

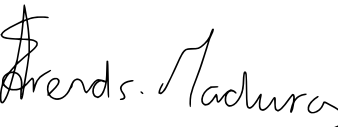
Annual Accounts
Foundation
Youth With a Mission A-B-C (YWAM Aruba)
2025

Signatures for approval:

President:

A stylized, handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the bottom.

Secretary:

A handwritten signature in black ink that reads "Arends. Madura" in a cursive style.

Treasurer:

Dated: 19-06-2026 (original version)
17-10-2026 (revised version)

(after appropriation of result bookyear)

Notes to the consolidated financial statements						
31-12-2025				31-12-2024		
ASSETS	AWG	EUR	USD	AWG	EUR	USD
Fixed assets	1.411.902	667.830	783.565	16.681	8.954	9.267
Office furniture	pm	pm	pm	pm	pm	pm
Cash and cash equivalents	99.775	47.194	55.372	49.635	26.642	27.575
Receivables	9.733	4.604	5.401	1.195	641	665
	1.521.410	719.627	844.338	67.510	36.238	37.507

	31-12-2025			31-12-2024		
LIABILITIES	AWG	EUR	USD	AWG	EUR	USD
Reserve assets	43.288	23.251	34.495	25.125	13.486	13.958
Allocated Reserves Training	-	-	-	-	-	-
Allocated Reserves Building LaSala	77.377	41.564	63.761	41.252	22.143	22.918
Allocated Reserves Building Base	-157.249	-84.539	-178.901	1.938	1.040	1.076
Exchange rates reserves	1.906	2.770	60.948	-	-	-
Other reserves	8.519	4.582	5.180	-804	-431	-446
Total reserves	-26.159	-12.373	-14.517	67.510	36.238	37.507
Mortgage Loan	1.547.569	732.000	858.856	-	-	-
Payables	-	-	-	-	-	-
	1.521.410	719.627	844.338	135.021	36.238	37.507

The foundation was established in 2009 and is located on Aruba, registered at the Chamber of Commerce under casenumber

The foundation was established in 2005 and is located in Aruba, registered at the Chamber of Commerce under case number with the registered name: "Youth With a Mission A-B-C".

As of 27 July 2021 the Foundation is recognized as an ANBI by the Dutch Tax Authorities.

The Youth With A Mission A-B-C Foundation (YWAM Aruba) is an active non-profit organization in Aruba. This foundation has the objective to work within the community on a future that offers perspective for strong and healthy families. There are many broken families in Aruba, with negative consequences for the Aruban society. With a long-term presence within the community, this organization makes a structural contribution towards building strong and healthy families in Aruba. The YWAM Aruba foundation is financially supported by donors in various countries, including the Netherlands and the United States of America.

On June 12, 2025 Stichting Youth With a Mission Aruba was established in the Netherlands. This Dutch (ANBI) foundation serves

On June 12, 2025 Stichting Youth With a Mission Aruba was established in the Netherlands. This Dutch (ANBI) foundation serves as supporting base foundation collecting donations and other income for Youth With a Mission A-B-C.

As per April 11, 2025 a terrain including buildings (YWAM Aruba Base) and inventory was acquired for AWG 1,405,399. The value

As per April 11, 2025 a terrain including buildings (YWAM Aruba Base) and inventory was acquired for AWG 1.405.399. The value of the terrain is estimated at AWG 1.122.195

This real estate is mortgaged as security for a loan. The building is depreciated at 3% per year. Inventory is depreciated at 20%.

In 2025 also other inventory was purchased for the YWAM Base: an airco, washing machine and garden benches.

As per October 1, 2021 a Hyundai Van was purchased. AWG 10.107 of the purchase amount was directly paid for by the Foundation.

The remaining AWG was directly paid from the Netherlands. The depreciation term is 5 years, starting at October 1, 2021.

As the van is owned by the foundation, the value of the van as at purchase date was fully recognized as income for the foundation.

The purchase price of the van was AWG 33.750.

As per december 2022 a trailer was purchased for AWG 7.700. During 2023 a portable speaker was purchased for AWG 355.

The depreciation term of these assets is 5 years.

For other details, see the specification of fixed assets.

Cash and Cash Equivalents regard the cash and the balance held with RBC Royal Bank (Aruba) N.V.

