YAYASAN CARE PEDULI

LAPORAN KEUANGAN/
FINANCIAL STATEMENTS

UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021/
FOR THE YEAR ENDED 31 DECEMBER 2021

D A N/ *A N D*

LAPORAN AUDITOR INDEPENDEN/
INDEPENDENT AUDITORS' REPORT

YAYASAN CARE PEDULI
LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021

YAYASAN CARE PEDULI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021

DAFTAR ISI / ***CONTENTS***

Yayasan CARE Peduli
Jl. Taman Margasatwa No.26 Blok D
Ragunan Pasar Minggu Jakarta Selatan 12550
Tel +6221 7805547 | Fax +6221 7805587
www.careindonesia.or.id

SURAT PERNYATAAN DIREKSI
TENTANG
TANGGUNG JAWAB ATAS LAPORAN KEUANGAN
PADA TANGGAL 31 DESEMBER 2021 DAN 2020
SERTA UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021 DAN 2020
YAYASAN CARE PEDULI/
*DIRECTOR' STATEMENT
REGARDING
THE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS
AS AT 31 DESEMBER 2021 AND 2020
FOR THE YEARS ENDED 31 DECEMBER 2021 AND 2020
YAYASAN CARE PEDULI*

Kami, yang bertanda tangan dibawah ini : / *We, the undersigned:*

1	Nama/ *Name*	: Hanna Paima Bonaria Siahaan
	Alamat kantor/ *Office address*	: Jl.Taman Margasatwa No.26D, Ragunan, Pasar Minggu, Jakarta 12550
	Alamat rumah/ *Residential address*	: Jl. Joglo Baru A-2/22, Joglo, Kembangan, Jakarta Barat
	Telepon/ *Telephone*	: 021 7805547
	Jabatan/ *Title*	: Chief Executive Officer
2	Nama/ *Name*	: Festina Lavida
	Alamat kantor/ *Office address*	: Jl. Taman Margasatwa No.26D, Ragunan, Pasar Minggu, Jakarta 12550
	Alamat rumah/ *Residential address*	: Jl. Tanjung Duren Selatan No.25, Jakarta 11470
	Telepon/ *Telephone*	: 021 7805547
	Jabatan/ *Title*	: Finance Director

menyatakan bahwa:	*declare that:*
1 Kami bertanggung jawab atas penyusunan dan penyajian laporan Keuangan Yayasan CARE Peduli ("Yayasan");	*1 We are responsible for the preparation and presentation of the financial statements of the Yayasan CARE Peduli ("the Foundation");*
2 Laporan keuangan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Umum;	*2 The statement of revenues and expenditures has been prepared and presented in accordance with Indonesian Accounting Standard Non-Publicly-Accountable Entities;*
3 a Semua informasi dalam laporan keuangan Yayasan telah dimuat secara lengkap dan benar;	*3 a All information in the financial statements of the Foundation have been disclosed in a complete and truthful manner;*
b Laporan keuangan Yayasan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;	*b The financial statements of the Foundation do not contain any incorrect information or material fact, nor do they omit information or material fact;*
4 Kami bertanggung jawab atas sistem pengendalian internal dalam Yayasan.	*4 We are responsible for the Foundation's internal control system.*
Demikian pernyataan ini dibuat dengan sebenarnya.	*Thus this statement is made truthfully.*

Jakarta, 27 April 2022	*Jakarta, 27 April 2022*
Chief Executive Officer/ Dewan Pengurus - Ketua/ *Chief Executive Officer/ Board of Managements - Chairman*	Direktur Keuangan/ Dewan Pengurus - Bendahara/ *Finance Director/ Board of Managements - Treasurer*
(Hanna Paima Bonaria Siahaan)	(Festina Lavida)

SEPULUH RIBU RUPIAH 10000 METERAI TEMPEL 21FD9AJX806214961

Ekshibit A — *Exhibit A*

YAYASAN CARE PEDULI
NERACA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
BALANCE SHEET
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

	31 Des 2021/ *31 Dec 2021*	Catatan/ *Notes*	31 Des 2020/ *31 Dec 2020*	
ASET				*ASSETS*
ASET LANCAR				*CURRENT ASSETS*
Kas dan bank	24.593.103.235	4	25.018.766.684	*Cash on hand and in banks*
Piutang	52.703.979	5	1.610.579.470	*Receivables*
Beban dibayar dimuka	297.071.944	6	2.250.536.144	*Prepaid expenses*
Uang muka	1.007.400.216	7	366.756.171	*Advances*
Jumlah Aset Lancar	25.950.279.374		29.246.638.469	*Total Current Assets*
JUMLAH ASET	25.950.279.374		29.246.638.469	*TOTAL ASSETS*
LIABILITAS DAN ASET NETO				*LIABILITIES AND NET ASSETS*
LIABILITAS				*LIABILITIES*
LIABILITAS LANCAR				*CURRENT LIABILITIES*
Beban akrual	348.671.090	8	4.236.206.158	*Accrued expenses*
Utang pajak	66.129.763	9	283.097.640	*Taxes payables*
Pendapatan diterima dimuka	19.196.080.958	10	18.272.158.670	*Unearned revenues*
Utang lain-lain	1.104.372.967	11	3.233.853.800	*Other payables*
Jumlah liabilitas lancar	20.715.254.778		26.025.316.268	*Total current liabilities*
JUMLAH LIABILITAS	20.715.254.778		26.025.316.268	*TOTAL LIABILITIES*
ASET NETO		12		*NET ASSETS*
Aset neto tidak terikat	4.677.808.772		2.112.185.217	*Unrestricted net assets*
Aset neto terikat	557.215.824		1.109.136.984	*Restricted net assets*
Jumlah aset neto	5.235.024.596		3.221.322.201	*Total net assets*
JUMLAH LIABILITAS DAN ASET NETO	25.950.279.374		29.246.638.469	*TOTAL LIABILITIES AND NET ASSETS*

Lihat Catatan atas Laporan Keuangan pada Ekshibit D terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan secara keseluruhan

See accompanying Notes to Financial Statements on Exhibit D which are an integral part of the Financial Statements taken as a whole

