



# HUMAN-Foundation

ANNUAL REPORT 2023 AND OUTLOOK 2024

KARLHEINZ NEUMANN (FOUNDER AND BOARD MEMBER)

Table of content



- Brief Overview 2023** ..... 2
  - Projects..... 2
  - Project trips ..... 2
  - Finance ..... 2
  - Events ..... 2
- Project investments 2023** ..... 3
- Donation income 2023** ..... 5
- Financial planning investments 2024**..... 6
- Nepal – Schools and Special Projects: Current situation and outlook**..... 7
  - School Operations ..... 7
  - Earthquake Jajarkot and Rukum ..... 8
  - Health support in Karang and Lhuri from 2024..... 8
- India – Keshwa HUMAN Welfare: Current situation and outlook** ..... 9
  - Strategy ..... 9
  - Skill Development Program..... 9
  - Open Shelter Home – Keshwa Gurukul..... 10
  - Orphan’s Home ..... 10
- Nigeria – puRE water / School / Relief Aid: Current situation and Outlook**..... 11
  - puRE water for life..... 11
  - School Amuro/Mgbom ..... 12
  - Medical Aid & Sponsorships..... 12
  - Morning-Starlight-School ..... 12
- Planning activities 2024 to generate donations/donors**..... 13
- Board Decisions** ..... 13

## Brief Overview 2023

### Projects

In 2023, two projects in **India** developed positively. Our Keshwa Gurukul School in our Keshwa Child Welfare Center has been significantly expanded and we started a skills program for women in the same center in spring 2023. All other programs run as usual. Only the ChildLine program at the train station in Varanasi had to be handed over to the government because there was a nationwide decision by the central government and all ChildLine programs will be taken over by the state in the future. This affects more than 1000 projects across India. We are already hearing negative developments after the takeover - a shame for the children.

2

In **Nepal** we were able to complete our school in Lhuri in Stage 1 and we are very proud of it. As usual, the winter schools are running reliably well.

Our water project in **Nigeria** is strenuous and challenging. We finished all construction projects in August and have been in production since September. However, there are still some problem areas, and it is still unclear how the project will develop. In January 2023, the toilet blocks and the school canteen at the Amuro School were inaugurated, a major milestone for the school complex.

### Project trips

**A project trip to India was undertaken in December 2023** by the founder Karlheinz Neumann and the board member Herbert Kanschat. The main goal was to visit all project locations in Varanasi, Robertsganj and Samastipur, discuss the projects with the project partner and staff, spend time with all the children and families of the target groups of our projects and learn what motivates people and what they need. Towards the end of the trip we discussed the approach and direction for the next 2-3 years. The trip was very successful and further strengthened the HUMAN Foundation's partnership with the Creation India Society.

As always, the trip was 100% privately financed and does not debit the donation account.

### Finance

As can be seen from the financial report, the year 2023 was also successful for our foundation. Compared to the previous year, the donation volume fell significantly, but this was not surprising given the significant special effects of winning an award and a very large individual donation. Overall, we can be satisfied with the donation volume.

