RENGER

FINANCE

Jaarrekening 2025

Stichting HiKidz International

Reporting period	1 January 2025 - 31 December 2025
Generated at	4 March 2026

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Financial report

Stichting HiKidz International

Preface

Please find enclosed your annual report. This annual report consists of two parts.

Part 1: Financial report
This part contains a summary of the most important information from the financial statements. The information is derived from the financial statements and includes explanatory notes and comments.

Part 2: The Financial Statements
This consists of the balance sheet, the statement of income and expenses and the accompanying explanatory notes.

Compilation report

Dear members of the board,

The financial statements of Stichting HiKidz International, Otterlo have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2025 and the statement of income and expenses for the year 2025 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility.

This compilation engagement has been performed by us in accordance with Dutch law. You may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

On the basis of the above we are required to prepare the financial statements in accordance to generally accepted standards for financial reporting. To this end we have applied our professional expertise in accounting and financial reporting.

Within this context the scope of our work primarily included the gathering, processing, classifying, comparing, interconnecting and summarizing of financial information for the sake of the financial statements and / or credit report. We did not conduct review or audit procedures which would enable us to express any assurance on the true and fair view of the financial statements.

Yours sincerely,

P.D. Renger

Vries, 4 March 2026

Renger

Renger Finance B.V.
Dhr. P.D. Renger

Result analysis

The result analysis is based on the statement of income and expenses for 2025 as included in the financial statements. The result analysis provides insight into the ratio of cost types in relation to revenue. In addition, the result analysis gives a picture of the differences compared to last year.

Statement of income and expenses to previous year

		Reporting year
	2025	% income
Income	382,901	100.0%
Dotations and charges	183,823	48.0%
Balance	**199,077**	**52.0%**
Employee expenses	84,774	22.1%
Public relationship costs	37,959	9.9%
Office expenses	4,605	1.2%
General expenses	3,631	0.9%
Total expenses	**130,969**	**34.2%**
Result	**68,109**	**17.8%**

Financial position

The financial position is based on the balance sheet as at 31 December 2025 as included in the financial statements. The financial position provides insight into the assets (assets) and their financing (liabilities). The size of the various items is also expressed as a percentage of the total balance sheet.

Balance sheet overview

		Reporting year
	31-12-2025	% balance sheet
Bankaccounts	137,889	100.0%
Current assets	**137,889**	**100.0%**
Assets	**137,889**	**100.0%**
Reserves	112,119	81.3%
Equity of foundation	**112,119**	**81.3%**
Current liabilities	**25,771**	**18.7%**
Equity and liabilities	**137,889**	**100.0%**

Key figures

The ratios provide an insight into the financial performance and are calculated on the basis of the balance sheet as at 31 December 2025 and statement of income and expenses for 2025 as included in the financial statements.

The ratios are calculated as follows:

- Net working capital: Current assets - Current liabilities
- Quick Ratio: (Current assets - Stocks and work in progress) / Current liabilities
- Current Ratio: Current assets / Current liabilities
- Solvency: Equity / Total assets * 100%
- EBITDA: Result before tax - Financial income and expenses - Proceeds from receivables belonging to fixed assets and securities + Depreciation and Amortisation

Ratios

	2025
Working capital	112,119
Quick ratio	5.35
Current ratio	5.35
Solvency (Equity/Total assets)	81.3%
EBITDA	68,109

Management Report

Stichting HiKidz International

Management Report

The directors' report is available at the office of Stichting HiKidz International for viewing.

Financial statements

Stichting HiKidz International

Balance sheet

After appropriation of the result.

Balance sheet assets

		31-12-2025
Current assets		
Bankaccounts	137,889	
		137,889
Assets		**137,889**

Balance sheet equity and liabilities

		31-12-2025
Equity of foundation		
Reserves	112,119	
		112,119
Current liabilities		**25,771**
Equity and liabilities		**137,889**

Statement of income and expenses

Statement of income and expenses

		Reporting year
		2025
Income	382,901	
Dotations and charges	183,823	
Balance		**199,077**
Employee expenses	84,774	
Public relationship costs	37,959	
Office expenses	4,605	
General expenses	3,631	
Total expenses		**130,969**
Result		**68,109**

Result appropriation

		Reporting year
		2025
Result appropriation		
Other reserve	68,109	
		68,109

Notes to the financial statements

Address, legal form and CoC number

Stichting HiKidz International has its statutory registered office at Otterlo, and has been registered at the Chamber of Commerce under file number 83667873.

Estimates

In applying the principles and policies for drawing up the financial statements, the directors of Stichting HiKidz International make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under art. 362, sub 1, book 2 of the Dutch Civil Code the nature of these estimates and judgments, including related assumptions, is disclosed in the Notes to the relevant financial statement item.

