

ANNUAL REPORT 2023

29 October 2024

ISSUED TO

The Board of Directors of International Association of
Internet Hotlines - INHOPE
Bos en Lommerplein 280
1055 RW AMSTERDAM

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1. Accountants report

To the Board of Management
International Association of Internet Hotlines - INHOPE
To the attention of Denton Howard
Bos en Lommerplein 280
1055 RW Amsterdam

Amsterdam 29 October 2024
Reference: 32127/2023

RSM Netherlands Accountants N.V.

Mt. Lincolnweg 40
P.O. Box 36310
1020 MH Amsterdam
The Netherlands
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Dear Members of the Board of Directors,

1.1 Scope of engagement

In accordance with your instructions we have compiled the 2023 financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam. We performed our engagement in accordance with Dutch law, including Standard 4410 'Samenstellingsopdrachten' (Compilation engagements). The nature of our procedures do not enable us to express any assurance on the true and fair view of the financial statements.

The compilation report is included under section 1.4 of this report.

1.2 General

Adoption of the annual accounts

The Annual General Meeting had adopted the 2022 financial statements on 6 December 2023 at Amsterdam.

1.3 Fiscal position

General

On September 13, 2012 the Dutch tax authorities declared that International Association of Internet Hotlines - INHOPE is not subject to corporation tax.

RSM Netherlands Accountants N.V.

1.4 Accountant's compilation report

To: the Board of Directors of International Association of Internet Hotlines - INHOPE

Mt. Lincolnweg 40
P.O. Box 36310
1020 MH Amsterdam
The Netherlands
Tel: +31 (0)20 635 20 00
www.rsmnl.com

The financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2023 and the income statement for the year 2023 for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Samenstellingsopdrachten' (Compilation engagements), which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. To this end we have applied our professional expertise in accounting and financial reporting.

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. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of International Association of Internet Hotlines - INHOPE. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA). You and other users of these financial statements 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.

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

Amsterdam, 29 October 2024

RSM Netherlands Accountants N.V.

drs. S.F. Fokker RA

2. Management Board's report

2.1 INHOPE Association – Directors Report

The Director's report is a summary of the INHOPE Association's organisational and financial performance during 2023. INHOPE is the International Association of Internet Hotlines, which is registered in the Netherlands. INHOPE's mission is to support and enhance the work of Hotlines towards strengthening international efforts in combating online Child Sexual Abuse Material. INHOPE's vision is a digital world free of Child Sexual Abuse Material.

During 2023 INHOPE continued to grow its operations and effectiveness in line with its long-term strategic plan with the two specific focus areas 'People and Technology' which act as lens on how we can better protect children online. The results of this focus were more training delivered in more countries than ever before, ICCAM development at an increasingly rapid pace and the development of the Universal Classification 'Schema' which will have a global impact on CSAM in the coming months and years.

INHOPE welcomed four new member Hotlines to the network bringing the total to 54 in 50 countries. The new Hotlines are based in Ukraine, Slovakia, Moldova and Argentina. INHOPE also undertook many regional development activities in Latin America, Africa and South-East Asia which may result in new Hotlines joining the network in 2024 and beyond.

During 2023 INHOPE undertook a review of its governance, purpose and identity with the support of an external expert. This has resulted in improved Board operation, training and governance plus laying the building the foundations for the next strategic plan for 2025 and beyond. The next strategy development process was started with Members workshops and brainstorming at the INHOPE members meeting held in December in Amsterdam, which may bear fruit as the strategic planning for 2025 and beyond develops.

At the 2023 Annual General Meeting Mr Peter-Paul Urlaub and Mrs Thora Jonsdottir stepped down from the Board and on behalf of all members of INHOPE I would like to thank both of them for all their commitment during their tenure. At the same meeting INHOPE Members voted to increase the Board size from 6 to 7 seats and subsequently elected three new Board Members – Ms Paraskevi Fragopoulou (Treasurer), Ms Heidi de Pauw (Member without portfolio) and Mr Seila Samleang (Member without portfolio). During this meeting Members also voted to reappoint RSM for the 2023 financial reporting.

Following on from the implementation of the new management structure in 2022, INHOPE has also implemented a leadership team structure comprising of the Heads of each department, which strengthens the operational management of the organisation.

INHOPE held its sixth annual Summit in Boston in September which was kindly hosted by Meta which was successful with a wider range and scale of participants than ever before. The theme of the Summit was 'partnering product with policy' where participants heard from a range of speakers and panels on how to unite online platform product and online platform safety policies to prioritise user safety. This event has grown in scale and reputation each year and we look forward to the 2024 Summit.

In terms in financial performance, income was lower and costs were higher than forecast which resulted in a higher deficit than anticipated in the 2023 budget. This has impacted reserves. The Board and Secretariat will be working through 2024 to address this.

Looking forward into 2024 the INHOPE network will continue to expand globally, improve its funding base, work with all its members and partners to deliver on its projects. It will also work as a force multiplier to develop and promote the Universal Classification Schema which has great potential to dramatically improve the detection and removal of CSAM from the internet.

