



# HUMAN-Foundation

ANNUAL REPORT 2024 AND OUTLOOK 2025

KARLHEINZ NEUMANN (FOUNDER AND BOARD MEMBER)

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## Brief Overview 2024

### Projects

In 2024, all projects in **India** developed in a positive way. Our Keshwa Gurukul School in our Keshwa Child Welfare Center has been significantly expanded again and the skill programs for women have been continued in the same building (120 women trained again). The playground required by the government has been largely completed and will be put into operation in spring 2025. The other programs in Sonbhadra, such as outreach and the disability program, are running as normal. The care and adoption program in Bihar was also successful. We are very satisfied with our project partner and the staff.

In **Nepal**, all three schools (winter schools in Saldang and Nyisal, summer school in Lhuri) performed as planned. Some construction work was carried out in Lhuri. For the first time, we have financed a nurse to look after the villages in Karang and Lhuri. The cooperation with our project partner and the staff deployed is going very well.

Our water project in **Nigeria** was challenging in 2024 for various reasons and was even "on the brink" in spring 2024. Despite this difficult phase, 3.6 million liters of water were produced. Emergency medical aid, sponsorships and container deliveries went very well thanks to the great commitment of Melanie Facius on site. The work in Nigeria was overshadowed by the death of an employee (Oko Chukwu, 42 years old) of our water factory.

### Project visits

The two founders Edith and Karlheinz Neumann went on a **project trip to India in November 2024**. The main goal was to visit the project locations in Varanasi and Robertsganj, to discuss the projects with the project partner and staff, to spend time with all the children and families of the target groups of our projects and to learn what moves people and what they need. As always, strategic goals were discussed. The visit was once again very successful and there is again some homework to do.

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

### Finance

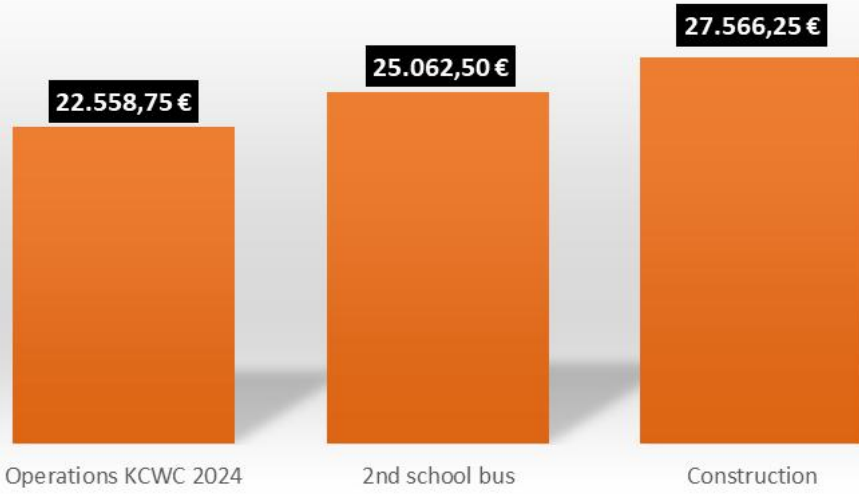
As can be seen from the financial report, 2024 was also a successful year for our foundation. We are back in the range of 2023 (without taking special effects into account), even slightly above. However, financial flexibility for the next few years is less, as some investments are pending, and we cannot jeopardize the long-term nature of the operational projects.