Jakarta, 27 April 2022/
Jakarta, 27 April 2022

Hanna Paima Bonaria Siahaan
Chief Executive Officer/ Dewan Pengurus - Ketua/
Chief Executive Officer/ Board of Managements - Chairman

Festina Lavida
Direktur Keuangan/ Dewan Pengurus - Bendahara/
Finance Director/ Board of Managements - Treasurer

YAYASAN CARE PEDULI
LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

		2021			2020			
	Catatan/ *Notes*	Tidak terikat/ *Unrestricted*	Terikat/ *Restricted*	Total/ *Total*	Tidak terikat/ *Unrestricted*	Terikat/ *Restricted*	Total/ *Total*	
PENERIMAAN	13							***REVENUES***
Kontribusi		2.539.840.160	49.915.850.863	52.455.691.023	372.051.142	54.848.928.469	55.220.979.611	*Contributions*
Pendapatan lain-lain - Neto		32.465.524	-	32.465.524	1.515.348.108	-	1.515.348.108	*Other incomes - Net*
Jumlah pendapatan		2.572.305.684	49.915.850.863	52.488.156.547	1.887.399.250	54.848.928.469	56.736.327.719	***Total incomes***
BEBAN								***EXPENDITURES***
Beban program	14	-	(49.915.850.863)	(49.915.850.863)	-	(54.848.928.469)	(54.848.928.469)	*Program expense*
Laba/(rugi) selisih kurs - Bersih		(6.682.129)	(551.921.160)	(558.603.289)	-	1.109.136.984	1.109.136.984	*Gain/(loss) on foreign exchange - Net*
Jumlah beban		(6.682.129)	(50.467.772.023)	(50.474.454.152)	-	(53.739.791.485)	(53.739.791.485)	***Total expenditures***
Perubahan Aset Neto		2.565.623.555	(551.921.160)	2.013.702.395	1.887.399.250	1.109.136.984	2.996.536.234	***Change in Net Assets***
ASET NETO PADA AWAL TAHUN		2.112.185.217	1.109.136.984	3.221.322.201	224.785.967	-	224.785.967	***NET ASSETS AT THE BEGINNING OF THE YEAR***
ASET NETO PADA AKHIR TAHUN		4.677.808.772	557.215.824	5.235.024.596	2.112.185.217	1.109.136.984	3.221.322.201	***NET ASSETS AT THE END OF THE YEAR***

Lihat Catatan atas Laporan Keuangan pada Ekshibit D terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan secara keseluruhan

See accompanying Notes to the Financial Statements Exhibit D which are an integral part of the Financial Statements taken as a whole

Jakarta, 27 April 2022/
Jakarta, 27 April 2022

Hanna Paima Bonaria Siahaan
Chief Executive Officer/ Dewan Pengurus - Ketua/
Chief Executive Officer/ Board of Managements - Chairman

Festina Lavida
Direktur Keuangan/ Dewan Pengurus - Bendahara/
Finance Director/ Board of Managements - Treasurer

YAYASAN CARE PEDULI
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

	2021	2020	
Rekonsiliasi Perubahan dalam Aset Neto Menjadi Kas Neto			*Reconciliation of Changes in Net Assets to Net Cash*
Perubahan Aset Neto	2.013.702.395	2.996.536.234	*Change in Net Assets*
Penyesuaian untuk Rekonsiliasi dalam Aset Neto menjadi Kas Neto yang (digunakan untuk) diperoleh dari Aktivitas Operasi:			***Adjustments for reconciliation in Net Assets to Net Cash (used in) provided by Operating Activities:***
Penurunan/ (Kenaikan) piutang	1.557.875.491	22.564.179.846	*Decrease/ (Increase) in receivables*
Penurunan/ (Kenaikan) dalam beban dibayar di muka dan uang muka	1.312.820.155	(910.409.706)	*Decrease/(Increase) in prepaid expense and advances*
(Penurunan)/ kenaikan beban akrual	(3.887.535.068)	2.916.850.661	*(Decrease)/ Increase in accrued expense*
(Penurunan)/ kenaikan utang pajak	(216.967.877)	219.034.623	*Increase in tax payable*
(Penurunan)/ kenaikan pendapatan diterima dimuka	923.922.288	(8.994.721.078)	*(Decrease) Increase in unearned revenue*
(Penurunan)/ kenaikan dalam utang lain-lain	(2.129.480.833)	1.593.850.963	*(Decrease)/Increase in other payables*
Kas Neto diperoleh (digunakan untuk) dari Aktivitas Operasi	(425.663.449)	20.385.321.543	***Net cash (used in) provided by Operating Activities***
(PENURUNAN) KENAIKAN KAS NETO DAN BANK	(425.663.449)	20.385.321.543	***NET (DECREASE) INCREASE OF CASH ON HAND AND IN BANKS***
KAS DAN BANK PADA AWAL TAHUN	25.018.766.684	4.633.445.141	***CASH ON HAND AND IN BANKS AT THE BEGINNING OF THE YEAR***
KAS DAN BANK PADA AKHIR TAHUN	24.593.103.235	25.018.766.684	***CASH ON HAND AND IN BANKS AT THE END OF THE YEAR***

Lihat Catatan atas Laporan Keuangan pada Ekshibit D terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan secara keseluruhan

See accompanying Notes to the Financial Statements on Exhibit D which are an integral part of the Financial Statements taken as a whole

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

1. INFORMASI UMUM

a. Yayasan CARE Peduli

Yayasan CARE Peduli ("Yayasan") berkedudukan di Jakarta Selatan didirikan berdasarkan Akta Notaris Sahlan Anas, S.H., M.Kn. No. 03 tanggal 31 Juli 2018 yang disahkan berdasarkan S.K. Kementerian Hukum dan HAM Republik Indonesia No. AHU-0010370.AH.01.04 tanggal 6 Agustus 2018. Anggaran Dasar Yayasan telah mengalami perubahan beberapa kali dengan perubahan terakhir adalah Akta Berita Acara Rapat Yayasan CARE Peduli No. 4 tanggal 18 Oktober 2019 oleh Notaris Sahlan Anas, S.H., M.Kn. dan disahkan berdasarkan S.K. Kementerian Hukum dan HAM Republik Indonesia No. AHU-AH.01.06-0016070 tanggal 23 Oktober 2019.