On behalf of the INHOPE Board, I would like to thank the Association Members, the Secretariat and all INHOPE partners for their efforts throughout 2023.

Amsterdam, 29 October 2024

Sean Lyons
INHOPE President

3. Financial statements

by report dated 29 October 2024
International Association of Internet Hotlines - INHOPE at Amsterdam

3.1 Balance sheet as at 31 December 2023

(After proposal distribution of result)

		<u>31-12-2023</u>	<u>31-12-2022</u>
		€	€
Assets			
Fixed assets			
Property, plant and equipment	1	13.535	9.138
	
Financial assets	2	5.944	7.644
	
Current assets			
Receivables			
Trade receivables	3	126.126	208.568
Taxes and social security charges	4	497	60.569
Other current accounts	5	30.960	-
Other receivables and accrued income	6	777	11.455
	
		158.360	280.592
	
Cash and cash equivalents	7	1.031.747	2.908.070
	
		1.209.586	3.205.444
		=====	=====

		<u>31-12-2023</u>	<u>31-12-2022</u>
		€	€
Equity and liabilities			
Equity	8		
Reserves	9	325.201	1.006.825
	
Long-term liabilities	10		
Deferred income	11	569.105	1.384.109
	
Short-term liabilities			
Payables to banks	12	421	8.247
Trade payables	13	88.745	653.057
Payables relating to taxes and social security contributions	14	22.218	29.300
Other liabilities and accrued expenses	15	203.896	123.906
		<u>315.280</u>	<u>814.510</u>
	
		<u>1.209.586</u>	<u>3.205.444</u>
		=====	=====

by report dated 29 October 2024
International Association of Internet Hotlines - INHOPE at Amsterdam

3.2 Income statement for the year 2023

		2023	2022
		€	€
Other operating income	16	1.799.708	1.710.127
Other external expenses	17	1.212.741	1.097.626
Wages and salaries	18	581.723	391.521
Social security premiums and pensions cost	19	167.940	97.579
Other expenses of employee benefits	20	24.987	684
Depreciation of property, plant and equipment		3.927	2.778
Housing expenses	21	39.156	19.810
Selling expenses	22	145.252	92.782
Office expenses	23	114.831	117.908
General expenses	24	186.849	84.330
Total expenses		2.477.406	1.905.018
Total of operating result		-677.698	-194.891
Currency translation differences		-3.926	4.050
Total of result after tax		-681.624	-190.841

by report dated 29 October 2024
International Association of Internet Hotlines - INHOPE at Amsterdam

3.3 Cash flow statement for the year 2023

Total of cash flows from (used in) operating activities

Operating result	-677.698	-194.891
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Adjustments for

Depreciation	3.063	1.781
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Changes in working capital

Movements accounts receivable	122.232	-1.718
Decrease (increase) in securities	-	-517

Increase (decrease) in other payables	12	-493.630	646.272
		-371.398	644.037

Total of cash flows from (used in) operating activities

	-1.046.033	450.927
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Total of cash flows from (used in) investment activities

Purchase of property, plant and equipment	-8.324	-7.007
Proceeds from sales of property, plant and equipment	864	997

Total of cash flows from (used in) investment activities

	-7.460	-6.010
--	--------	--------

Total of cash flows from (used in) financing activities

Deferred income	10	-815.004	644.408
Increase (decrease) in payables to credit institutions	12	-7.826	8.247

Total of cash flows from (used in) financing activities

	-822.830	652.655
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Total of increase (decrease) in cash and cash equivalents

	-1.876.323	1.097.572
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International Association of Internet Hotlines - INHOPE at Amsterdam

Movement in cash and cash equivalents

Cash and cash equivalents at the beginning of the period	2.908.070	1.810.498
Increase (decrease) cash and cash equivalents	-1.876.323	1.097.572
Cash and cash equivalents at the end of the period	<u>1.031.747</u>	<u>2.908.070</u>

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International Association of Internet Hotlines - INHOPE at Amsterdam

3.4 Notes to the financial statements

Entity information

Registered address and registration number trade register

The registered and actual address of International Association of Internet Hotlines - INHOPE is Bos en Lommerplein 280, 1055 RW in Amsterdam, NL. International Association of Internet Hotlines - INHOPE is registered at the Chamber of Commerce under number 34124277.

General notes

The most important activities of the entity

INHOPE is the International Association of Internet Hotlines, which is registered in the Netherlands. INHOPE's mission is to support and enable INHOPE Hotlines in Rapid identification and removal of Child Sexual Abuse Material from the digital world.

Disclosure of going concern

The solvency of the entity as per 31 December 2023 is 27%. The current financial circumstances in which the entity operates are challenging but based on the cashflow projections prepared for the coming 12 months (as from the date of finalizing these financial statements), we trust in the continuity of the entity. Therefore, the accounting principles applied to the valuation of assets and liabilities and the determination of results in these financial statements are based on the assumption of continuity of the entity.