### Events

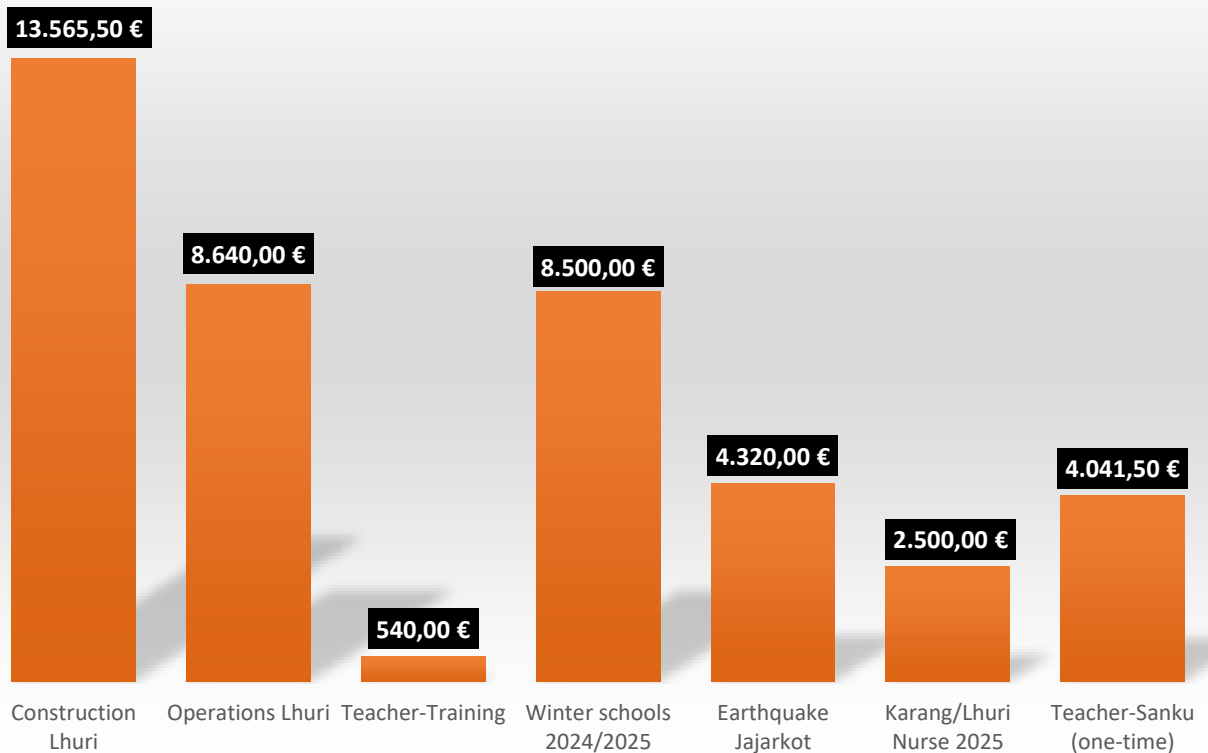
In January 2024, the JFK band held a charity event in the Vega Bar in Munich. Many thanks to the bar owners and the band. The entire surplus of almost €2,000 went as a donation to the HUMAN Foundation. The trainees at the vocational school for industrial and office clerks have once again carried out a project for the HUMAN Foundation. Various fundraising campaigns have resulted in donations totaling around €1,300. We would like to thank the trainees and also the class teacher Ingo Nonnen for their great support. Another event in the Vega Bar brought in around €1,000 (reading by Peter Thalheim, many thanks to him too). The Little-by-little campaign via Global Giving was very successful (around €5,000).

