600)	(107,099,000)
Increase (decrease) in total unrestricted net assets		186,978,986	(18,909,967)
Changes in temporarily restricted net assets			
Revenue and earnings :			
YKIP-KIDS Scholarship Fund	9	513,137,653	465,920,844
Annika Linden Foundation	10	2,109,420,471	336,145,379
Kembali Seraya Barat Funds	15	101,788,004	146,159,289
Others	16	151,057,674	234,708,217
Total temporarily restricted revenue and earnings		2,875,403,802	1,182,933,729

The accompanying notes to financial statements form an integral part of these financial statements.

Yayasan Kemanusiaan Ibu Pertiwi
Statements of Activities (continued)
For the years ended 31 December 2010 and 2009

	Notes	2010	2009
Expenses and loss :			
YKIP-KIDS Scholarship Fund	9	249,514,727	266,830,557
Annika Linden Foundation	10	3,382,448,193	4,236,817,487
Taufik Sinaga Fund	12	5,122,000	5,443,261
Tropical homes	13	31,055,654	30,643,786
Kembali Seraya Barat Funds	15	88,624,750	64,709,333
Others	16	177,483,996	151,018,686
Total expenses and loss		3,934,249,320	4,755,463,110
Decrease in temporarily restricted net assets			
		(1,058,845,518)	(3,572,529,381)
Net assets at the beginning of the year			
Unrestricted net assets		1,285,264,056	1,304,174,023
Temporarily restricted net assets	9,10,11,12, 13,14,15,16	8,653,708,288	12,226,237,669
Total net assets at the beginning of the year		9,938,972,344	13,530,411,692
Net assets at the end of the year			
Unrestricted net assets		1,472,243,042	1,285,264,056
Temporarily restricted net assets	9,10,11,12, 13,14,15,16	7,594,862,770	8,653,708,288
Total net assets at the end of the year		9,067,105,812	9,938,972,344

The accompanying notes to financial statements form an integral part of these financial statements.

Yayasan Kemanusiaan Ibu Pertiwi
Statements of Cash Flows
For the years ended 31 December 2010 and 2009

	Notes	2010	2009
Cash flows from operating activities			
Cash from donation		3,050,253,601	1,124,142,194
Cash from interest income and others		615,482,718	832,841,592
Cash used for program and others		(4,543,476,815)	(5,598,792,018)
Cash (used for) operation		(877,740,496)	(3,641,808,232)
Cash (used for) from other receivables		(190,456,891)	(5,845,234)
Net cash (used for) operating activities		(1,068,197,387)	(3,647,653,466)
Cash flows from investing activities			
Purchase of fixed assets	5	(161,250,000)	(115,741,800)
Net cash used to investing activities		(161,250,000)	(115,741,800)
Net (decrease) in cash and cash equivalents		(1,229,447,387)	(3,763,395,266)
Cash and cash equivalents at the beginning of the year	3	9,601,506,861	13,364,902,127
Cash and cash equivalents at the end of the year	3	8,372,059,474	9,601,506,861
Reconciliation of changes in net assets to net cash from operating activities			
Change in net assets		(871,866,532)	(3,591,439,348)
Adjustments to changes reconciliation in net assets to cash from operation :			
Depreciation expenses	5	65,623,415	77,200,175
Cash (used for) operations		(806,243,117)	(3,514,239,173)
(Increase) in other receivables		(190,456,891)	(5,845,234)
(Increase) of advance payment		(281,285,833)	(188,432,085)
Decrease in prepaid expenses		3,023,955	2,310,528
Increase in taxes payable		2,151,951	54,644
Increase in accounts payable and accrued expenses		204,612,548	58,497,854
Net cash (used for) operating activities		(1,068,197,387)	(3,647,653,466)

The accompanying notes to financial statements form an integral part of these financial statements.