Receivables regard the deposits paid for Gas and Electricity Bringamosa 7-G and the current account with Stichting Youth With a Mission Aruba (NL)

The '*Reserve Assets*' regard the value of the accumulated depreciation of fixed assets, to allocate reserves for the purpose of replacing existing assets in future. In case the income for the year does not cover the depreciation, shortage in a year could be replenished from 'Other Reserves'.

Allocated reserves regard the cumulated allocated donations for a specific objective that have exceeded the cumulated expenses of the same objective.

Mortgage Loan

The Foundation has entered into a mortgage loan with a maturity date in 2056 with an initial principal amount of the mortgage loan amounted to €744,000. The loan was entered into in euros and is denominated in EUR. The loan bears interest at a fixed annual rate of 4%. Repayment is made in annual instalments of €24,000. For the years 2025, 2026 and 2027, the annual repayments amount to €12,000, €16,000 and €20,000 respectively.

Payables - there are no payables at year end.

As the income and expenditures are rated on an average rate with differs from the exchange rate at balance sheet, the difference resulting from these exchange rates are accounted for under an 'Exchange Reserve'.

Note: the exchange rate of AWG to EUR as at December 31, 2025 applied was 2,114 (2024: 1,9491)

The EUR/USD exchange rate at December 31, 2025 was applied at 1,1733 (2024: 1,035)

Allocation of result:

Ministries: expenses exceed donations:	AWG	-8.659
Training: expenses exceed donations:	AWG	-664
La Sala donations exceed expenses:	AWG	36.125
Base expenses exceed donations:	AWG	-159.187
Allocation depreciation fixed assets	AWG	-18.164
Reallocation Other Reserves to allocated reserves	AWG	56.682
	AWG	<u>-93.868</u>

The negative result for the year is primarily attributable to adverse foreign exchange differences in 2025 related to the mortgage loan. As a consequence of this result, total reserves are negative at year-end.

Given the long-term nature of the mortgage loan, these exchange rate effects are largely accounting-driven and do not impact the organisation's liquidity position.

The expected cash flows indicate no risk of discontinuity arising from liquidity constraints.

The Board of YWAM A-B-C will continue to closely monitor the development of the financial position. Based on current forecasts and plans, cash flows are expected to remain positive, enabling the organisation to fund its planned activities in the years ahead.

Foundation Youth With a Mission A-B-C (YWAM Aruba)

Statement of income and expenditures

2025							2024						
	<u>Income in</u>	<u>Income in</u>	<u>Income in</u>	<u>Income in</u>	<u>Income in</u>	<u>Income in</u>		<u>Expendi-</u>	<u>Expendi-</u>	<u>Expendi-</u>	<u>Expendi-</u>	<u>Expendi-</u>	<u>Expendi-</u>
	<u>AWG</u>	<u>EUR</u>	<u>USD</u>	<u>AWG</u>	<u>EUR</u>	<u>USD</u>		<u>tures in</u>	<u>tures in</u>	<u>tures in</u>	<u>tures in</u>	<u>tures in</u>	<u>tures in</u>
								<u>AWG</u>	<u>EUR</u>	<u>USD</u>	<u>AWG</u>	<u>EUR</u>	<u>USD</u>
Donations Ministries	598	322	364	4.782	2.454	2.655	Expenses Ministries	9.258	4.977	5.627	10.497	5.386	5.828
Donations LaSala	24.903	13.388	15.136	41.397	21.239	22.985	Expenses Training	664	357	404	1.411	724	784
Donation LaSala L&L	12.535	6.739	7.619	-	-	-	Expenses LaSala	1.312	706	798	144	74	80
Donations Base	41.486	22.303	25.216	2.658	1.364	1.476	Expenses Base	7.520	4.043	4.571	720	370	400
Donations General	71.747	38.571	43.609	10.622	5.450	5.898	Depreciation assets	18.164	9.765	11.040	8.361	4.290	4.642
Income stay YWAM Base	3.821	2.054	2.322	-	-	-	Cost of use Van	9.276	4.987	5.638	8.267	4.241	4.590
							Office expenditures	5.636	3.030	3.426	2.739	1.405	1.520
							Banking fees	153	82	93	155	79	86
							Loss exchange rates	151.461	81.425	92.060	-	-	-
							Interest expenses	45.513	24.468	27.663	-	-	-
							Result	-93.868	-50.464	-57.054	27.165	13.937	15.083
	155.091	83.377	94.266	59.459	30.506	33.013		155.091	83.377	94.266	59.459	30.506	33.013

Notes to statement of income and expenditures

Income

All donations that can be recognized as specific donations are labelled as such. If donations exceed the expenses for the year the remaining income is allocated to specific reserves (' Ministries' , 'Training' of 'Building').