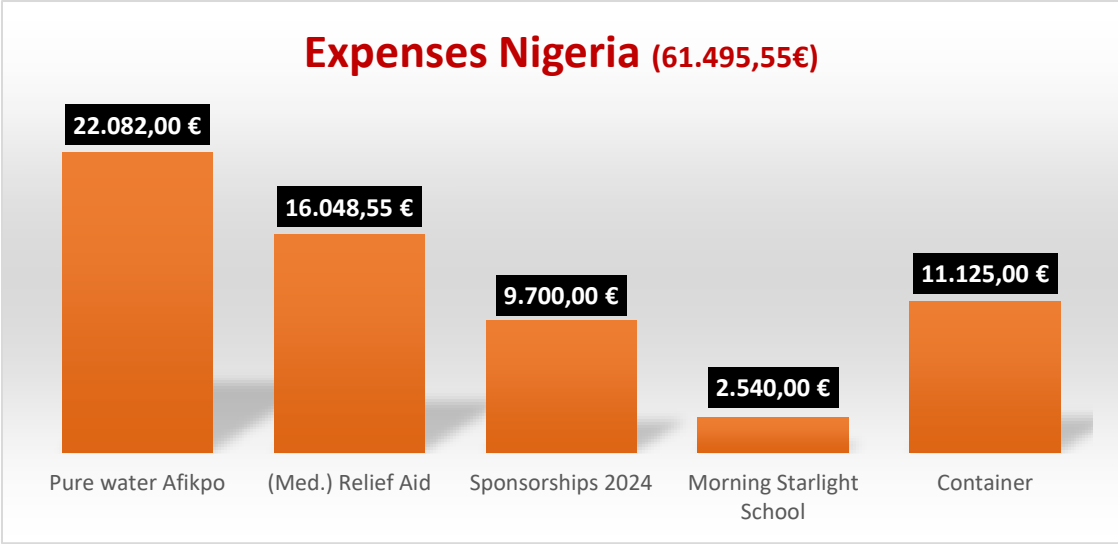
## Project Investments 2024

## Expenses India (75.187,50€)



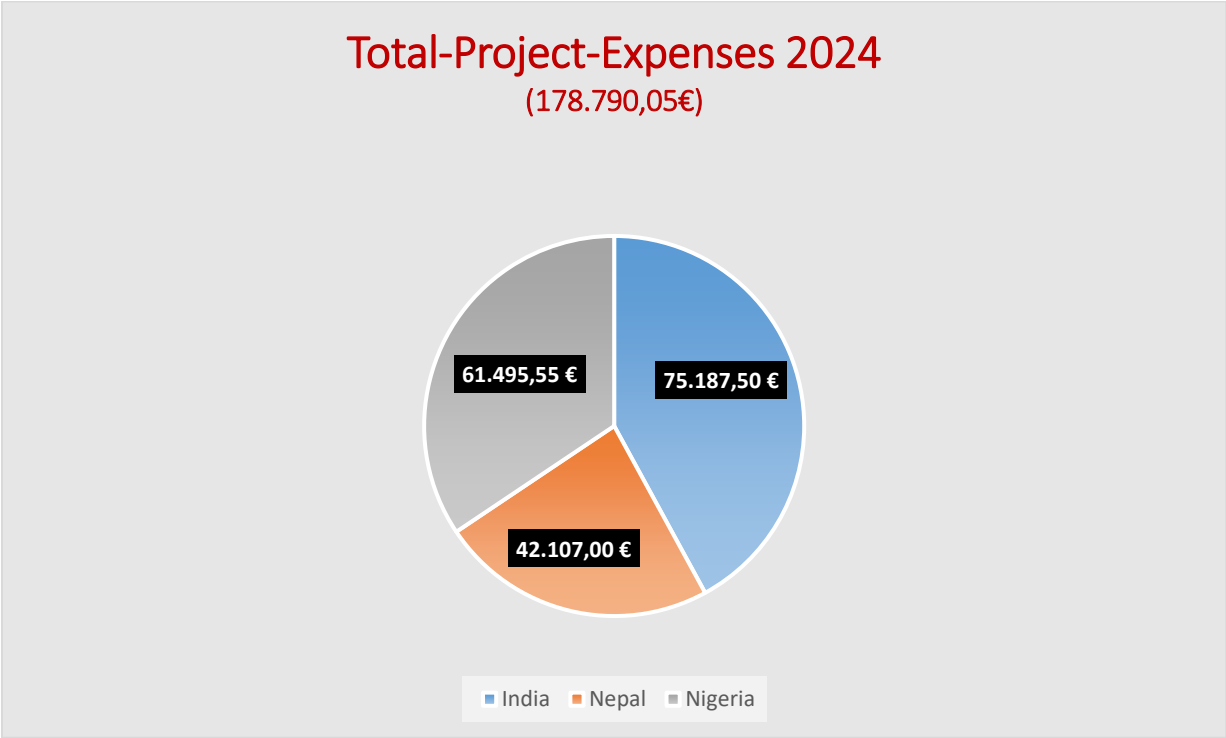
## Expenses Nepal (42.107€)





A total of **€178,790.05** was spent on projects, including major expenditure (approx. €40,000) effective for projects in 2025 (operating costs India, advance payments Nigeria).