Yayasan Kemanusiaan Ibu Pertiwi

Notes to Financial Statements

1. General

Yayasan Kemanusiaan Ibu Pertiwi (the "Foundation") was established by deed No. 61 of notary public Josef Sunar Wibisono SH. dated 18 October 2002 and amended by deed No. 33 of Notary public Josef Sunar Wibisono, SH. dated 12 November 2002 and deed No.56 of Josef Sunar Wibisono, SH., dated 26 February 2003. In relation with the Laws No. 16 year 2001, the Foundation's articles association has been changed by deed No. 40 dated 8 February 2005 and deed No.42 dated 26 August 2006 of Josef Sunar Wibisono SH., a notary public in Denpasar.

The objectives of the foundation, as follow :

- a. Assisting to the victims of disaster, violence, criminal, terrorism, nature disaster, accident, and victims of other disaster in general;
- b. Providing the needs of medicines and medical supplies to the victims;
- c. Providing medical assistance and treatments for the victims;
- d. Carrying out other efforts which related and useful to achieve the aim and objectives of the Foundation and does not contrary to the prevailing laws and regulations.

Based on notarial deed No. 06 dated 4 November 2010 of BF. Harry Prastawa SH., a notary public in Denpasar, the board of management as follow :

Head of management board	: Rucina Megan Ballinger
General Secretary	: Purnama Bulan
Treasury	: Dolok Djati Djaja Siahaan
Members	: Antonius Andreas Djoko Dewanto Dipa

2. Summary of Significant Accounting Policies

Set out below is a summary of the significant accounting policies adopted by the Foundation in the preparation of its financial statements.

a) Basis of Preparation of Financial Statements

The financial statements have been prepared on the basis of historical costs and in accordance with generally accepted accounting principles in Indonesia.

The statements of cash flows have been prepared using the direct method.

All figures presented in the notes to financial statements are expressed in Rupiah.

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

b) New accounting standards

In 2010, the Foundation adopted Statements of Financial Accounting Standard (SFAS) No. 50 (Revised 2006) - Financial Instruments: Presentation and Disclosure and SFAS No. 55 (Revised 2006) - Financial Instruments: Recognition and Measurement. These SFAS were applied prospectively.

The adoption of these standards has no material impact to the financial statements for the year ended 31 December 2009.

c) Use of judgments, estimates and assumptions

In the preparation of financial statements in conformity with generally accepted accounting principles in Indonesia requires the use of judgments, estimates and assumptions that affect :

- the application of accounting policies,
- the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements,
- the reported amounts of income and expenses during the reporting period.

Although these estimates are based on prepared management's best knowledge of current events and activities, actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

d) Revenue and Expense Recognition

Revenue from donation is recognized on cash basis.

Expenses are recognized base on accrual basis.

e) Cash and Cash Equivalentents

Cash and cash equivalentents consist of cash on hand and in banks, and short term deposits with maturity not more than six months at the date of placement and is no restriction of the usage.

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

f) Trade and Other receivable

Trade and other receivables are initially recognized at fair value and subsequently measured at amortised cost using the effective interest method, except if the effect of discounting is immaterial, less provision for doubtful receivables.

Provision for doubtful receivables is established when there is objective evidence that the outstanding amounts will not be collected. Doubtful accounts are written-off during the period in which they are determined to be not collectible.

g) Fixed assets

Initially an item of fixed assets are measured at cost which consist of its acquisition costs and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management and the initial estimated of the costs dismantling and removing the item and restoring the site on which it is located.

Subsequent costs after initial acquisition as significant cost of replacing part of the assets and major inspection cost, recognize in the carrying amounts if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. Any remaining carrying amounts of the costs of the previous replacement or inspection cost is derecognized.

Fixed assets are depreciated using double declining balance method based on the estimated useful lives as follows :

Computers	50 %
Office equipments	50 %
Vehicles	25 %

The residual value, useful lives and depreciation methods shall be reviewed at each financial year end to ensure the residual value, useful lives and depreciation methods are applied consistently in line with the expected pattern of economic benefits of that assets.