Yayasan mempunyai maksud dan tujuan untuk berkontribusi pada pengurangan kemiskinan dan keadilan sosial di Indonesia dengan membangun ketangguhan lembaga dan komunitas secara holistik melalui dua pilar utama yaitu Keadilan Jender dan Inklusi Sosial, dan Pengelolaan Risiko Bencana. Dalam upaya mencapai misinya, Yayasan dapat bekerja sama dengan mitra di pemerintahan, organisasi, masyarakat sipil, gerakan sosial, sektor swasta dan donor.

Berdasarkan Akta Notaris Sahlan Anas S.H., M.Kn. No. 17 tanggal 8 Oktober 2021, yang disahkan berdasarkan SK Kementerian Hukum dan HAM Republik Indonesia No. AHU-AH.01.06-0028754 tanggal 11 Oktober 2021 susunan Pembina Yayasan, Dewan Pengawas Yayasan dan Dewan Pengurus Yayasan per 31 Desember 2021 dan 2020 adalah sebagai berikut:

1. GENERAL INFORMATION

a. Yayasan CARE Peduli

Yayasan CARE Peduli ("the Foundation") domiciled in South Jakarta established based on Deed of Notary Sahlan Anas, S.H., M.Kn. No. 03 dated 31 July 2018 and has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-0010370.AH.01.04 dated 6 August 2018. The Foundation's Articles of Association have been amended several times with the latest amendment is Deed of Minutes of Meeting of Yayasan CARE Peduli No. 4 dated 18 October 2019 by Notary Sahlan Anas, S.H., M.Kn. and has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.06-0016070 dated 23 October 2019.

The Foundation has purpose and objective to contribute in poverty reduction and social justice in Indonesia by building communities and institutions' resilience holistically through two main pillars namely Gender Justice and Social Inclusion and Disaster Risk Management. In order to achieve its mission, Foundation may work together in partnership with government, organizations, civil societies, social movements, private sectors and donors.

Based on Deed of Notary Sahlan Anas S.H., M.Kn. No. 17 dated 8 October 2021 which has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.06-0028754 dated 11 October 2021, the composition of the Foundation's Board of Patrons, Board of Supervisors and Board of Management as of 31 December 2021 and 2020 are as follows:

		2021		
Dewan Pembina				***Board of Advisors***
Ketua	:	Kenneth John Sunquist	:	*Chairman*
Anggota	:	Doktorandus Teuku Faizasyah	:	*Member*
Dewan Pengawas				***Board of Supervisors***
Ketua	:	Vivien Kusumowardhani	:	*Chairman*
Anggota	:	Sarosh Hoshang Nanavati	:	*Members*
Anggota	:	Agus Prabowo	:	*Members*
Dewan Pengurus				***Board of Managements***
Ketua	:	Hanna Paima Bonaria Siahaan	:	*Chairman*
Sekretaris	:	Lucky Kurniawan	:	*Secretary*
Bendahara	:	Festina Lavida		*Treasure*

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

1. **INFORMASI UMUM** (Lanjutan)

1. ***GENERAL INFORMATION*** *(Continued)*

a. **Yayasan CARE Peduli** (Lanjutan)

a. ***Yayasan CARE Peduli*** *(Continued)*

		2020		
Dewan Pembina				***Board of Advisors***
Ketua	:	Kenneth John Sunquist	:	*Chairman*
Anggota	:	Doktorandus Teuku Faizasyah	:	*Member*
Dewan Pengawas				***Board of Supervisors***
Ketua	:	Vivien Kusumowardhani	:	*Chairman*
Anggota	:	Millie Lukito	:	*Members*
Anggota	:	Sarosh Hoshang Nanavati	:	*Members*
Anggota	:	Kadry Youssef Kamel Furany	:	*Members*
Dewan Pengurus				***Board of Managements***
Ketua	:	Hanna Paima Bonaria Siahaan	:	*Chairman*
Sekretaris	:	Susy Darmayanti	:	*Secretary*
Bendahara 1	:	Hadi Sutjipto	:	*Treasure 1*
Bendahara 2	:	Festina Lavida	:	*Treasurer*

Pada tanggal 31 Desember 2021 dan 2020, Yayasan memiliki masing-masing 39 dan 52 karyawan dengan Perjanjian Kerja Waktu Tertentu.

As of 31 December 2021 and 2020, the Foundation had 39 and 52 employees respectively with Specified Time Work Agreement/Perjanjian Kerja Waktu Tertentu.

b. **Sumber Penerimaan**

Sebelum 1 September 2019, sumber Utama pendapatan adalah kontribusi dari pemerintah negara lain, lembaga pendanaan/perusahaan internasional yang disalurkan melalui CARE International dan anggotanya ke CARE International Indonesia dan kemudian dipindahkan ke Yayasan pada 1 Oktober 2019.

Terhitung sejak 1 September 2019, sesuai dengan aturan pemerintah Indonesia dan perubahan status Yayasan di dalam CARE Internasional dari perwakilan CARE Kanada di Indonesia menjadi calon anggota CARE Internasional maka memungkinkan Yayasan untuk memobilisasi sumber dayanya secara langsung melalui berbagai upaya seperti keikutsertaan dalam tender kompetitif, kerjasama langsung dengan Donor, kerjasama dengan organisasi lain dalam mencari dana, dll. Sehingga sumber pendapatan Yayasan selain sumber pendapatan diatas, dapat juga mengakses dana dari luar dan dalam negeri, contohnya pemerintah negara lain, lembaga pendanaan/perusahaan internasional, pemerintah Indonesia, korporasi dan individu.

b. ***Sources of Revenues***

Prior to 1 September 2019, the main source of income was contributions from governments of other countries, funding institutions/international companies channeled through CARE International and its members to CARE International Indonesia and then transferred to the Foundation on 1 October 2019.