Expenditures

During 2025 and previous years no rent for office was applied.

Depreciation regard the buildings, inventory, the van, trailer and portable speaker. The depreciation period of regular assets is 5 years.

The depreciation rate of buildings is annually 3%.

Costs of use of the 'van' mainly comprises costs of insurance premiums, taxes and costs of fuel if not allocated to projects of Training or Ministries

Office costs regard cost for legal expenses, cost of organizing network meetings, cost for website, phone costs and costs of printing ink.

Loss exchange rates

The mortgage loan is denominated in EUR. During the year, the AWG depreciated against the EUR, resulting in a foreign exchange loss recognized in the profit and loss statement.

Interest expenses

The interest expenses consist of the interest for the mortgage loan

Note: the average rate 2025 of AWG to EUR applied was 1,8601 (2024: 1,9492) and for EUR/USD average rate applied was 1,1306 (2024: 1,0822).

The negative result in 2025 is caused by the negative effect of the devaluation of the AWG against the EUR, as the mortgage loan is accounted for in EUR.

Specification Fixed Assets

Terrain

Allocated purchase price
no depreciation applicable

Terrain

Purchase price (incl. acq.costs)	AWG	1.122.295
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Buildings

Purchase price (incl. acq.costs) Bringamosa 7G	AWG	268.104
Depreciation	AWG	5.817
Bookvalue as per 31 Dec '25	AWG	262.286

Inventory Bringamosa 7-G

Purchase price (incl. acq.costs) Bringamosa 7G	AWG	15.000
Depreciation	AWG	2.170
Bookvalue as per 31 Dec '25	AWG	12.830

Inventory - Airco Bringamosa 7G

Purchase price (2-12-2025)	AWG	5.022
Depreciation 2025	AWG	84
Bookvalue as per 31 Dec '25	AWG	4.938

Inventory - Washing Machine Bringamosa 7G

Purchase price (6-8-2025)	AWG	2.640
Depreciation 2025	AWG	176
Bookvalue as per 31 Dec '25	AWG	2.464

Inventory - 2x Garden Bench - Bringamosa 7G

Purchase price (29-9-2025)	AWG	325
Depreciation 2025	AWG	16
Bookvalue as per 31 Dec '25	AWG	309

Van

Purchase price Van 1/10/21	AWG	33.750
Depreciation 2021 -2024	AWG	21.938
Depreciation 2025	AWG	6.750
Bookvalue as per 31 Dec '25	AWG	5.063

Trailer

Purchase price Trailer dec 22	AWG	7.700
Depreciation 2023-2024	AWG	3.080
Depreciation 2025	AWG	3.080
Bookvalue as per 31 Dec '25	AWG	1.540

Portable Speaker

Purchase speaker may '23	AWG	355
Depreciation 2023-2024	AWG	107
Depreciation 2025	AWG	71
Bookvalue as per 31 Dec '2	AWG	178

Total Fixed Assets

Terrain	1.122.295
Buildings	262.286
Inventory Base	20.541
Van	5.063
Trailer	1.540
Other	178
Total	AWG 1.411.902

Total depreciation 2025 **AWG** **18.164**

Total accumulated depreciation '21-'24	AWG	25.124	<i>(see total reserve Assets Dec 31 '24)</i>
Total depreciation 2025	AWG	18.164	<i>(see changes reserves assets)</i>
Total accumulated depreciation '25	AWG	43.288	<i>(see total reserve Assets Dec 31 '25)</i>

Total costs of acquisition Bringamosa 7-G.*At April 11, 2025*

	AWG 1.405.398,65
movable property	AWG 15.000,00
real estate	AWG 1.390.398,65

<i>of which costs of acquisition</i>	<i>AWG 110.398,65</i>
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Estimate partition land < > buildings (source Co-Pilot)

<i>Grond</i>	<i>900.000</i>	<i>80,7%</i>
<i>Gebouwen</i>	<i>215.000</i>	<i>19,3%</i>
	<i>1.115.000</i>	<i>100,0%</i>