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

g) Fixed assets (continued)

When an items of assets disposed of or when no future economic benefits are expected from its use or disposal, acquisition costs, accumulated depreciation and accumulated impairment loss, if any, are removed from the accounts. Any resulting gains or losses on the disposal of fixed assets are recognized in the statements of income

Effective January 1, 2008, the Foundation applied Statements of Financial Accounting Standards (SFAS) No. 16 (Revised 2007), "Fixed Assets". Based on the revised SFAS, an entity shall choose between the cost model and revaluation model as the accounting policy and applied the policy to all fixed assets under the same class.

The Foundation choose to adopt cost model, thus the Foundation's fixed assets are recorded at cost less accumulated depreciation and accumulated impairment loss, if any.

h) Foreign Currency Transactions and Balances

The Foundation maintains its accounting record in Indonesian Rupiah.

Transaction involving foreign currencies are recorded at Bank Indonesia's middle rates at the time the transactions are made. At the balance sheet date, assets and liabilities denominated in foreign currencies have been translated at Bank Indonesia's middle rate. The net foreign exchange gains or losses are recognized in the current year's statements of activities.

As of 31 December 2010 and 2009, the exchange rate used for US\$ 1 is Rp 8,991 and Rp 9,400, respectively.

3. Cash and Cash Equivalents

	2010	2009
Cash on hand	10,000,000	2,254,877
Cash in banks:		
US Dollar accounts	1,108,139,042	500,697,110
Rupiah accounts	728,446,391	1,073,080,833
Total cash on hand and in bank	1,846,585,433	1,576,032,820
Time deposits		
Rupiah	6,525,474,041	8,025,474,041
Total time deposits	6,525,474,041	8,025,474,041
Total cash and cash equivalents	8,372,059,474	9,601,506,861

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

3. Cash and Cash Equivalents (continued)

Time deposits represents deposit in PT CIMB Niaga, PT Bank Permata Tbk and Bank Rakyat Indonesia denominated in Rupiah currency with bearing interest rate per annum as follows :

	2010	2009
PT CIMB Niaga	7.0%	7.0%
PT Bank Permata Tbk	6.5%	7.0%
Bank Rakyat Indonesia	7.0%	7.0% - 8.0%

with maturity not more than 6 (six) months.

4. Advance Payment

Represents advance payment to project fund either in partnership or run by the Foundation. Balance as of 31 December 2010 and 2009 amounting to Rp 469,717,918 and Rp 188,432,085, respectively.

5. Fixed assets

Balance and movement of fixed assets are as follows:

	Balance 1 Jan. 2010	Additions	Deduction	Balance 31 Dec. 2010
Cost :				
Computers	64,385,000	5,875,000	-	70,260,000
Office equipments	100,881,580	3,075,000	-	103,956,580
Vehicles	149,820,000	152,300,000	-	302,120,000
	315,086,580	161,250,000	-	476,336,580
Accumulated depreciation :				
Computers	45,285,212	10,148,540	-	55,433,752
Office equipments	47,186,127	27,390,294	-	74,576,421
Vehicles	74,430,004	28,084,581	-	102,514,585
	166,901,343	65,623,415	-	232,524,758
Book value	148,185,237			243,811,822

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

5. Fixed assets (continued)

	Balance 1 Jan. 2009	Additions	Deduction	Balance 31 Dec. 2009
Cost :				
Computers	42,430,000	21,955,000	-	64,385,000
Office equipments	22,514,780	78,366,800	-	100,881,580
Vehicles	134,400,000	15,420,000	-	149,820,000
	199,344,780	115,741,800	-	315,086,580
Accumulated depreciation :				
Computers	27,897,813	17,387,399	-	45,285,212
Office equipments	15,503,355	31,682,772	-	47,186,127
Vehicles	46,300,000	28,130,004	-	74,430,004
	89,701,168	77,200,175	-	166,901,343
Book value	109,643,612			148,185,237

6. Revenue and earnings - Donations

Represents donations from private, corporation and other institution for general programs (unrestricted). Total donation for the years ended 31 December 2010 and 2009 amounting to Rp 491,303,998 and Rp 575,545,154, respectively.