Administration: The administrative activities of the German Foundation Agency (DS) are diverse: accounting, annual financial statements including auditors, contract drafting, coordination with the tax office, donation certificates, etc. In addition, there are deposit and bank fees. The costs are billed retroactively for the previous year and totaled **€4,717.23**. **All management and administration expenses** (DS - see above, software, flyers, event expenses, etc.) are covered by the donors as donations, so they do not burden the project donations.



The **total investments** in the projects including administrative costs for 2023 amount to a total of **€183,507.28** (previous year: **€167,060.50**).

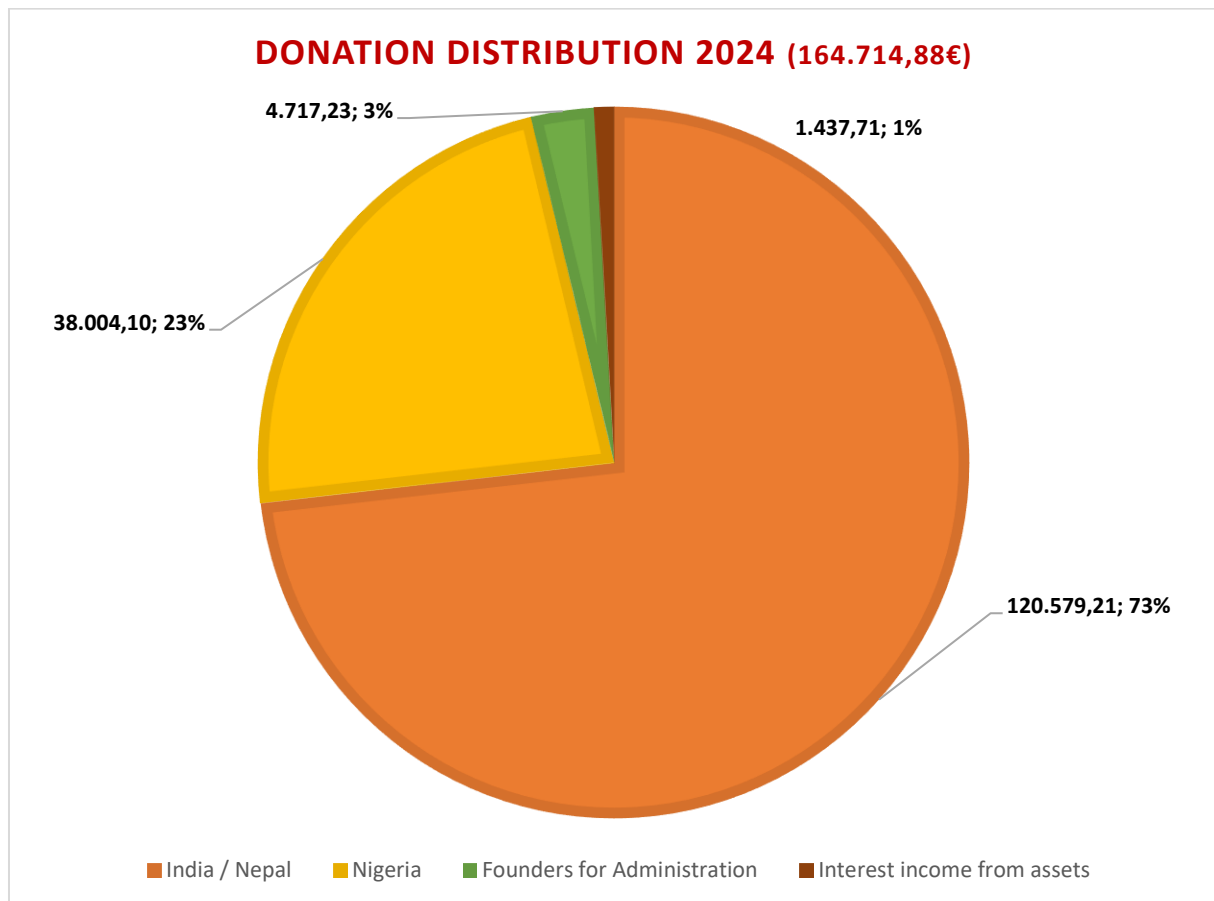
## Donations 2024

**Donation income** in 2024 amounts to **€164,714.88** (previous year **€168,310.05** with €19,464 in special effects due to the dissolution of the foundation). We received a total of **€1,437.10** in interest/dividends from our assets.