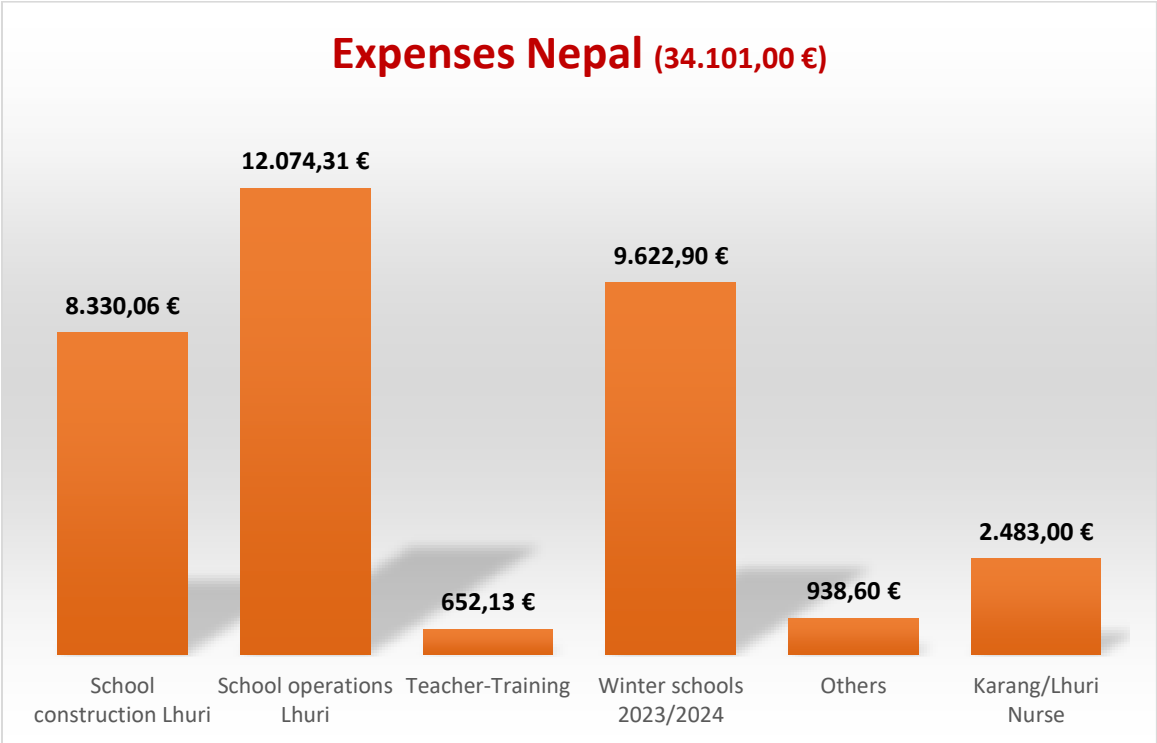
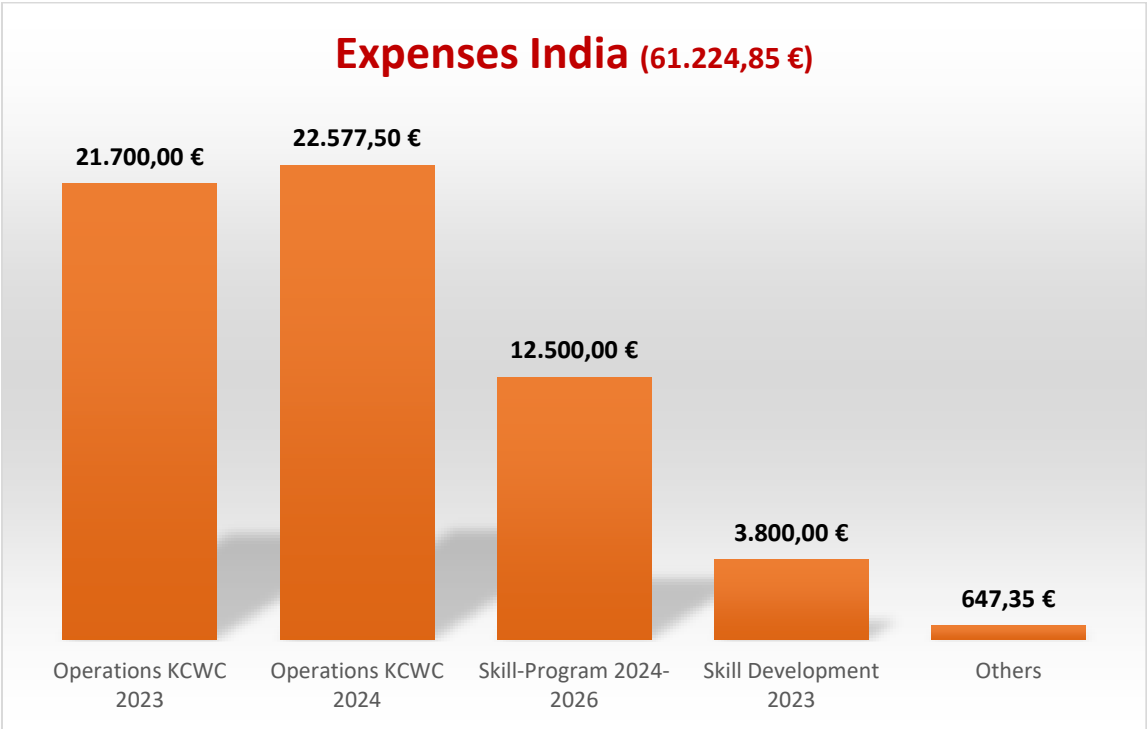
What always causes problems are international transfers. This year there were problems with transfers to India and Nigeria. This involves a lot of time and money.