7. Expenses and loss - Others Projects and Donations

Represents Kembali project, others projects and donations. Total expenses for the years ended 31 December 2010 and 2009 amounting to Rp 425,214,300 and Rp 393,158,313, respectively.

8. Expenses and loss - General and administrative

Represents general and administrative expenses, which consists of :

	2010	2009
Salaries and allowance	543,375,483	541,165,759
Communications	9,304,002	9,018,065
Office supplies and stationary	16,266,934	20,248,443
Depreciation of fixed assets	65,623,415	77,200,175
Legal and professional fee	9,711,000	4,406,000
Foreign exchanges loss (gain) - net	12,825,318	48,760,119
Transportation	8,618,275	8,027,056
Recruitment	2,523,862	2,200,000
Others	109,890,942	81,476,093
	778,139,231	792,501,710
Allocation from Annika Linden Foundation (see note 10)	(600,000,000)	(392,700,000)
Total general and administrative expenses	178,139,231	399,801,710

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

9. YKIP-KIDS Scholarship Fund

Represents activity of YKIP – KIDS Scholarship, which consists of :

	2010	2009
Revenue and earnings		
Donation	281,621,933	167,729,533
Interest income	231,515,720	298,191,311
Total revenue and earnings	513,137,653	465,920,844
Expenses and loss :		
Kids Education project	138,123,270	134,604,500
Salary and benefits	46,800,000	39,000,000
Relieving and treatment	10,568,600	42,171,000
Communication	1,773,734	1,836,606
Travelling expenses	6,155,200	5,505,450
(Gain) loss on foreign exchange - net	4,973,160	21,115,138
Others	41,120,763	22,597,863
Total expenses and loss	249,514,727	266,830,557
Net increase of fund	263,622,926	199,090,287
Beginning balance temporarily restricted net assets	4,678,243,465	4,479,153,178
Ending balance temporarily restricted net assets	4,941,866,391	4,678,243,465

10. Annika Linden Foundation Project

Represents activity of project donation from Annika Linden Foundation Project, which consists of :

	2010	2009
Revenue and earnings		
Donation	2,020,532,844	-
Interest income	88,887,627	336,145,379
Total revenue and earnings	2,109,420,471	336,145,379
Expenses and loss :		
Pasar Badung Project	608,674,275	488,767,610
Kiola School Fee	27,000,000	36,420,000
HIV/AIDS Awareness School Program	132,099,479	409,269,584
Prothesis and Orthopedics	786,226,575	656,840,434
East Bali Poverty Program	48,206,237	456,993,763
Hearing Impairment	24,930,000	1,112,408,115
Kembali project	476,485,650	390,340,740

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

10. Annika Linden Foundation Project (continued)

	2010	2009
Lumina Preschool Project	-	90,832,950
Yayasan Bali Hati – Papsmeat Dental Health Project	-	(15,563,100)
Sound Pound for Bali Hears Program	65,903,885	-
Jara Mara Pati – Elders Project	264,604,750	-
Rehabilitation project	184,803,296	-
Others	163,514,046	217,807,391
Allocation to general and administrative expenses (see note 8)	600,000,000	392,700,000
Total expenses and loss	3,382,448,193	4,236,817,487
Net (decrease) increase of fund	(1,273,027,722)	(3,900,672,108)
Beginning balance temporarily restricted net assets	2,759,095,116	6,659,767,224
Ending balance temporarily restricted net assets	1,486,067,394	2,759,095,116

11. Bali Bomb Project 2005

Represents activity of project donation from Bali Bomb Project 2005, which consists of :