Currencies

Items included in the financial statements of Stichting HiKidz International are valued with due regard for the currency in the economic environment in which the foundation carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of Stichting HiKidz International. Transactions in foreign currencies during the reporting period are included in the financial statements at the exchange rate on the transaction date.

General principles for reporting

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2, of the Dutch Civil Code and the Dutch Accounting Standards applicable to small legal entities, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving').

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition.

If no specific valuation principle has been stated, valuation is at historical cost.

Principle of cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

Principle of current liabilities

On initial recognition current liabilities are recognised at fair value. After initial processing, current liabilities are valued at the amounts at which the debt must be repaid.

Principles for determining the result

The result is the difference between the realisable value of the services provided and the expenses during the year. The results on transactions are recognised in the year in which they are realised.

Principles of income

General
Revenue comprises the income from the donations and income from speaking arrangements.

Donations
Income from the donations consists of either designated and general donations.

Principles of expenses

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

Principle of employee benefits

The benefits payable to personnel are recorded in the statement of income and expenses on the basis of the employment conditions.

Notes to the balance sheet

Bankaccounts

	Reporting year
	31-12-2025
Bankaccounts	
Credits in bank accounts	137,889
	137,889

Credits in bank accounts

	Reporting year
	31-12-2025
Credits in bank accounts	
Rabo bankaccount	137,889
	137,889

Equity of foundation

	Reporting year
	31-12-2025
Equity of foundation	
Reserves	112,119
	112,119

Reserves

	Reporting year
	31-12-2025
Reserves	
Continuity reserve	112,119
	112,119

Movements in other reserves

	Reporting year	
	Continuity reserve	Total
Movements in other reserves		
Closing balance		
Opening balance	44,010	44,010
Result for current year	68,109	68,109
	112,119	112,119

Current liabilities

	Reporting year
	31-12-2025
Current liabilities	
Taxes	4,258
Other liabilities	21,513
	25,771

The current liabilities have a remaining term of less than one year.

Taxes

	Reporting year
	31-12-2025
Taxes	
Wage Taxes	4,258
	4,258

Other liabilities

	Reporting year
	31-12-2025
Other liabilities	
To be paid donations partners (tranfers)	20,000
Annual report costs to be paid	1,513
	21,513

An amount of € 20.000,- is donated for Brazil in 2025 which will be transferred in 2026 as soon as the partnership agreement is signed.

Notes to the statement of income and expenses

Income

	Reporting year
	2025
Income	
Donations	380,699
Income of speaking engagements	2,201
	382,901

The revenue is achieved from the following activities:
- Donations
- Income of speaking engagements

Donations

	Reporting year
	2025
Donations	
Donations national	53,301
Donations International	278,980
Donations - labeled (per country)	31,504
Donations Myanmar	15,238
Reis Mae Sot	1,376
Donations Mens group Myanmar	300
	380,699

Dotations and charges

	Reporting year
	2025
Dotations and charges	
Transfers	183,823
	183,823

One of HiKidz International's responsibilities is to find funding for our HiKidz partners in other countries worldwide. Those donations that are labeled fort a certain country are 1:1 sent to those countries. In 2025 this was € 183,823.

Transfers

	Reporting year
	2025
Transfers	
Donations partners (transfers)	183,823
	183,823

Total expenses

	Reporting year
	2025
Total expenses	
Employee expenses	84,774
Public relationship costs	37,959
Office expenses	4,605
General expenses	3,631
	130,969

Employee expenses

	Reporting year
	2025
Employee expenses	
Wages and salaries	75,000
Social charges	9,774
	84,774

During the year 2025, 1,0 employee was employed on the basis of a full-time employment contract, but only from april 1st 2025.

Wages and salaries

	Reporting year
	2025
Wages and salaries	
Salaries (costs)	75,000
	75,000

Social charges

	Reporting year
	2025
Social charges	
Social charges	9,774
	9,774

Public relationship costs

	Reporting year
	2025
Public relationship costs	
Fundraising	168
Representation (f.e. board meetings)	351
Travel expenses	34,871
Conference costs	1,850
Kilometer allowance	719
	37,959

Office expenses

	Reporting year
	2025
Office expenses	
Office expenses	1,268
Printed matter, postage, and freight	337
Telephone and internet	730
Contributions and subscriptions	1,231
Other office expenses	1,039
	4,605

General expenses

	Reporting year
	2025
General expenses	
Accounting- and bookkeepings costs	1,513
Legal costs (f.e. notary)	1,568
Bank	568
Payment differences	-18
	3,631

Signature

Place:
Date:

R.J. Hondsmerk (President)

Place: Otterlo
Date: 17-03-2026

S.L. Anderson (Chairman)

Place: S L Anderson
Date: Colorado Springs,CO
March 10, 2026

J.M. Odicio (Treasurer)

Place: Lima Peru
Date: 16/03/2026