



BALI LIFE FOUNDATION ANNUAL REPORT 2023

www.balilife.org

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LETTER FROM THE DIRECTOR'S



Greetings from Bali and the Bali Life family. We're thrilled to share the incredible things we accomplished together in 2023. This year marks our 17th year of working in Bali and Indonesia.

We want to say a big thank you from the Bali Life Foundation for all your help in 2023. Your kindness has helped us do all our projects, which have helped lots of kids and families who don't have much in Bali. We really appreciate how you've stuck with us and our cause. Whether you gave money, sponsored something, or helped out, it's made a big difference. Because of you, we can keep giving important help to those who really need it.

We know your support isn't just about money. Many of you have given your time and energy to make sure our projects work well. Without your support, we couldn't do what we do – helping those who need it and making Bali better.

Bali Life's Directors
Piter & Lyna Panjaitan

2023 OVERVIEW



Your boundless generosity and the warmth of your heart have been instrumental in propelling our endeavors forward. It is with immense gratitude that we express our heartfelt appreciation for your unwavering support. Your contributions have not only enabled us to embark on ambitious projects but have also served as the cornerstone of our progress throughout this year. It is through your benevolence that we have been able to turn aspirations into reality and make significant strides towards our goals. Your generosity has not gone unnoticed, and we are deeply indebted to you for making our journey possible.

[WATCH HERE](#)

CHILDREN'S HOME



- The organization thrives under the effective leadership of experienced management, ensuring a streamlined and efficient operation of the facility.
- Structured evaluation approaches and organizational frameworks are consistently applied, accompanied by regular updates to maintain optimal functionality.
- In 2023, the dedicated staff excelled in delivering a diverse array of activities, encompassing sports, physical fitness, dance, culinary arts, music, academic studies, and religious ceremonies.
- The primary emphasis remains on education, and children have seamlessly transitioned back to their regular schooling routine, underscoring the commitment to fostering a well-rounded and enriching environment.



The Numbers

- 48 Children reside at the Children's Home.
- 6 Kids graduated from high school.
- 5 Young children were rescued and now call Bali Life home.

STREET KIDS CENTRE & WOMEN WORKSHOP



Street Kids Centre

- The facility operates seamlessly, guided by committed leaders who ensure a stable and efficient operation.
- The daily routine is thoughtfully structured, encompassing breakfast, academic classes, lunch, scheduled activities, and designated snack times.
- The educational program is dynamic, regularly adapting to address the evolving needs of the students and staying abreast of the latest educational standards.
- Systematic progress assessments occur routinely, with detailed reports provided every quarter to keep stakeholders informed.
- Community outreach initiatives, including regular home visits, are a cornerstone of our commitment to fostering meaningful connections and support within the community.
- In-kind donations, particularly hygiene supplies, are distributed whenever possible, exemplifying our dedication to assisting those in need and contributing positively to the well-being of others.