Acquisition value (pro rata)	Depreciation
Terrain	1.122.295 0%
Buildings	268.104 3%
Inventory base	15.000 20%
1.405.399	

Yearly depreciation

Terrain	-
Buildings	8.043
Inventory base	3.000
Total	11.043

Receivables 2025

Deposit Arugas	250	14-4-2025
Deposit Elmar	250	14-4-2025
Receivable Stichting YWAM Aruba (NL)	9.233	
	9.733	

Current account Stichting YWAM Aruba (NL)

Remaining part of payment to YWAM Aruba (NL), which exceeded repayment 2025 mortgage loan (EUR 13.975 - /- EUR 12.000)	4.213	
Income Stay at YWAM Base 2025 incl. paid taxes via current account YWAM Aruba (NL)	5.019	
	9.233	

Payables 2025

Interest payable mortgage loan 2025 45.513 *See worksheet Mortgage repayment*

According to 'donation agreement' the interest payable is settled by a donation of the same amount
Therefor interest is not a payable at yearend.

Specification Reserves

	Allocated Reserves Ministries				Allocated Reserves Training		Allocated Reserves La Sala		Allocated Reserves Base		Reserve Assets		Other Reserves		Exchange Rate Reserve		Result	Total
Reserves Jan. '25	AWG	-	AWG	-	AWG	41.252	AWG	1.938	AWG	25.124	AWG	-804	AWG	-	AWG	-	AWG	67.510
Result 2025	AWG	-8.659	AWG	-664	AWG	36.125	AWG	-159.187	AWG	-18.164	AWG	56.682			AWG	-93.868		
Appropriation result and other changes	AWG	8.659	AWG	664	AWG	-36.125	AWG	159.187	AWG	18.164	AWG	-47.358	AWG	1.906			AWG	105.098
Reserves after appropriation result	AWG	-	AWG	-	AWG	77.377	AWG	-157.249	AWG	43.288	AWG	8.519	AWG	1.906			AWG	-26.159

AWG -48.162

Changes exchange reserve

	Result in AWG	Result in EUR	Result in USD
Result at average rate	AWG 93.868	€ 50.464	USD 57.054
Balance at December 31		€ -48.611	€ -52.024
Remaining		€ 1.852	€ 5.030

Additional specification Reserves.							
In case expenses for a specific goal/objective exceeding the income, the deficit will be funded from 'general reserve'							
If income exceeds the expenses for specific goal/objective, the surplus will be added to an allocated reserve.							
Ministries							
	donations	598					
	expenses	9.258					
			-8.659	Funded from 'General Reserve'			
Training							
	donations	-					
	expenses	664					
			-664	Funded from 'General Reserve'			
La Sala	donations	37.438					
	expenses	1.312					
			36.125	Allocated to Reserve LaSala			
Base							
	donations	41.486					
	Income YWAM Stay Base	3.821					
	expenses	204.494					

			-159.187	Allocated to Reserve Base			
General							
	Donations 'general'	71.747					
	expenses 'general'	15.066					
			56.682				
Total			-75.704				
Reserve assets							
	depreciation		-18.164	Allocated to Serve Assets			
			-93.868				
Result according to profit&loss statement			-93.868				

Additional specification Reserves.

In case expenses for a specific goal/objective exceeding the income, the deficit will be funded from 'general reserve'
 If income exceeds the expenses for specific goal/objective, the surplus will be added to an allocated reserve.

Ministries

donations	598	
expenses	<u>9.258</u>	
		<u>-8.659</u> Funded from 'General Reserve'

Training

donations	-	
expenses	<u>664</u>	
		<u>-664</u> Funded from 'General Reserve'

La Sala

donations	37.438	
expenses	<u>1.312</u>	
		<u>36.125</u> Allocated to Reserve LaSala

Base

donations	41.486	
Income YWAM Stay Base	3.821	
expenses	<u>204.494</u>	
		<u>-159.187</u> Allocated to Reserve Base

General

Donations 'general'	71.747	
expenses 'general'	<u>15.066</u>	
		<u>56.682</u>

Total **-75.704**

Reserve assets

depreciation **-18.164** Allocated to Serve Assets

-93.868

Result according to profit&loss statement **-93.868**