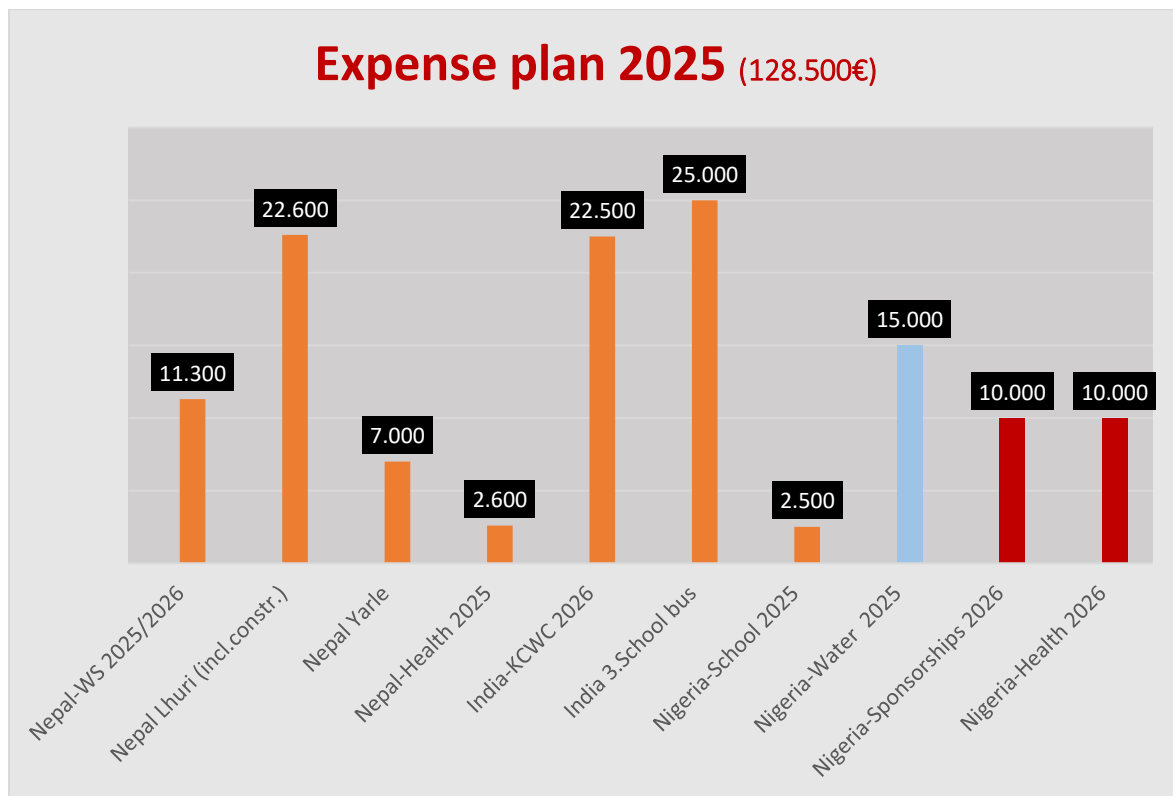
Compared to 2023, the following points should be considered:

- Without the donation from the dissolution of a foreign foundation, donations **in 2023** would have been **€148,846.05**. That should be the basis for comparison.
- In 2023, donations for container transport were not processed through the foundation. That was around €11,000 in 2024. In return, there was a one-off large donation of €10,000 in 2023.
- The number of individual donations in 2023 was 856, and in 2024 there have been 874 donations.
- The average donation **in 2023** was **€173.88** (realistic comparison value without the high amount of the foundation dissolution. **In 2024, this amount is €188,44**. That is great.
- However, it should not go unmentioned that almost 1/3 of the donations (51,000€) were made by three people (founders plus two Nepal-specific donors).

**Conclusion:** Another very positive year in terms of donations.



## Investment plan 2025



**For further investments,** we need to plan very carefully what support we will provide. Our goal is to develop a financing plan for the next 20-25 years for the operational projects. This should be the basis for our actions in finding a way to finance these projects.