The Numbers

- 56 Kids attending to Street kids centre



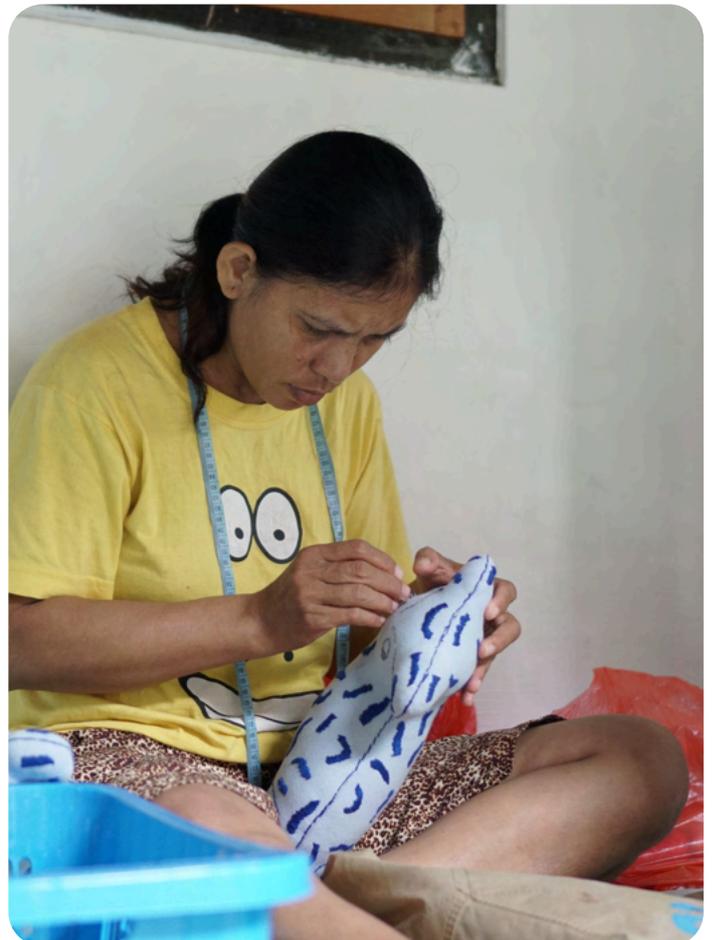
Women Workshop

- "In the face of adversity, the Hope Haven Foundation empowers women in need, offering job training and employment to break the cycle of homelessness and abuse.
- Through skill-building and employment opportunities, women gain confidence and contribute actively to new initiatives.
- The organization ensures quality education for their children, fostering a brighter shared future.
- By co-locating the Women's Empowerment Hub and Child Development Center, the foundation strengthens bonds, creating a transformative space for empowerment and breaking generational hardships."



The Numbers

- 56 Kids attending to Street kids centre



SUWUNG COMMUNITY CENTRE



- The daily routine for the children includes attending school classes, having lunch, participating in extra-curricular activities, and enjoying snacks.
- The educational program, methods of operation, and organizational systems are constantly evaluated and updated to meet the changing needs of the local community.
- Regular attendance and progress tracking are standard procedures.
- Nutritious meals are made available to the community in collaboration with SOS Indonesia.
- The centre also actively engages in soap recycling efforts and donates hygiene supplies to the Trash Mountain community.
- Annual social outings are also organized for the children.
- Women are offered opportunities to learn valuable skills, such as sewing, English language proficiency, literary skills, and soap recycling.



The Numbers

- 95 kids attending to Suwung community centre for study.
- 25 moms come to woman workshop.

DAYCARE & KINDY CENTRE



- What a great year 2022 was. Our reputation for quality and convenience continued to carry us through this year. Bali Life Daycare and Kindy maintained an occupancy rate of 95% averaged over the year.
- We have a full and healthy waiting list for all classes and in some classes we have had to close the waiting list as too many families were waiting.
- Our staff team has stayed at 22 permanent staff with an additional 2 staff employed in the second semester for our most popular age groups.
- March 2022 saw us add a large wooden play gym structure to the back playground which has seen many many hours of enjoyment and individual physical challenges met. This equipment has helped us build gross motor development of all children both under 2 years and up until our oldest 6year olds.
- Our Kindy classes completed their first accreditation with a great result of B+. We endeavor that the next accreditation in 3 years time will reach a new level of excellence.

AUDIT FINANCIAL REPORT



YAYASAN BUKIT KEHIDUPAN UNGASAN BALILIFE FOUNDATION

INDONESIA : AHU-4948.AH.01.02 Tahun 2008, AUSTRALIA: NO.INC9888674
Jalan Pura Masuka #77 Br. Wanagiri Ungasan Badung.
Telp +62 813 3988 2783, Bali – Indonesia

SURAT PERNYATAAN PENGURUS TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN 31 DESEMBER 2023

MANAGEMENT STATEMENT REGARDING RESPONSIBILITY FOR THE FINANCIAL STATEMENT DECEMBER 31st, 2023

Saya yang bertanda
tangan di bawah ini :

I signed below:

Nama	Piter Harry Panjaitan	Name
Alamat	Jl. Pura Masuka No. 77, Br. Wanagiri Ungasan, Kuta Selatan, Badung 80361, Bali Indonesia.	Address
Jabatan	Ketua Yayasan / Chairman	Position

Menyatakan bahwa:

Declare that:

- Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Yayasan Bukit Kehidupan ;
 - Laporan keuangan Yayasan Bukit Kehidupan telah disusun dan disajikan berdasarkan Interpretasi Standar Akuntansi Keuangan (ISAK) 35 tentang pelaporan keuangan untuk entitas nirlaba;
 - a. Semua informasi dalam laporan keuangan Yayasan Bukit Kehidupan telah dimuat secara lengkap dan benar;
b. Laporan keuangan Yayasan Bukit Kehidupan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
 - Bertanggung jawab atas sistem pengendalian internal dalam Yayasan Bukit Kehidupan.
- Responsible for the preparation and presentation of the Yayasan Bukit Kehidupan financial statements;*
 - Financial statements of the Yayasan Bukit Kehidupan have been prepared and presented based on Interpretation of Financial Accounting Standards (ISAK) 35 regarding financial reporting for non-profit entities;*
 - a. All information in financial statements of the Yayasan Bukit Kehidupan have been completely and correctly disclosed;*
b. The financial statements of Yayasan Bukit Kehidupan do not contain any misstatement and does not eliminate any material information
 - Responsible for the internal control system of Yayasan Bukit Kehidupan.*

Demikian pernyataan ini dibuat dengan sebenarnya.