	2010	2009
Revenue and earnings	-	-
Expenses and loss :	-	-
Net increase (decrease) of fund	-	-
Beginning balance temporarily restricted net assets	821,901,226	821,901,226
Ending balance temporarily restricted net assets	821,901,226	821,901,226

12. Taufik Sinaga Fund

Represents activity of Taufik Sinaga Fund, which consists of :

	2010	2009
Revenue and earnings	-	-
Expenses and loss :		
Education cost (Taufik Sinaga)	5,122,000	5,443,261
Net (decrease) of fund	(5,122,000)	(5,443,261)
Beginning balance temporarily restricted net assets	43,183,731	48,626,992
Ending balance temporarily restricted net assets	38,061,731	43,183,731

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

13. Tropical Homes

Represent activity of Tropical Holmes Donation, which consists of :

	2010	2009
Revenue and earnings		
Donation	-	-
Total revenue and earnings	-	-
Expenses and loss		
Nurses	12,250,000	9,520,000
Program office	13,200,000	13,200,000
Transport allowance	484,300	850,723
Telecommunication	1,000,000	900,000
Bonus	1,100,000	1,100,000
Other	3,021,354	5,073,063
Total expenses and loss	31,055,654	30,643,786
Net (decrease) of fund	(31,055,654)	(30,643,786)
Beginning balance temporarily restricted net assets	31,055,654	61,699,440
Ending balance temporarily restricted net assets	-	31,055,654

14. Bali memorial / Quick Silver fund

Represent activity fund, which consist of :

	2010	2009
Revenue and earnings	-	-
Expenses and loss :		
Miscellaneous expenses	-	-
Net increase (decrease) of fund	-	-
Beginning balance temporarily restricted net assets	41,344,946	41,344,946
Ending balance temporary restricted net assets	41,344,946	41,344,946

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

15. Kembali Seraya Barat Funds

Represent activity of aware program funds, which consist of :

	2010	2009
Revenue and earnings	101,788,004	146,159,289
Total revenue and earning	101,788,004	146,159,289
Expenses and loss :		
Kembali Seraya Barat fund	88,624,750	64,709,333
Total expenses and loss	88,624,750	64,709,333
Net increase of fund	13,163,254	81,449,956
Beginning balance from priority restricted net assets	130,442,287	48,992,331
Ending balance temporarily restricted net assets	143,605,541	130,442,287

16. Others donation

Represent activity of Kembali Sanur fund, Kembali Seraya Tengah fund, Access BRF funds and others program fund, which consist of :

	2010	2009
Revenue and earnings		
Donation	151,057,674	234,708,217
Total revenue and earning	151,057,674	234,708,217
Expenses and loss		
Education cost	54,870,000	52,986,757
Kembali Sanur fund	48,256,100	49,551,068
Kembali Seraya Tengah fund	4,936,100	5,713,102
Hearing impairment	1,218,000	30,399,850
Wana Seraya, Gary Shepherd Fund	7,899,696	-
Others	60,304,100	12,367,909
Total expenses and loss	177,483,996	151,018,686
Net increase (decrease) of fund	(26,426,322)	83,689,531
Beginning balance from priority restricted net assets	148,441,863	64,752,332
Ending balance temporarily restricted net assets	122,015,541	148,441,863

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

17. Financial assets and liabilities

Financial assets

	Note	Financial assets at fair value through profit or loss	Loans and receivables	Available for Held to maturity financial assets	sale financial assets
Cash and cash equivalents	3	-	8,372,059,474	-	-
Other receivables - net	4	-	268,780,543	-	-
Total financial assets		-	8,640,840,017	-	-

Financial liabilities

	Financial liabilities at amortized cost	Financial liabilities at fair value through profit and loss
Taxes payable	10,689,363	-
Account payable and accrued expenses	277,853,917	-
Total financial liabilities	288,543,280	-

18. New financial accounting standards

The Indonesian Institute of Accountants has issued revised Statement of Financial Accounting Standards (SFAS) and Interpretations of Financial Accounting Standards (IFAS). These standards and interpretations effective as follows :