### Financial needs:

There is a need primarily in **India** in order to obtain a permanent license for the school up to the 8th grade (3rd school bus, additional land). At least when purchasing land, a grant application will be submitted, as costs of €50,000 are to be expected.

In **Nepal**, no investments in construction are planned, except in Lhuri. However, these investments are already covered. Emergency aid projects can be added if we have the money and agree to each single demand.

In **Nigeria**, further investments will only be made through project-specific donations or grant applications. Exception: new truck for water factory.

Administration: For the German Foundation Agency effort, we expect costs of up to €5,000 for 2024, which will be debited in 2025. These and all other incidental costs are always covered by the founders. This ensures that 100% of all donations go towards project work.

The costs for **Nepal** are planned as follows: For the operation of the winter schools in 2025/2026 (€11,300 including part of Pema Wangyal's salary) and the operation of the school in Lhuri in 2025 (€10,800) as well as the new school in Yarle (€7,000), a total of **€29,100**. In addition, there is **€2,600** for the nurse Karang/Lhuri and short-term construction measures amounting to **€12,300** in Lhuri (two additional rooms, solar system, fence on the school slope).

**In total, almost 44,000€ will be budgeted for projects in Nepal.**

For **India**, operating costs at the Keshwa Child Welfare Center amounting to **€22,500** are planned. In addition, there are up to **€25,000** for a third school bus. Further costs for the necessary purchase and

expansion of the land for the school are still unknown and will be financed through a grant application (or at least attempted).

**In total almost 47.500€ will be budgeted for projects in India.**

In **Nigeria**, a new truck must be purchased for the truck destroyed in the accident. **€15,000** has been set aside for this, with part of the money to be used for the other driver's broken truck. Whether a bonus can be paid out at the end of the year depends on the donations received during the year. Funds of **€2,500** have been set aside for the operation of the Morning Starlight School. Only the money received as earmarked donations will be used for sponsorships and emergency medical aid (based on experience, €20,000). **In total 17.500€ (37.500€) will be budgeted for projects in Nigeria (without possible bonus payments).**

To fully cover the **project expenses for 2025 and partly 2026, €88,400 in new donations would be required in 2025 (excluding donations for sponsors + emergency aid in Nigeria)** so that no further funds have to be taken from the reserves. **€19,600** for schools in Nepal are already included as donations in the "reserves" and will be dissolved. This are the €108,000 without the €20,000 for sponsorships + emergency aid. In addition, there are up to €5,000 in administration expenses.

## Nepal – Schools and Health: Current situation and outlook

### School Operations

As in previous years, the 2023/2024 **winter school projects** in Saldang and Nyisal went very well. The 2024/2025 winter schools started as usual in November and will run until March 2025.

In the newly built school in Lhuri, the following measures were carried out as planned: construction of the two toilet buildings, fixing the wall on the slope, fixing the veranda and painting the pillars. Unfortunately, the timber for the floors in the classrooms could not be delivered on time and must be completed in spring 2025. Classes were held in the new school throughout the entire period. The first construction phase can therefore be considered completed. New construction activities in 2025 in Lhuri are: two new rooms, a fence to protect children, a small PV-System.

**The cooperation with the school coordinators in the three schools, the Dolpo Tulku Charitable Foundation (DTCF) as an administrative partner and the HUMAN Foundation worked without any problems again in 2024. Many thanks to the entire team.**



Students from winter schools in Saldang



Students in Lhuri

### Key figures for schools in 2024:

There were no special incidents in any of the schools for 2024; all children passed the exams. As always, the detailed school reports can be viewed on 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 incurred are covered.

School	# Teachers	# Students	Expenses
Nyisal	2 + helpers	38	350,000 NPR = ca. €2.700
Saldang	3 + 3 cooks + 3 helpers	58	875.000 NPR = ca. €6.800
Lhuri	4 teachers + helpers School material, food, etc. including transport	22	1.279.455 NPR = €8.812 1.960.240 NPR = €13.500 (for construction)

No major changes are expected for the three “old” schools in 2025. However, we will start supporting the fourth school in Yarle, whose operation will be financed annually by the HUMAN Foundation with a fixed amount of €7,000, regardless of the total costs.