### Events

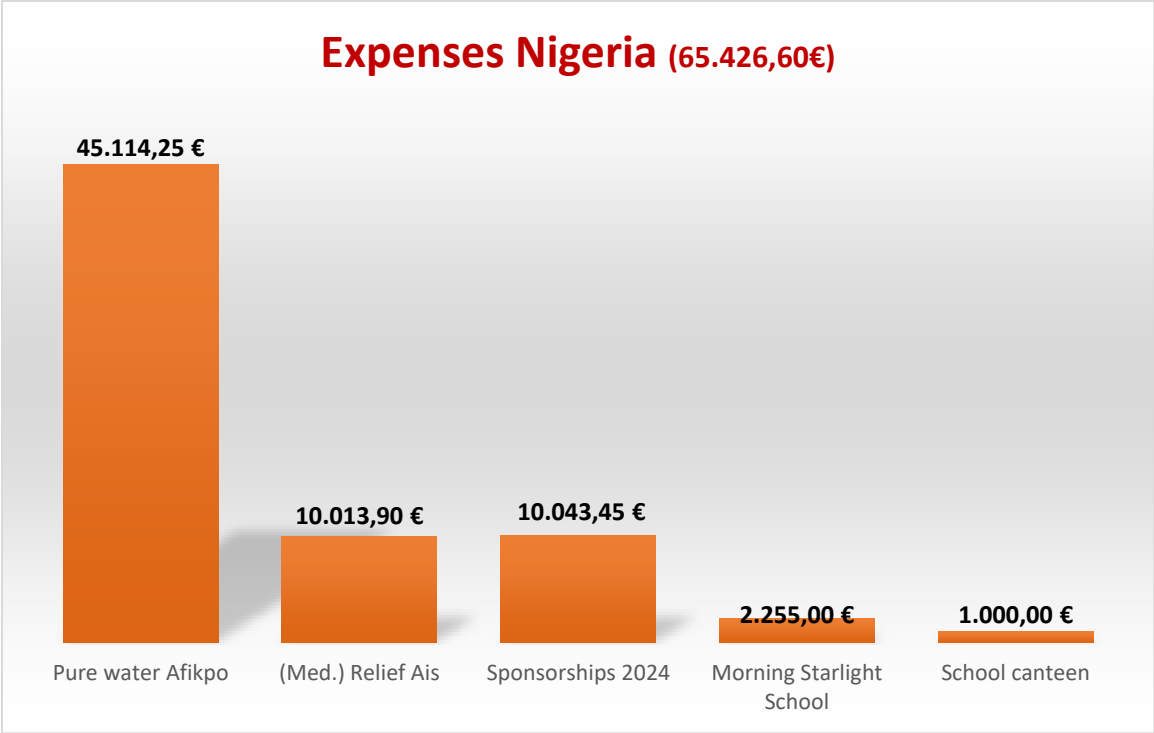
In January 2023, the JFK band held a charity event at the Vega Bar in Munich. Many thanks to the bar operators and the band. The entire surplus of almost €2,000 was donated to the HUMAN Foundation. The trainees at the vocational school for industrial and office clerks have once again carried out a project for the HUMAN Foundation. A donation > 1,500 was received through various fundraising campaigns. We would like to thank the trainees and also the class teacher Ingo Nonnen for their great support. Smaller events also raised €700 in donations.