As of 1 September 2019, in accordance with the regulations of the Indonesian government and the change in the status of the Foundation within CARE International from a representative of CARE Canada in Indonesia to a candidate member of CARE International, it allows the Foundation to mobilize its resources directly through various efforts such as participation in competitive tenders, direct cooperation. with donors, cooperation with other organizations to raise funds, etc. So that the Foundation's income sources other than the above sources of income, can also access funds from outside and within the country, for example, governments of other countries, funding institutions / international companies, the Indonesian government, corporations and individuals.

2. **IKHTISAR KEBIJAKAN AKUNTANSI PENTING**

2. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

a. **Dasar Penyusunan**

Prinsip kebijakan akuntansi yang diadopsi dalam penyusunan laporan keuangan dinyatakan dalam Catatan 2. Kebijakan tersebut telah diterapkan secara konsisten untuk setiap tahun penyajian, kecuali dinyatakan lain.

a. ***Basis of Preparation***

The principal accounting policies adopted in the preparation of the financial statements are set out in Note 2. The policies have been consistently applied to all the years presented, unless otherwise stated.

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

2. IKHTISAR KEBIJAKAN AKUNTANSI PENTING (Lanjutan)

a. **Dasar Penyusunan** (Lanjutan)

Yayasan telah menerapkan Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Publik di Indonesia (SAK-ETAP).

Laporan keuangan Yayasan disajikan dalam Rupiah (Rp), yang juga merupakan mata uang fungsional Yayasan.

Laporan arus kas disusun dengan metode tidak langsung dengan mengelompokkan arus kas atas dasar aktivitas operasi, investasi dan pendanaan.

b. **Transaksi Dalam Mata Uang Asing**

Transaksi-transaksi selama tahun berjalan dalam mata uang asing dicatat ke dalam Rupiah menggunakan kurs mingguan Bank Indonesia, kecuali untuk penukaran mata uang asing ke Rupiah ditranslasikan pada saat tanggal transaksi. Pada tanggal pelaporan, pos moneter dalam mata uang asing dijabarkan kedalam Rupiah menggunakan kurs Bank Indonesia pada tanggal laporan keuangan.

Keuntungan dan kerugian selisih kurs yang timbul dari transaksi dalam mata uang asing dan dari penjabaran set dan kewajiban moneter dalam mata uang asing, diakui dalam laporan aktivitas tahun berjalan.

Pada tanggal 31 Desember 2021 dan 2020, nilai tukar yang digunakan adalah sebagai berikut:

	2021 Rp	2020 Rp	
USD	14.269	14.109	*USD*
Euro	16.127	17.730	*Euro*

c. **Kas dan bank**

Kas dan bank terdiri dari kas kecil dan kas di bank.

d. **Beban Dibayar Dimuka**

Beban dibayar dimuka diamortisasi selama periode manfaat tersebut dirasakan.

e. **Piutang Donor**

Piutang Donor merupakan biaya yang dikeluarkan untuk masing-masing proyek yang dikenakan kepada masing-masing donor.

f. **Pajak Penghasilan**

Yayasan merupakan entitas nirlaba (*non-profit organization*). Sumber pendapatan utama yang diterima Yayasan berasal dari sumbangan, yang bukan merupakan objek pajak penghasilan badan.

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

*2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)*

*a. **Basis of Preparation** (Continued)*

The Foundation has adopted Indonesian Accounting Standard Non-Publicly-Accountable Entities.

The financial statements of the Foundation are presented in Rupiah (Rp), which is also the functional currency of the Foundation.

The statement of cash flows have been prepared on indirect method by classifying the cash flows on the basis of operating, investing and financing activities.

*b. **Foreign Currency Transaction***

Transactions during the year in foreign currencies are recorded to Rupiah using Bank Indonesia's weekly rates, except for the exchange of foreign currency into Rupiah which translated the date of the transaction. At the reporting date, monetary items denominated in foreign currencies are translated into Rupiah using the exchange rates of Bank Indonesia at the date of the financial statements.

Exchange gains and losses arising from transactions in foreign currencies and from the translation of foreign currency monetary assets and liabilities are recognized in the current year statement of activities.

As of 31 December 2021 and 2020, the exchange rates used are as follows:

*c. **Cash on hand and in banks***

Cash on hand and in banks consist of petty cash and cash in banks.

*d. **Prepaid Expenses***

Prepaid expenses are amortized over the period using which the benefit is derived.

*e. **Donor Receivables***

Donor receivables represent costs incurred for each project that is charged to each donor.

*f. **Income Taxes***

The Foundation is non-profit entities. The main source of receipt by the Foundation comes from donations, which are not objects of corporate income tax.

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

2. **IKHTISAR KEBIJAKAN AKUNTANSI PENTING** (Lanjutan)

g. **Pengakuan Pendapatan dan Beban**

Yayasan memperoleh sumber dana dari sumbangan para anggota dan para penyumbang lain yang tidak mengharapkan imbalan apapun. Dana yang terkumpul diklasifikasikan ke dalam 2 (dua) jenis, yaitu:

i. Dana tidak terikat

Merupakan dana dari sumbangan tidak terikat, yang penggunaannya tidak dibatasi untuk tujuan tertentu oleh penyumbang.

Pendapatan tidak terikat diakui sebagai pendapatan pada tahun ketika dana tersebut dijaminkan, selama pengumpulan dapat dilakukan dan ketika kondisi yang ditentukan oleh Donor terpenuhi.

ii. Dana terikat

Merupakan dana dari kontribusi terikat, yang penggunaannya dibatasi untuk tujuan tertentu oleh penyumbang. Pembatasan tersebut dapat bersifat permanen atau temporer.

Pendapatan yang dibatasi penggunaannya diakui sebagai pendapatan sepanjang kondisi pendanaan telah terpenuhi dan biaya terkait telah terjadi.

Yayasan mengakui pendapatan terikat pada saat pendapatan tersebut digunakan oleh kegiatan proyek selama tahun tersebut. Ketika pendapatan dari proyek diterima dimana Yayasan menanggung kewajiban untuk memberikan manfaat ekonomi secara langsung kembali kepada pihak pemberi dana, ini dianggap sebagai transaksi timbal balik dan pendapatan hibah diakui dalam “Pendapatan Tangguhan” dalam Laporan Posisi Keuangan sampai jasa tersebut telah telah diserahkan kepada Donor.