### Health support in Karang and Lhuri

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 the school. So far, however, only the village of Karang has been provided with care. We are taking over the financing on the condition that the village of Lhuri also receives on-site care for at least four days a month, as we also finance the school in Lhuri.

A total of 516 patients were treated in 2024, 65% of whom were female and 35% male. Almost all treatments were carried out on an outpatient basis, only a few patients had to remain at the

health post for care.

Particularly striking were the results of the eye examinations carried out by the well-known Nepalese ophthalmologist Dr. Ruit and his institute. Of the 181 patients examined, 13 people were diagnosed with cataracts and selected for appropriate surgery.

Our nurse Nyima Lhazom Baijee (see picture), the villagers and we as the HUMAN-Foundation are very happy and satisfied with the progress of the work in 2024.

The support will continue in 2025 under the same conditions.

## India – Keshwa HUMAN Welfare: Current situation and outlook

### Keshwa Gurukul School

Our outstanding project in India is definitely **the Keshwa Gurukul School** in conjunction with the Outreach-Program and the **camps for people with disabilities** and **women empowerment**. All projects go hand in hand. The starting point is the registration and care of almost 300 families from several villages in the vicinity of our Keshwa Child Welfare Center in the village of Ghurma, located just outside Robertsganj.

Through very close contact with the families, our team is able to gain people's trust. This is why we have managed to increase the number of school children from 5 in summer 2022 **to 199 registered children in 2024**. A big success.

By expanding the land, we bought three years ago, we will be able to provide the first part of the schoolyard and playground in spring 2025. Unfortunately, the government has now significantly increased the requirements for a permanent license to operate a school up to grade 8, and so we have to buy another 900 square meters of land (instead of the previously required 500 square meters). We have to make sure that we find a suitable plot of land near the school and that the owners are also willing to sell.



Keshwa Gurukul School visit November 2024



New playground (600 sqm) with drainage

### Skill Development Program

As an additional program, we have set up **our own training program for young people and women** since 2023. In 3-month courses, the participants are trained to sew clothes independently. At the end, they can pass an exam and then receive a certificate from the government authority. This helps them to get microcredits and also to be listed on a portal as a certified seamstress. This makes it much easier for them



to get a job or become self-employed.

**In 2024, 100 women were able to be trained again.**

During our visit in November 2024, we spoke to the women and asked them why it was important for them to do this training. It was good to hear that the main motivation is self-reliance, i.e. greater independence, to earn money themselves.

We currently employ **21 people in Sonbhadra and Varanasi**.

## Orphan's Home and Adoption in Bihar

**The Orphan's Home program in Samastipur in Bihar** continues to be very successful. There are always up to ten children between the ages of 0-6 who are cared for "around the clock". These are orphans who are usually "dumped" somewhere by their parents. The aim is to find new guardians for the children in India or abroad. Some of the children are seriously ill and it does happen that a child dies.

An adoption process in India is very extensive and is strictly monitored and supervised by government authorities. **In 2024, two more children were handed over to adoptive parents.**

In Bihar, we employ 10 staff members.

Over the last seven years, more than 200 children who ran away from home or were abandoned have been returned to their families and 30 children have been adopted.



**In 2025**, we want to further increase the number of schoolchildren **in the Keshwa Gurukul School**. With the existing infrastructure, we see the limit at around 250 children. However, we also need a third school bus for this, as most of the children live within 3-5 kilometers away. We also need to seek another piece of land in order to obtain a permanent license from kindergarten to 8th grade.

The **skills program** is continuing in the same way. It is expected that up to 100 young people and women will be trained. This includes the outreach program and the promotion of women.

**In Bihar, the orphanage** program is continuing as planned. We want to try to set up a small care program for poor children in Varanasi.