Project investments 2023

3



4



A total of **€ 160,752.45** was spent on projects, including large expenses (approximately €45,000) effective for projects in 2024, such as operational costs in India and the planned large skill program (for 2024 and 2025).

Management and administration: The administrative activities of the German Foundation Agency (DS) are diverse, such as bookkeeping, annual financial statements including costs for auditors, new contract designs, coordination with the tax office, donation certificates, etc. There are also costs for deposit, account statement, postage and bank fees. The costs are billed retroactively for the previous year and totaled **€6,308.05**. **All administration and administration costs** (DS - see above, software, flyers, event expenses, etc.) **are covered by the founders**, so they do not affect the project donations received.

The **total investments** in the projects including administrative costs for 2023 amount to a total of **€167,060.50** (previous year: **€395,292.37**).

## Donation income 2023

The **donation income** in 2023 amounts to **€168,310.05** with a special effect of €19,464 from the dissolution of the foundation (previous year: **€481,300.97** with special effects of €301,000 from awards, major donations, the rest of the funding). We received a total of **€1,869.84** in interest/dividends from the capital stock.

A comparison to 2022 is very difficult to make. Nevertheless, it can be seen that the donation volume in 2023 fell by around 9% in both years compared to 2022 after deducting all special effects. Nevertheless, another very pleasing result.

For further investments in 2024, we have to plan carefully to decide where we will allocate additional funds, if necessary, in addition to the ongoing operating expenses for schools and training. The only exception will be the urgent purchase of a second school bus for India, as lead time is too short to ask for foreign funds and we were all surprised by the rapid development of the increasing number of students. In addition, we need some support for the water project.

# Financial planning investments 2024

6



Management and Administration: The costs for our trustee, the “Deutsche Stiftungsagentur” must be expected to be up to €6,500 for the 2023 expenses, which will be debited in 2024. These and all other additional costs are always covered by the donors. This ensures that 100% of all donations flow into project work.

The costs for **Nepal** are divided into two parts: **€23,750** are budgeted for the operation of the winter schools in 2024/2025 (€10,250) and the operation of the school in Lhuri in 2024 (€13,500). There will be additional expenses of up to **€8,000** for the new school building in Lhuri in 2024. It's about lumber for the floors in the classrooms and the construction of a wall. Toilets should also be planned.

Two other items are **€4,500** for the Jarakot earthquake (warm jackets for 600 people) for December 2023 and **€2,500** for the salary of a nurse for Karang and Lhuri.

**In total, almost €39,000 is planned for Projects in Nepal.**

For **India**, operational costs at the Keshwa Child Welfare Center amounting to **€22,500** are planned. In addition, there is up to **€25,000** for a second school bus. Possible costs for expanding the property are still unknown and will be financed through a funding application (at least attempted to).

**A total of €47,500 is planned for projects in India.**

In **Nigeria**, the water project is once again the highest priority. No investment should be required. **€10,000** is set aside for emergency situations but should not be used if possible. This should only be a framework so that the board does not have to make a new decision if something is needed. What is new is the position of operating the Morning Starlight School with a maximum of **€3,000**. Only the money that comes in as earmarked donations goes towards sponsorships and emergency medical aid. **In total, €33,000 will be allocated for projects in Nigeria.**

To fully cover **all project expenses for 2024 and partially 2025, €102,000** in new donations are required so that no further money has to be taken from the reserves. **€17,000** for schools in Nepal are already included as donations in the “reserves” and will be released.

# Nepal – Schools and Special Projects: Current situation and outlook

7

## School Operations

Like last year, the 2022/2023 **winter school projects** in Saldang and Nyisal went very well. The winter schools in the 2023/2024 period started as usual in November and will run until March/April 2024.