Thus this statement is made truthfully.

Denpasar, 08 Maret / March 08, 2024
Yayasan Bukit Kehidupan Ungasan



Piter Harry Panjaitan
Ketua / Chairman



KETUT BUDIARTHA DAN ANGGIRIAWAN

REGISTERED PUBLIC ACCOUNTANTS
LICENSE 321/KM.1/2019

Jalan Padang Mekar II, No. 22
Padangsambian, Denpasar
Bali 80117

Tlp. 0361-9078774
E. info@kapbud.com
www.kapbud.com

LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

No : 00020/2.1266/AU.1/11/1612-2/1/III/2024

Kepada
Yth. Ketua Yayasan
Yayasan Bukit Kehidupan Ungasan
Ungasan – Bali

To
Director
Yayasan Bukit Kehidupan Ungasan
Ungasan – Bali

Laporan Audit atas Laporan Keuangan

Audit Report on Financial Statement

Opini

Kami telah mengaudit laporan keuangan **Yayasan Bukit Kehidupan Ungasan**, yang terdiri atas laporan posisi keuangan tanggal 31 Desember 2023, laporan penghasilan komprehensif, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan, termasuk ikhtisar kebijakan akuntansi signifikan.

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, laporan posisi keuangan **Yayasan Bukit Kehidupan Ungasan** tanggal 31 Desember 2023, pendapatan komprehensif, perubahan aset neto, dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) No. 35.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan pada laporan kami.

Kami independen terhadap Yayasan berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Opinion

We have audited the financial statements of **Yayasan Bukit Kehidupan Ungasan**, which comprise the statement of financial position at December 31, 2023, statement of comprehensive income, statement change of net assets, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the statement of financial position of the **Yayasan Bukit Kehidupan Ungasan** as at December 31, 2023, comprehensive income, change of net assets and its cash flow for the year then ended, in accordance with Interpretation of Financial Accounting Standards (ISAK) No. 35.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements paragraph of our report.

We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Interpretasi Standar Akuntansi Keuangan (ISAK) No. 35, 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.

Dalam penyusunan laporan keuangan, Pengurus bertanggung jawab untuk menilai kemampuan Yayasan dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali Pengurus memiliki intensi untuk melikuidasi Yayasan atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Yayasan.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Interpretation of Financial Accounting Standards (ISAK) No. 35, 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.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists.



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Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan (Lanjutan)

Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga :

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami.
- Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Yayasan.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh Pengurus.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh Pengurus dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- *Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.*
- *The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt*



Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan (Lanjutan)

atas kemampuan Yayasan untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Yayasan tidak dapat mempertahankan kelangsungan usaha.

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.

- *Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Registered Public Accountant
Ketut Budiarta dan Anggiriawan**

Putu Budi Anggiriawan, SE., M.Si., CPA., ASEAN CPA.
License of Public Accountant AP. 1612

Denpasar, March 08, 2024

OUR PARTNERS 2023

Bali Life Foundation couldn't be where it is today without the generosity of our many friends, partners, sponsors and supporters. We appreciate everyone who comes into Bali Life with gifts of time, skills, and donations. Whilst we cannot mention everyone, we'd like to extend a special thank you to the following:



TEAM & MANAGEMENT



Our Leader

Founders

Brad & Siska Little

Directors

Piter & Lyna Panjaitan

Board Members Australia

Robert & Sue Bateman

Rob & Terese Hagenaar

Dallas Brown

Glenn Leet

Cherry Schroeder

Board Members Indonesia

Piter & Lyna Panjaitan

Siska Marlinda Nababan

Lily Lie

Centre Coordinators

Children's Home

Rio Sitinjak and Desi Purba

Suwung Community Centre

Feni Ndun

Street Kids Centre

Fanny Simorangkir

Women's Workshop

Christine Taka

Day Care & Kindy

Bethany Panjaitan

Other Staffs

Children's Home

Komang Debby

Inche Warandoy

Stevanus Indra

Endang

Street Kids Centre

Andrianto Umbu Djawa Mara

Ivana Robinson

Suwung Community Centre

Christin Mangaluk

Marketing Team

Atap Josua

Karolina Elisabet

Belinda

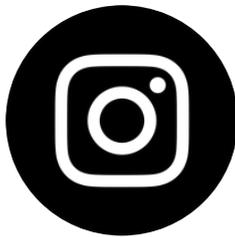
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