Pendapatan dari Donor dengan klausa kondisional dalam perjanjian hibah, akan ditangguhkan sampai biaya dikeluarkan. Jumlah pendapatan yang ditangguhkan akan dikembalikan pada tahun fiskal berikutnya menjadi pendapatan.

Pendapatan lain-lain terdiri dari pandapatan bunga bersih. Pendapatan bunga diakui saat diperoleh.

Beban diakui saat terjadi (basis akrual).

*2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)*

*g. **Revenues and Expenses Recognition***

The Foundation obtains funding from donations from members and other donors without any returns. Funds collected are classified into 2 (two) types, namely:

i. Unrestricted funds

Funds from unrestricted donations, the use of which is not restricted to specific purposes by donors.

Unrestricted fund is recognized as revenue in the year in which the fund are pledged, as long as collection is probable and when the conditions imposed by the Donor have been met.

ii. Restricted funds

Funds from restricted contribution, the use of which is restricted for certain purposes by donors. These restrictions can be permanent or temporary.

Restricted revenue is recognized as revenue to the extent that the fund conditions have been met and the related expenses have been incurred.

The Foundation recognised restricted revenue at the point in time that the revenue is utilised by a project activities during the year. When revenue from project is received whereby the Foundation incurs an obligation to deliver economic benefit directly back to the funding party, this is considered a reciprocal transaction and the grant revenue is recognised in “Deferred Revenue” in the Statement of Financial Position until the service has been delivered to the Donor.

Revenue from the Donor with any conditional clause in the grant agreement, will be deferred until expenses are incurred. The amount of deferred revenue will be reversed in the next fiscal year to revenue.

Other incomes consist of interest income – Net. Interest income is recognized when earned.

Expenses are recognized when incurred (accrual basis).

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

3. ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING

Pertimbangan

Penyusunan laporan keuangan mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari aset dan liabilitas, dan pengungkapan aset dan liabilitas kontinjensi pada tanggal laporan keuangan serta jumlah pendapatan dan beban selama periode pelaporan.

Estimasi dan Asumsi

Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya

Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada akhir periode pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya, diungkapkan dibawah ini.

Yayasan mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan disusun. Asumsi dan situasi mengenai perkembangan masa depan, mungkin berubah akibat perubahan pasar atau situasi diluar kendali Yayasan. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

Judgement

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements and the total income and expenses during the reporting period.

Estimates and Assumptions

Uncertainty regarding these assumptions and estimates can impact in a material adjustment to the carrying amounts of assets and liabilities in the next reporting period.

The main assumptions for the future and other main sources of estimation uncertainty at the end of the reporting period that have a significant risk of a material adjustment to the carrying amounts of assets and liabilities for the following year, are disclosed below.

The Foundation bases assumptions and estimates on parameters available when the financial statements were prepared. Assumptions and situations regarding future developments, may change due to market changes or situations outside the control of the foundation. These changes are reflected in the assumptions when they occur.

4. KAS DAN BANK / *4. CASH ON HAND AND IN BANKS*

	2021	2020	
Kas Kecil	5.000.000	5.000.000	***Cash on hand***
Bank			***Cash in banks***
Rupiah			***Rupiah***
PT Bank Negara Indonesia (Persero) Tbk	2.683.252.611	976.211.046	*PT Bank Negara Indonesia (Persero) Tbk*
PT Bank Central Asia Tbk	134.083.411	5.233.227	*PT Bank Central Asia Tbk*
Dolar Amerika Serikat			***US Dollar***
PT Bank Negara Indonesia (Persero) Tbk	14.833.409.011	21.543.174.509	*PT Bank Negara Indonesia (Persero) Tbk*
Euro			***Euro***
PT Bank Negara Indonesia (Persero) Tbk	6.937.358.202	2.489.147.902	*PT Bank Negara Indonesia (Persero) Tbk*
Sub jumlah bank	24.588.103.235	25.013.766.684	***Sub total cash in banks***
Jumlah	24.593.103.235	25.018.766.684	***Total***

5. PIUTANG / *5. RECEIVABLES*

Piutang merupakan piutang yang berasal dari biaya yang dikeluarkan terdiri atas:

Receivables are receivables from costs incurred as follows:

	2021	2020	
Piutang lainnya	52.703.979	-	*Other receivables*
Piutang donor	-	1.610.579.470	*Donor receivables*
Jumlah	52.703.979	1.610.579.470	***Total***

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

6. BEBAN DIBAYAR DIMUKA / *6. PREPAID EXPENSES*

	2021	2020	
Sewa	219.399.982	209.828.144	*Rent*
Deposit	20.746.000	33.108.000	*Deposit*
Lainnya	56.925.962	2.007.600.000	*Others*
Jumlah	297.071.944	2.250.536.144	***Total***

7. UANG MUKA / *7. ADVANCES*

	2021	2020	
Uang muka – *Sub Grantee*	1.007.400.216	315.311.138	*Advance Sub-Grantee*
Uang muka proyek	-	42.350.000	*Advance Project*
Uang muka perjalanan	-	9.095.033	*Advance Travel*
Jumlah	1.007.400.216	366.756.171	***Total***

8. BEBAN AKRUAL / *8. ACCRUED EXPENSES*

	2021	2020	
Beban akrual	348.671.090	4.236.206.158	*Accrued expense*

9. UTANG PAJAK / *9. TAXES PAYABLES*

	2021	2020	
Pajak Penghasilan:			***Income Tax:***
PPh 21	32.993.917	251.643.376	*Article 21*
PPh 23	28.915.077	26.609.820	*Article 23*
PPh 4(2)	4.220.769	4.844.444	*Article 4(2)*
Jumlah	66.129.763	283.097.640	***Total***

10. PENDAPATAN DITERIMA DIMUKA / *10. UNEARNED REVENUE*

Merupakan hutang kepada donatur atas kontribusi yang sudah diterima namun proyeknya belum terealisasi sepenuhnya, dengan rincian proyek sebagai berikut:

Represents payable to the donor for contribution that have been received but the projects has not been fully realized, with the details projects as follows:

	2021	2020	
Rupiah			***Rupiah***
COVID-19 *Response Indonesia*	323.533.552	-	*COVID-19 Response Indonesia*
Expanding Girls Leadership and Participation Through Sustaining, Applying and Scaling Up P.A.C.E pilot Interventions in West Java	291.593.700	-	*Expanding Girls Leadership and Participation Through Sustaining, Applying and Scaling Up P.A.C.E pilot Interventions in West Java*
Invest Project	63.205.177	-	*Invest Project*
Generasi Hebat 2021	432.728	-	*Generasi Hebat 2021*
Women and Girls at the Center Covid-19 Prevention Project	-	1.227.861.820	*Women and Girls at the Center Covid-19 Prevention Project*
Kimia Farma *Project*	-	113.343.386	*Kimia Farma Project*
SMI *Project*	-	89.833.467	*SMI Project*
Sub jumlah Rupiah	678.765.157	1.431.038.673	*Sub total Rupiah*
Sub jumlah dipindahkan	678.765.157	1.431.038.673	*Sub total carried forward*

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

10. PENDAPATAN DITERIMA DIMUKA (Lanjutan) / *10. UNEARNED REVENUE (Continued)*

Merupakan hutang kepada donatur atas kontribusi yang sudah diterima namun proyeknya belum terealisasi sepenuhnya, dengan rincian proyek sebagai berikut: (Lanjutan)

Represents payable to the donor for contribution that have been received but the projects has not been fully realized, with the details projects as follows: (Continued)

	2021	2020	
Sub jumlah pindahan	678.765.157	1.431.038.673	*Sub total brought forward*
Dollar Amerika Serikat			***US Dollar***
CII Nationalization - CC	6.893.355.785	6.814.130.339	*CII Nationalization - CC*
Emergency Fooled Fund	6.209.998.131	3.347.835.100	*Emergency Fooled Fund*
Membership Transition	3.288.481.744	2.676.986.257	*Membership Transition*
Target Entreprise Inc – Workers Well Being Initiative Project	-	2.363.777.784	*Target Entreprise Inc – Workers Well Being Initiative Project*
CARGILL – Prosper II	2.125.480.141	1.057.608.661	*CARGILL – Prosper II*
Starbucks Foundation- The HOPE Indonesia Project	-	8.970.841	*Starbucks Foundation- The HOPE Indonesia Project*
Gates Foundation – ER Sulawesi Earthquake and Tsunami in Indonesia	-	1.099.461	*Gates Foundation – ER Sulawesi Earthquake and Tsunami in Indonesia*
Sub jumlah Dollar Amerika Serikat	18.517.315.801	16.270.408.443	*Sub total US Dollar*
Euro			***Euro***
MOFA Lux – Post earthquake and tsunami recovery of the affected population of Central Sulawesi	-	310.618.660	*MOFA Lux - Post earthquake and tsunami recovery of the affected population ofCentral Sulawesi*
The Netherland Ministry of Foreign Affairs - Partners for Resilience Strategic Partnership (PfR)	-	260.092.894	*The Netherland Ministry of Foreign Affairs – Partners for Resilience Strategic Partnership (PfR)*
Sub jumlah Euro	-	570.711.554	*Sub total Euro*
J u m l a h	19.196.080.958	18.272.158.670	***T o t a l***

11. UTANG LAIN-LAIN / *11. OTHER PAYABLES*

	2021	2020	
Utang pesangon	464.516.152	481.935.212	*Severance payable*
Utang cuti tahunan	222.665.694	192.035.533	*Annual leave payable*
Utang gaji ke-13	191.308.036	288.452.886	*13th salary payable*
Utang asuransi	182.237.427	-	*Safe and security payable*
Utang donor	-	741.729.269	*Donor payable*
Utang lain-lain (dibawah Rp 100.000.000)	43.645.658	98.425.746	*Other payables (below Rp 100.000.000)*
Interco billings	-	1.431.275.154	*Interco billings*
J u m l a h	1.104.372.967	3.233.853.800	***T o t a l***

12. ASET NETO / *12. NET ASSETS*

Akun ini terdiri dari bagian tidak terikat yang dibebaskan dari pembatasan apabila tujuan atas pembatasan yang ditetapkan oleh donatur telah selesai atau berakhir.

This account consists of unrestricted contributions which were released from restrictions when the purpose restrictions specified by the donors has been accomplished or expired.

	2021	2020	
Aset neto – tidak terikat	4.677.808.772	2.112.185.217	*Net assets - unrestricted*
Aset neto - terikat	557.215.824	1.109.136.984	*Net assets - restricted*
J u m l a h	5.235.024.596	3.221.322.201	***T o t a l***