The completion of the first **construction phase of the school building** in Lhuri was pleasing. However, it took until the end of July 2023 for the long-awaited timber to arrive. In the meantime, the shell of the building was completed with windows and doors in all eight rooms and the school grounds were painstakingly leveled by hand. After the timber arrived, all rooms were covered in several layers with the usual roof. Many locals helped.

At the beginning of September, classes could finally begin in the new premises. A small downside: There wasn't enough wood to lay a floor in the classrooms. This will have to be made up for next year.

**The collaboration with the school coordinators in the three schools, the Dolpo Tulku Charitable Foundation (DTCF) as an administrative partner and the HUMAN Foundation** worked again without any problems in 2023.



Left, the new school in Lhuri with eight rooms, right, students in a classroom.

### Key figures for schools 2023:

There were no special incidents in any school for 2023, all children passed the exams. As always, the detailed school reports can be viewed upon request. As every year, in addition to the costs for the teachers and kitchen staff, food, heating and school materials as well as any additional costs are covered.

School	# Teacher	#Students	Expenses
Nyisal	3 + cook	38	350,000 NPR = ca. €2.700
Saldang	3 + cook	65	862.000 NPR = ca. €6.500
Lhuri	3 Teachers + School material, Food, etc. including Transport	25	1.119.000 NPR = ca. €8.247 2.678.013 NPR = ca. €20.648 (for construction)



No major changes are expected regarding **schools in 2024**. Which construction work we will carry out in Lhuri will not be decided until February 2024. In any case, wooden floors for the classrooms and protection of the wall on the edge of the debtor's property on the steep slope are on the agenda. At the top of the wish list is building toilets. We hope for support from local government authorities.

## Earthquake Jajarkot and Rukum

8



The recent earthquake in the Jajarkot and Rukum West districts of western Nepal has left a trail of devastation. Approximately 8,000 public and private homes were damaged and tragically 160 people lost their lives.

This disaster is the worst since the devastating earthquake of April 2015. The consequences of this earthquake have left a portion of the population homeless and in urgent need of vital relief supplies, particularly at the start of the winter months.

The most vulnerable group in this dire situation are children and the elderly. They suffer from the lack of nutritious food, the proper clothing to keep them warm, and the trauma that comes with losing their home. To meet this urgent need, we launched a relief operation in December 2023 to provide warm jackets to around 600 children and elderly people in the affected areas. We will report on this at the beginning of 2024. €4,500 will be transferred for the earthquake project in February 2024.

## Health support in Karang and Lhuri from 2024

A new project is financial support for medical care for residents in the villages of Karang and Lhuri. After our visit to Lhuri in autumn 2022, the HUMAN Foundation was asked whether we could finance



this project, as the previous sponsor can no longer finance this project. So far only the village of Karang has been supplied. We take over the financing on the condition that the village of Lhuri is also supplied locally on at least four days a month, as we also finance the school in Lhuri. Details about the project will follow in the first Newsletter.

In the picture you can see nurse Sonam Lhamo in the health post in Karang.

# India – Keshwa HUMAN Welfare: Current situation and outlook

## Strategy

A year ago, we redefined the strategy for India. There will be selective changes in strategy that will emerge over the course of 2024.

9

„KESHWA HUMAN WELFARE“

3 Locations – 12 Programs

Varanasi (Uttar Pradesh)	Robertsganj/Sonbhadra (Uttar Pradesh)	Samastipur (Bihar)
		
<ul style="list-style-type: none"> <li>Open Shelter Railway</li> <li>Skill Development City</li> <li>Skill Development Village</li> </ul>	<ul style="list-style-type: none"> <li>Keshwa Open Center Home</li> <li>Keshwa Gurukul School</li> <li>Skill Development</li> <li>Keshwa ChildLine Services</li> <li>Disability Welfare Services</li> <li>Outreach Services</li> </ul>	<ul style="list-style-type: none"> <li>CIS Railway ChildLine</li> <li>Orphans Home &amp; Adoption (Mamta Shishu Grih)</li> <li>Girls Welfare Center (planned)</li> </ul>
Child Development & Women Empowerment		

The Indian central government has decided that all **Children's Emergency Aid Programs** that were run under the name of the ChildLine India Foundation will in future be operated as independent government programs and will no longer be handed over to NGOs (non-governmental organizations). This currently affects the program in Varanasi (children's emergency aid at Banaras train station) and the planned programs in Samastipur and Robertsganj. All other programs remain unaffected.