Period beginning on or after 1 January 2011

SFAS

1. SFAS 1 (Revised 2009), Presentation of Financial Statements
2. SFAS 2 (Revised 2009), Statements of Cash Flows
3. SFAS 3 (Revised 2010), Interim Financial Reporting
4. SFAS 4 (Revised 2009), Consolidated and Separate Financial Statements
5. SFAS 5 (Revised 2009), Operating Segments
6. SFAS 7 (Revised 2010), Related Party Disclosures
7. SFAS 8 (Revised 2010), Event After the Reporting Period
8. SFAS 12 (Revised 2009), Interest in Joint Ventures
9. SFAS 15 (Revised 2009), Investments in Associates
10. SFAS 19 (Revised 2010), Intangible Assets
11. SFAS 22 (Revised 2010), Business Combinations
12. SFAS 23 (Revised 2010), Revenues
13. SFAS 25 (Revised 2009), Accounting Policies, Changes in Accounting Estimates and Errors
14. SFAS 48 (Revised 2009), Impairment of Assets

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

18. New financial accounting standards (continued)

Period beginning on or after 1 January 2011 (continued)

SFAS (continued)

15. SFAS 57 (Revised 2009), Provisions, Contingent Liabilities and Contingent Assets
16. SFAS 58 (Revised 2009), Non Current Assets Held for Sale and Discontinued Operations

Interpretation of FAS

1. Interpretation of FAS 7 (Revised 2009), Consolidation of Special Purpose Entities
2. Interpretation of FAS 9, Changes in Existing Decommissioning, Restoration and Similar Liabilities
3. Interpretation of FAS 10, Customer Loyalty Programs
4. Interpretation of FAS 11, Distribution of Non-Cash Assets to Owners
5. Interpretation of FAS 12, Jointly Controlled Entities-Nonmonetary Contributions by Venturers
6. Interpretation of FAS 14, Intangible Assets-Website Costs
7. Interpretation of FAS 17, Interim Financial Reporting and Impairment

Periods beginning on or after 1 January 2012

SFAS

1. SFAS 10 (Revised 2010), The Effects of Changes in Foreign Exchange Rates
2. SFAS 18 (Revised 2010), Accounting and Reporting by Retirement Benefits Plans
3. SFAS 24 (Revised 2010), Employee Benefits
4. SFAS 34 (Revised 2010), Construction Contracts
5. SFAS 46 (Revised 2010), Accounting for Income Taxes
6. SFAS 50 (Revised 2010), Financial Instruments : Presentation
7. SFAS 60 (Revised 2010), Financial Instruments : Disclosure
8. SFAS 61, Accounting for Government Grants and Disclosure of Government Assistance

Interpretation of FAS

1. Interpretation of FAS 13, Hedges of Net Investment in a Foreign Operation
2. Interpretation of FAS No 15, SFAS No 24 - The Limit on a Defined Benefit Assets, Minimum Funding Requirements and their Interaction

Yayasan Kemanusiaan Ibu Pertiwi
Notes to Financial Statements (continued)

18. New financial accounting standards (continued)

Periods beginning on or after 1 January 2012 (continued)

Interpretation of FAS (continued)

3. Interpretation of FAS No. 18, Government Assistance - No Specific relate to Operating Activities
4. Interpretation of FAS No 20, Income Taxes - Changes in the Tax Status of an Entity or its Shareholders

The Company is still evaluating and has not determined the effects of these revised SFASs and Interpretation of FASs on the financial statements.

19. Subsequent event

Based on notarial deed No.37 date 25 May, 2011 of BF.Harry Prastawa, SH., a notary public in Denpasar, the board of management which effective from 1 may 2011 as follow :

Head of management board	: Purnama Bulan
General Secretary	: Endah Puspito Wardhani
Treasury	: Dolok Djati Djaja Siahaan
Members	: Antonius Andreas Djoko Dewanto Dipa