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

13. PENERIMAAN / *13. REVENUES*

	2021	2020	
KONTRIBUSI TERIKAT			***RESTRICTED CONTRIBUTION***
Increase Resilience through Climate Smart/Disaster Proof Nutrition Sensitive Value Chains in Central Sulawesi Project	14.006.925.348	3.881.566.715	*Increase Resilience through Climate Smart/Disaster Proof Nutrition Sensitive Value Chains in Central Sulawesi Project*
Emergency Pooled Fund - 2018 Sulawesi Earthquake & Tsunami Project	10.773.097.563	4.674.355.760	*Emergency Pooled Fund - 2018 Sulawesi Earthquake & Tsunami Project*
COVID-19 Response Indonesia	5.333.699.208	-	*COVID-19 Response Indonesia*
Target Enterprise Inc. - Worker Well Being Initiative Project	4.628.763.244	4.743.647.424	*Target Enterprise Inc. - Worker Well Being Initiative Project*
West Sulawesi - Earthquake Response	4.594.928.582	-	*West Sulawesi - Earthquake Response*
Cargill – PROSPER II	4.386.216.054	2.036.549.732	*Cargill – PROSPER II)*
Women and Girls at the Center Covid-19 Prevention Project	1.620.448.697	419.570.088	*Women and Girls at the Center Covid-19 Prevention Project*
CI-Membership Transition	1.559.189.397	1.987.810.092	*CI-Membership Transition*
Start Fund Alert 512 Indonesia Cyclone	893.466.921	-	*Start Fund Alert 512 Indonesia Cyclone*
Expanding Girls Leadership and Participation Through Sustaining, Applying and Scaling Up P.A.C.E pilot Interventions in West Java	540.832.460	-	*Expanding Girls Leadership and Participation Through Sustaining, Applying and Scaling Up P.A.C.E pilot Interventions in West Java*
Emergency Response in West Sulawesi	411.065.100	-	*Emergency Response in West Sulawesi*
Expanding Girls Leadership and Participation Through Sustaining, Applying, and Scaling Up PACE Methods	374.629.104	-	*Expanding Girls Leadership and Participation Through Sustaining, Applying, and Scaling Up PACE Methods*
Small grants	329.563.464	337.100.721	*Small grants*
Generasi Hebat 2021	169.691.841	-	Generasi Hebat 2021
West Sulawesi - Earthquake Early Recovery Response	150.784.571	-	*West Sulawesi - Earthquake Early Recovery Response*
MOFA Netherlands - Partners for Resilience Strategic Parntership (Country)	82.505.800	3.787.996.199	*MOFA Netherlands - Partners for Resilience Strategic Partnership (Country)*
INVEST Project	51.061.909	-	*INVEST Project*
Starbuck Foundation – The Hope Indonesia Project	8.978.700	1.513.206.369	*Starbuck Foundation – The Hope Indonesia Project*
CII Nationalization - CC	2.900	96.495.897	*CII Nationalization - CC*
DEC Indonesia Tsunami Appeal Phase II		7.351.245.072	*DEC Indonesia Tsunami Appeal Phase II*
SHO Dutch - SHO Sulawesi	-	5.045.028.199	*SHO Dutch - SHO Sulawesi*
C&A Foundation – BUKA Project	-	4.706.365.524	*C&A Foundation – BUKA Project*
MOFA Luxemburg - Post Earthquake & Tsunami Recovery	-	3.471.203.553	*MOFA Luxemburg - Post Earthquake & Tsunami Recovery*
Cargill - Response Covid 19 Care Indonesia	-	2.524.726.382	*Cargill - Response Covid 19 Care Indonesia*
WASH in schools and health care facilities in PASIGALA area	-	2.399.163.593	*WASH in schools and health care facilities in PASIGALA area*
ADH - COVID-19 Emergency Response in Central Sulawesi	-	1.153.476.277	*ADH - COVID-19 Emergency Response in Central Sulawesi*
WV - SINERGI Phase 1	-	1.153.535.599	*WV - SINERGI Phase 1*
CARGILL- Implementation of the Stengthenin CARE'S (RRACE) Indonesia	-	985.317.822	*CARGILL - Implementation of the Stengthening CARE'S (RRACE) – Indonesia*
P.A.C.E. Young Girls Program	-	909.827.613	*P.A.C.E. Young Girls Program*
MOFA Netherlands – Partners for Resilience Strategic Partnership (Regional Team)	-	739.828.241	*MOFA Netherlands – Partners for Resilience Strategic Partnership (Regional Team)*
Mc Cormick – Value chain baseline survey	-	510.271.000	*Mc Cormick – Value chain baseline survey*
The Ishk Tolaram - COVID-19 Response and Recovery for Garment Workers in West Java	-	420.640.597	*The Ishk Tolaram - COVID-19 Response and Recovery for Garment Workers in West Java*
Jumlah penerimaan kontribusi terikat	49.915.850.863	54.848.928.469	*Total restricted contribution revenues*

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

13. **PENERIMAAN** (Lanjutan) / *13. **REVENUES** (Continued)*

	2021	2020	
KONTRIBUSI TIDAK TERIKAT			***UNRESTRICTED CONTRIBUTION***
Donor lain-lain	1.344.136.631	372.051.142	*Other donors*
ICR Revenue	1.195.703.529	1.515.348.108	*ICR Revenue*
Penerimaan bunga	32.465.524	-	*Interest income*
Jumlah penerimaan kontribusi tidak terikat	2.572.305.684	1.887.399.250	*Total unrestricted contribution revenues*
J u m l a h	52.488.156.547	56.736.327.719	***T o t a l***

14. BEBAN PROGRAM - TERIKAT / *14. PROGRAM EXPENSES - RESTRICTED*

	2021	2020	
Beban proyek	28.231.925.214	28.011.006.509	*Project expenses*
Biaya staff dan *benefit*	13.557.153.776	16.187.930.814	*Staff costs and benefits*
Pelatihan, pertemuan dan *workshop*	4.487.513.601	3.548.783.669	*Training, meeting & workshop*
Jasa profesional	718.307.909	1.507.166.934	*Professional fee*
Peralatan kantor	716.953.210	2.442.572.425	*Office equipment*
Beban perjalanan	645.960.814	749.001.866	*Travel expenses*
Sewa kantor	527.587.112	742.707.816	*Office rent*
Publikasi dan *fundraising*	349.150.315	270.453.751	*Publication and fundraising*
Biaya lainnya	681.298.912	1.389.304.685	*Other expenses*
J u m l a h	49.915.850.863	54.848.928.469	***T o t a l***

15. SITUASI PANDEMI COVID-19

Pada 12 April 2020, Kementrian Kesehatan Republik Indonesia menyatakan ancaman novel corona virus (COVID-19) sebagai kejadian luar biasa dan direkomendasikan Pembatasan Sosial Berskala Besar (PSBB).

Dampak terhadap Yayasan adalah sebagai berikut:

Pada tahun anggaran 2021, pandemi COVID-19 sudah berjalan selama 1 tahun, sehingga kegiatan Yayasan sudah kembali normal sejak akhir kwartal akhir 2020. Namun, pada pertengahan 2021 ketika terjadi lonjakan akibat varian Delta, kegiatan lapangan program sempat dibatasi dan staf program bekerja dari rumah selama kira-kira 1 bulan. Pada periode lonjakan, beberapa staf juga sempat terkonfirmasi positif.