## Skill Development Program

Since the government is also taking a defensive course in the area of **Skill Programs**, we have decided to set up our own program in our Keshwa Welfare Center, which has been running since April 2023. **In three training cycles, 90 women have received training as seamstresses, completed the exam and received a certificate.** Another 30 will follow by the end of March 2024. But if everything goes well, we will receive large subsidies from the government for the years 2024 to March 2026. A decision should be made somewhen early 2024.



## Open Shelter Home – Keshwa Gurukul

The **Open Shelter Home and Keshwa Gurukul School** programs, which are closely linked to one another, are extremely successful. 140 children are now registered in the programs and are being taught. We offer first-class infrastructure at private school level. English is taught, we have musical instruments, computers and physical education. Parent-teacher-student meetings and discussions are held regularly after the exams. During our visit we were a little surprised by the transport situation, as the villages where most of the children live are a certain distance away. Therefore, purchasing a second school bus at short notice is absolutely necessary.

The children in the Open Shelter Home program (25-30 children) receive lunch every day.

**We currently employ almost 20 people in Sonbhadra.**

## Orphan's Home

The **Orphan's Home program in Samastipur in Bihar** continues to be very successful. There are always between five and ten children there who are looked after around the clock. These are orphans who are to be placed with legal guardians at home or abroad.



The adoption process in India is very extensive and is strictly accompanied and monitored by the government authorities. **In 2023, two children could be handed over to adoptive parents.**

**In Bihar we have 10 employees.**

Over the last seven years, 194 children who ran away from home or were abandoned were returned to their families and 28 children were adopted.

The other programs **Women Empowerment, the Disability Welfare Program, and the Outreach Program** (care in the villages in Sonbhadra) are also running as planned.

**For the year 2024**, we expect the number of school children to increase slightly. We have to clarify to what extent we want to expand the school up to the 10th grade. We started with a license for classes Nursery through 5th grade. In 2023 we received the license up to class 8. We will probably have to add additional rooms if we expand up to class 10.

The skill program for women will also be continued if we receive the “grant”, then on a large scale until the end of March 2026 for several thousand women as part of an examination and certification and up to 1,000 women who we will train ourselves. This is done in collaboration with partner organizations in Sonbhadra and Varanasi. If the subsidy doesn't come, we will continue as we currently do.

The use of the property and any construction work on it will be planned until January 2024 and an application for funding will be submitted (possibly Munich Re or “Sternstunden”). The priority is the wall and use of the property for the school children. The construction work can be seen in the medium term (2-3 years), perhaps only if other programs (Missing child, Orphan's Home & Adoption) come into being.

## Nigeria – puRE water / School / Relief Aid: Current situation and Outlook

### puRE water for life

11

**The water project in Nigeria** represents the HUMAN Foundation's biggest challenge to date.

The construction project with the drilling of the well, the construction of the bottling hall and the entire interior with three bottling plants, the installation and commissioning of the photovoltaic system, the purchase of two trucks and the hiring of 22 employees for the operation has been completed. A truly mammoth task in a 14-month project period.

**We are also able (technically and organizationally) to produce 20,000-25,000 liters of pure drinking water every day in the dry season.**

While production can be organized reasonably well, we still have problems in delivery, in sales, in the mentality of the people, but also in the overall economic situation in Nigeria.

Inflation is very high, the prices for diesel and the materials we need have increased by 50%, but water prices have not increased to the same extent. We need the income to pay our employees and for material costs (packaging, diesel, etc.).

