Financial Statement

Statement of Financial Position

As of December 31, 2025

Expressed in Rupiah, unless otherwise stated

	2025	2024
ASSETS		
Current Assets		
• Cash and Cash Equivalents	371,030,428.87	416,892,863.79
• Receivables	-	-
• Member receivables	10,500,000.00	10,500,000.00
• Advances Payment	91,302,180.00	99,589,880.00
• Prepaid expenses	43,000,000.00	-
Total Current Assets	**515,832,608.87**	**526,982,743.79**
Non Current Assets		
• Fixed Assets	11,754,000.00	9,250,000.00
• Accumulated Depreciation	(4,251,000.00)	(1,031,250.00)
Total Non Current Assets	**7,503,000.00**	**8,218,750.00**
Other Assets		
• Cross Account Entry	(96,941,562.06)	-
Total Other Assets	(96,941,562.06)	**0.00**
TOTAL ASSETS	**426,394,046.81**	**535,201,493.79**
LIABILITIES		
Current Liabilities	(3,612,251.00)	
• Salaries Payable	0.00	-
• Tax Payable	0.00	-
• Other Current Debts	0.00	-
Total Current Liabilities	(3,612,251.00)	**0.00**
NET ASSETS		
Without Restrictions	430,006,297.81	535,201,494.29
With Restrictions	-	-
Total Net Assets	**430,006,297.81**	**535,201,494.29**
TOTAL LIABILITIES AND NET ASSETS	**426,394,046.81**	**535,201,494.29**

Statement of Activity

As of December 31, 2025

Expressed in Rupiah, unless otherwise stated

	2025			2024		
	Without Restrictions	With Restrictions	Balances	Without Restrictions	With Restrictions	Balances
REVENUES						
• Donations from Domestic	1,400,000.00	-	1,400,000.00	2,397,000.00	-	2,397,000.00
• Donations from Abroad	145,269,599.88	-	145,269,599.88	1,332,000.00	-	1,332,000.00
Others Revenue		-			-	
• Program Revenue	173,300,163.00	-	173,300,163.00	117,041,858.00	-	117,041,858.00
• Sales Revenue	24,899,004.00	-	24,899,004.00	24,495,879.80	-	24,495,879.80
• Srevice Revenue	0.00	-	0.00	50,000.00	-	50,000.00
• Grant Revenue	0.00	-	0.00	346,190,639.29	-	346,190,639.29
• Bank Interest Income	1,771,399.98	-	1,771,399.98	2,231,803.20	-	2,231,803.20
TOTAL	**346,640,166.86**	-	**346,640,166.86**	**493,739,180.29**	-	**493,739,180.29**
EXPENSES						
• Program Expenses						
• Salary Expenses	184,066,650.33	-	184,066,650.33	111,444,000.00	-	111,444,000.00
• Program Support Expenses	267,768,713.01	-	267,768,713.01	278,815,608.00	-	278,815,608.00
TOTAL	**451,835,363.34**	-	**451,835,363.34**	**390,259,608.00**	-	**390,259,608.00**
Surplus (Deficit)	(105,195,196.48)	-	(105,195,196.48)	103,479,572.29	-	103,479,572.29
NET ASSETS						
Beginning Balance	535,201,494.29	-	535,201,494.29	313,413,292.00	-	313,413,292.00
BALANCE	**430,006,297.81**	-	**430,006,297.81**	**416,892,864.29**	-	**416,892,864.29**

Statement of Changes in Net Assets

As of December 31, 2025

Expressed in Rupiah, unless otherwise stated

	2025	2024
NET ASSETS WITHOUT RESTRICTION FROM RESOURCES		
Beginning Balance	535,201,494.29	313,413,292.00
• Current year's surplus	(105,195,196.48)	0.00
• Net assets that are exempt from restrictions	-	-
Ending balance	**430,006,297.81**	**313,413,292.00**
Other comprehensive income		
• Beginning Balance	-	-
• Current year comprehensive income	-	-
Ending balance	**0.00**	**0.00**
NET ASSETS WITH RESTRICTIONS FROM RESOURCES		
Beginning Balance		
• Current year's surplus	0.00	103,479,572.29
• Net assets that are exempt from restrictions	-	-
Ending balance	**0.00**	**103,479,572.29**
TOTAL NET ASSETS	**430,006,297.81**	**416,892,864.29**

Cash Flow Statements

As of December 31, 2025

Expressed in Rupiah, unless otherwise stated

	2025	2024
OPERATING ACTIVITIES		
Surplus (deficit) reconciliation for operation activities net cash :		
• Surplus	(105,195,196)	103,479,572
Adjustment for:		
• Advances Payment	8,287,700	1,918,750
• Receivables	(43,000,000)	-
• Member Receivables	0	(10,450,000)
• Other current debts	93,329,311	-
• Depreciation	3,219,750	1,031,250
Net cash provided by operating activities	**(43,358,435)**	**95,979,572**
INVESTING ACTIVITIES		
• Net assets that are exempt from restrictions	2,504,000	7,500,000
Equipment Purchase	**2,504,000**	**7,500,000**
FINANCING ACTIVITIES		
• There is no net cash provided by (used in) financing activities		
NET INCREASE (DECRESE) IN CASH AND CASH EQUIVALENTS	**(45,862,435)**	**103,479,572**
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	**416,892,864**	**313,413,292**
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	**371,030,429**	**416,892,864**



Initiatives of Change
Indonesia