Lonjakan kasus dan kematian akibat varian Delta juga mendapatkan perhatian dari konfederasi CARE International. Dengan dukungan CARE USA, Yayasan mendapatkan dana cukup besar dari Donor untuk pengadaan oksigen, tenda bertekanan negatif untuk partus di PUSKESMAS diperuntukkan bagi bumil positif, dan kelengkapan vitamin dan gizi untuk perempuan, lansia dan anak-anak yang positif dan isolasi mandiri di rumah.

15. COVID-19 PANDEMIC SITUATION

On 12 April 2020, the Ministry of Health of The Republic Indonesia declared the novel strain of corona virus (COVID-19) an extraordinary event ("Kejadian Luar Biasa") and recommended Large Scale Social Restrictions (PSBB).

Impacts to the Foundation as follows:

By the 2021 fiscal year, the COVID-19 pandemic has been running for 1 year, so the Foundation's activities have returned to normal since the end of the final quarter of 2020. However, in mid-2021 when there was a spike due to the Delta variant, program field activities were subjected to limitations and program staff worked from home for about 1 month. During the spike, several staff were also confirmed positive.

The spike in cases and deaths from the Delta variant has also caught the attention of the CARE International confederation. With the support of CARE USA, the Foundation received substantial funds from donors for oxygen supply, negative pressure tents for parturition at the PUSKESMAS for positive COVID-19 pregnant women, and complete vitamins and nutrition for positive elderly woman and children at home.

YAYASAN CARE PEDULI
CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
31 DESEMBER 2021
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

YAYASAN CARE PEDULI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
(Expressed in Rupiah, unless otherwise stated)

16. PERISTIWA SETELAH TANGGAL PELAPORAN

a) Kontribusi

1) Pendapatan dari CARE Netherlands

Pada tanggal 7 Januari 2022, Yayasan telah menerima dana dari CARE Netherlands sebesar Rp 166.942.169 untuk Nomor Kontrak 27551 dengan judul Proyek Partners for Resilience SP - Indonesia

2) Pendapatan dari PT Kimia Farma

Pada tanggal 11 Januari 2022, Yayasan telah menerima dana dari PT Kimia Farma sebesar Rp 59.680.000 untuk kontrak dengan judul Proyek "Generasi Hebat 2021."

16. EVENTS AFTER REPORTING DATE

a) Contributions

1) Incoming funds from CARE Netherlands (ID0015)

On 7 January 2022, the Foundation has receipt funds from CARE Netherlands amounting to Rp 166.942.169 for the Contract Number 27551 with Project title Partners for Resilience SP - Indonesia.

2) Incoming funds from PT Kimia Farma (ID0032)

On 11 January 2022, the Foundation has received funding from PT Kimia Farma in the amount of Rp 59.680.000 for contract with the title Project "Generasi Hebat 2021."

17. OTORISASI LAPORAN KEUANGAN

Manajemen bertanggungjawab terhadap penyusunan dan penyajian laporan keuangan yang telah difinalkan dan disetujui pada tanggal 27 April 2022.

17. AUTHORIZATION OF THE FINANCIAL STATEMENTS

Management is responsible for the preparation and presentation of the financial statements that were completed and approved on 27 April 2022.

Tel : +62-21 5795 7300
Fax : +62-21 5795 7301
www.bdo.co.id

Tanubrata Sutanto Fahmi Bambang & Rekan
Certified Public Accountant
Licence No. 622/KM.1/2016

Head Office
Prudential Tower, 17th Floor
Jl. Jend. Sudirman Kav. 79
Jakarta 12910 - Indonesia

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Hal : **Laporan Keuangan**
31 Desember 2021

No. : 00376/2.1068/AU.2/11/1239-2/1/IV/2022
*Re : **Financial Statements***
31 December 2021

Laporan Auditor Independen

Independent Auditors' Report

Dewan Pengurus, Pembina dan Pengawas
Yayasan CARE Peduli
J a k a r t a

The Advisory, Supervisory and Management
Yayasan CARE Peduli
J a k a r t a

Kami telah mengaudit laporan keuangan Yayasan CARE Peduli ("Yayasan") terlampir, yang terdiri dari neraca keuangan tanggal 31 Desember 2021, serta laporan aktivitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

We have audited the accompanying financial statements of Yayasan CARE Peduli ("the Foundation"), which comprise the balance sheet as of 31 December 2021, and the statement of activities and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Publik (SAK-ETAP), dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of such financial statements in accordance with Indonesian Accounting Standards Non-Publicly-Accountable Entities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan ini berdasarkan audit kami. Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan yang memadai tentang apakah laporan keuangan bebas dari kesalahan penyajian material.

Suatu audit melibatkan pelaksanaan prosedur untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih bergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

Tanggung jawab auditor (Lanjutan)

Dalam melakukan penilaian risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan Yayasan untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Yayasan. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opini

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan CARE Peduli tanggal 31 Desember 2021 serta laporan aktivitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan untuk Entitas Tanpa Akuntabilitas Publik (SAK-ETAP).

Penekanan suatu hal

Seperti dijelaskan lebih lengkap dalam Catatan 15 pada laporan keuangan Yayasan CARE Peduli, Yayasan terkena dampak yang tidak pasti besarnya dari wabah *novel coronavirus* (COVID-19), yang dinyatakan sebagai pandemi global oleh Organisasi Kesehatan Dunia pada bulan Maret 2020. Opini kami tidak dimodifikasi sehubungan dengan hal tersebut.

Auditors' responsibility *(Continued)*

In making those risk assessments, the auditors consider internal control relevant to the Foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropiate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Yayasan'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.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Yayasan CARE Peduli as of 31 December 2021 and the statement of activities and cash flows for the year then ended, in accordance with Indonesian Accounting Standards Non-Publicly-Accountable Entities.

Emphasis of matter

As more fully described in Note 15 to the financial statements of Yayasan CARE Peduli, the Foundation has been impacted with uncertain effect by the outbreak of a novel coronavirus (COVID-19), which was declared a global pandemic by the World Health Organization in March 2020. Our opinion is not modified with respect to this matter.

Kantor Akuntan Publik
TANUBRATA SUTANTO FAHMI BAMBANG & Rekan

00376

Zoelkarnain, SE, Ak, M.Ak, CA, CPA, ASEAN CPA
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27 April 2022/ *27 April 2022*

CC/yn