The mentality of people makes it difficult for us to work reliably and independently without regular guidance and control. This makes delivery particularly difficult. We are new to the market and have to make a name for ourselves first.



We will have to be patient and optimize or adapt operations in the coming year. Over time, we want to produce 4-5 million liters of clean drinking water every year and give 20% of it away to poor families. We pay our staff well and thus ensure a good financial income for these families.



**Conclusion:** We have made a big step forward, but we have not yet reached our goal. The stable production of water is extremely important; now we still have to make a breakthrough on the delivery and customer side. Everyone involved in Germany and Nigeria is working flat out on the project; the load limit is reached or exceeded on several days a month. This won't work in the long term, so we have to adapt flexibly and move towards the goal step by step. But that requires energy, creativity combined with common sense and also a portion of luck.

## School Amuro/Mgbom

The main changes were the completion and handover of the **school kitchen** and the two toilet houses with a total of **20 individual toilets** for the school children and teachers at the beginning of 2023. A **library** was also set up.

Both inauguration ceremonies were very happy moments for the school management. Since the water project will continue to challenge us greatly in 2024, we will not be carrying out any further (larger) activities at the school in 2024.

12



## Medical Aid & Sponsorships

The **sponsorships** for 20 children continued in 2023 and there were again a number of emergency medical aid measures for children and adults.

The primary goal is to help families in need, but also to provide materials for the school. **Emergency medical aid** is a very emotional topic. Seriously ill people (mainly children) in medical emergencies are helped here. People are very grateful for this great help.

The income for these two parts of the project in 2023 was approximately **€20,490**, with almost all of the money having already been transferred to Better Place Africa.

We expect a similar level of support **for the year 2024**. The sponsorship money has already been transferred in advance.

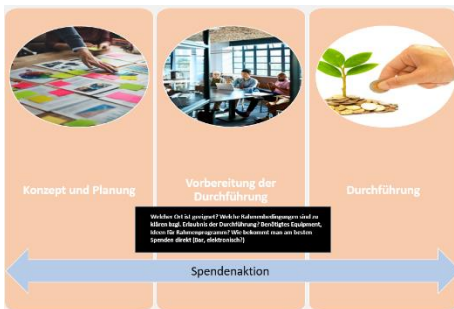
## Morning-Starlight-School

A new small project is the operation of the Morning Starlight School at Holyrock Mountain of Light Church. It is a small school with around 30 children. The school is decorated in a very minimalist style. We pay the majority of the teachers and want to take small steps to better equip the school. We

bought three school boards and also provided money to prepare a small playground. Further measures will be carried out in the next two years, such as laying tiles for the floor, plastering the walls, a playground, etc. However, there will be no major expansion.



## Planning activities 2024 to generate donations/donors



The vocational school for office management and industrial clerks project in 2023 went surprisingly well. More than €1,500 in donations were generated in five groups. That's why the content of the program in 2024 will be identical. There is a requirement that donations should reach €500.

Further ideas for events in 2023 will be carried over from the previous year.

- a. Charity Event JFK (7. January 2024 in the Vega-Bar)
- b. Lecture evening on the projects
- c. Charity Reading with Peter Thalheim in the Vega-Bar (Fall 2024)
- d. Charity Event with Nick's Noise (evtl. Räterzentrum Heimstetten) → Summer 2024
- e. Event with Rinpoche Dolpo Tulku
- f. BPA-Projects and Charity Events

In 2023, the number of donors could only be increased slightly.

Above all, we continue to need **long-term donors**. The first priority is always to ensure ongoing operating costs in Nepal and India, as well as the water project in Nigeria, because sustainability is our top priority. The construction projects are also very important but must not endanger operations. We will only start new construction projects if financing is secured.

## Board Decisions

At its meeting on December 20, 2023, the board decided on the financial resources and content ideas for 2024, as described in the financial planning for 2024 expenses.