**We would like to thank our project partner, the Creation India Society and our employees for their great work.**

## Nigeria – puRE water / School / Health: Current situation and outlook

### puRE water for life

**The water project in Nigeria** is still the largest project there with some challenges. Despite all the adversities, tensions with staff, inflation, corruption, discussions with the water union about pricing and much more, we managed to produce 3.6 million liters of water in the first year and gave around 15% of it away to poor families. This is a great success and a framework (target of at least 3 million liters per year) within which we want to operate. **Many thanks to the entire water team.**



Team in the water factory



Children are happy about pure drinking water

Unfortunately, at the end of November there was a tragic accident during water delivery in which one of our water team members died. **We mourn the loss of Oko Chukwo, 42 years old**, who will be greatly missed as a person and as a loyal and grateful member of the team.

Three other members of the team were also injured and taken to hospital and had to be treated. We very much hope that all employees can fully recover from the accident. Since our driver was to blame for the accident, we have to bear considerable financial costs. But the health of our employees is our top priority. Dear Oko, „Rest in Peace “!



### School Amuro/Mgbom

In 2021-2023 we carried out significant construction work in the large Amuro/Mgbom school: renovation of the U-block, drilling of wells and provision of water, construction of a canteen and library. Unfortunately, we have to say that the care in handling the measures is not as great as we would have liked. Therefore, we will not carry out any further measures in the next two years to see if the situation improves.

### Medical Support, Sponsorships, other projects

The **sponsorships** were increased to 21 children and there were again a number of emergency medical aid measures for children and adults.

**Emergency medical aid** is a very emotional topic. Seriously sick people (mainly children) in medical emergencies are helped here. People are very grateful for this help, which is only made possible by the tireless efforts of Melanie Facius. Here are just two of many examples:

On the left in the picture, 16-year-old Livinus Joseph is being treated in hospital with severe head injuries and on the right in the picture Grace Ekuma, who had a two-year-old ulcer on her neck operated on. Without this help, treatment would not have been possible because there was no money.



Another project that has been started is the renovation of a children's home. The cost of this has not yet been clarified.

*For 2025, we expect a similar level of support and revenue of around €20,000 for both projects.*

**Many thanks to our project partner Better Place Africa and the team for their incredible commitment and the results achieved.**

### Morning-Starlight-School

We have been supporting the Morning Starlight School for a year. The classrooms and outdoor facilities are being improved in small steps. This year, the schoolyard and playground were built, and a classroom was designed with tiles on the floor and painted walls. A total of 35 children attends the kindergarten and classes 1-6.



### Others

In October we visited the plasticpreneur company in Klagenfurt (Austria) and looked at the recycling machines (shredding and molding). The machines seem to be very well suited for use in countries in Africa (very simple technology, easy to use, spare parts easy to replace).

However, a new project does not seem to be an option at the moment, as 2024 was very stressful, especially the water project.

We should decide by June/July 2025 at the latest whether we want to apply for this project.

There was a lively discussion about whether the project could be carried out. Until a decision is made, experiences from other projects or from students who know the market should be obtained.

## Planning activities 2025 for generating new donations/donors



The project of the vocational school for office management and industrial clerks in 2024 went well again. More than €1,500 in donations were generated in five groups. A teacher has also agreed to set up a final project for this purpose for 2025. There should be a target of at least €200 in donations per group.

- a. Charity Concert JFK (6. January 2025 Vega-Bar)
- b. Lecture evenings with project presentation
- c. Event with Rinpoche Dolpo Tulku
- d. Lectures as part of the BPA project and fundraising campaign(s)
- e. Event at Munich Re
- f. Attempt to carry out a street action with a foundation's booth if the municipality grants permission.
- g. GlobalGiving-Campaign Little-by-Little (in Germany) as well as July Bonus Day (only US) und Giving Tuesday (only US).

In 2024, the number of donors was only able to increase very slightly.

We still need **regular donors** in particular. The first priority is always to ensure the ongoing operating costs in Nepal and India and also the water project in Nigeria, because sustainability is our top priority. Sponsorships and emergency aid in Nigeria are of course also included, but this is calculable because only as much money is spent as donations come in.

We will only start new construction projects if financing is secured.

## Board decisions

**At its meeting on December 19, 2024**, the Board of Directors approved the financial resources and content ideas for 2025, as described in the 2025 Investment Plan.