Disclosures about estimates, judgements, assumptions and uncertainties

In applying the principles and policies for drawing up the financial statements, the directors of International Association of Internet Hotlines - INHOPE 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 Book 2, article 362, paragraph 1, the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

General accounting principles

The accounting standards used to prepare the financial statements

The financial statement is drawn up in accordance with the provisions of Title 9, Book 2 of the Dutch Civil Code.

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.

Conversion of amounts denominated in foreign currency

Items included in the financial statements of International Association of Internet Hotlines - INHOPE are valued with due regard for the currency in the economic environment in which the corporation 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 International Association of Internet Hotlines - INHOPE.

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International Association of Internet Hotlines - INHOPE at Amsterdam

Accounting principles

Machinery

Fixed assets are valued at historical cost or production cost including directly attributable costs, less straight-line depreciation based on the expected future life and impairments.

Impairment of non-current assets

On each balance sheet date, International Association of Internet Hotlines - INHOPE assesses whether there are any indications that a fixed asset may be subject to impairment. If there are such indications, the recoverable amount of the asset is determined. If it is not possible to determine the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined. An impairment occurs when the carrying amount of an asset is higher than the recoverable amount; the recoverable amount is the higher of the realisable value and the value in use. An impairment loss is directly recognised in the profit and loss account while the carrying amount of the asset concerned is concurrently reduced.

The realisable value is initially based on a binding sale agreement; if there is no such agreement, the realisable value is determined based on the active market, whereby usually the prevailing bid price is taken as market price. For the determination of the value in use, an estimate is made of the future net cash flows in the event of continued use of the asset / cash-generating unit; these cash flows are discounted.

If it is established that an impairment that was recognised in the past no longer exists or has reduced, the increased carrying amount of the asset concerned is set no higher than the carrying amount that would have been determined if no impairment value adjustment for the asset concerned had been reported. An impairment of goodwill is not reversed.

Receivables

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. If there is no premium or discount and there are no transaction costs, the amortised cost price equals the nominal value of the accounts receivable. Provisions for bad debts are deducted from the carrying amount of the receivable.

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 valued at nominal value.

Non-current liabilities

On initial recognition long-term debts are recognised at fair value. Transaction costs which can be directly attributed to the acquisition of the long-term debts are included in the initial recognition. After initial recognition long-term debts are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. If there is no premium / discount or if there are no transaction costs, the amortised cost price is the same as the nominal value of the debt.



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The difference between stated book value and the mature redemption value is accounted for as interest cost in the income statement on the basis of the effective interest rate during the estimated term of the long-term debts.

Current liabilities

Grants are given to cover specific and overhead expenses. Grant income is recorded in the year that the related expenses occur. For grants received for which the expenses have not yet occurred, a deferred income (grants received in advance) is accounted for.

Accounting principles for determining the result

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

Grants are given to cover specific and overhead expenses. Grant income is recorded in the year that the related expenses occur. For grants received for which the expenses have not yet occurred, a deferred income (grants received in advance) is accounted for.

Regarding the recording of the projects, income is recognized based on the total result of the project. If a project is expected to result in a loss, this loss will be accounted for as soon as this loss is foreseeable. If a project is expected to result in a profit, this profit will be amortized during the project term.

Expenses of employee benefits

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

Depreciation of property, plant and equipment

Tangible fixed assets are depreciated from the date of initial use over the expected future economic life of the asset, while taking into account any applicable restrictions with respect to tangible fixed assets.

Future depreciation is adjusted if there is a change in estimated future useful life.

Gains and losses from the occasional sale of equipment are included in depreciation.

Other operating expenses

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

Cash flow statement

The cash flow statement has been prepared using the indirect method. The cash items disclosed in the cash flow statement comprise cash at banks and in hand except for deposits with a maturity longer than three months. Cash flows denominated in foreign currencies have been translated at average estimated exchange rates. Exchange differences affecting cash items are shown separately in the cash flow statement. Interest paid and received, dividends received and income taxes are included in cash from operating activities. Dividends paid are recognised as cash used in financing activities. Transactions not resulting in inflow or outflow of cash, including finance leases, are not recognised in the cash flow statement. Payments of finance lease instalments qualify as repayments of borrowings under cash used in financing activities and as interest paid under cash generated from operating activities.



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International Association of Internet Hotlines - INHOPE at Amsterdam

3.5 Notes to the balance sheet as at 31 December 2023

Assets

Fixed assets

1 Property, plant and equipment

Machinery

31-12-2023	31-12-2022
€	€
13.535	9.138

Property, plant and equipment

Machinery €

Balance as at 1 January 2023

Cost price	12.126
Accumulated depreciation	-2.988
Book value as at 1 January 2023	9.138

Movements

Additions	8.324
Depreciation	-3.063
Disposals	-1.779
Depreciation on disposals	915
Balance movements	4.397

Balance as at

31 December 2023

Cost price	18.672
Accumulated depreciation	-5.137
Book value as at 31 December 2023	13.535

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Property, plant and equipment: Economic life

Depreciation rate		<u>Machinery</u> 20,00
	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
2 Financial assets		
Security deposit	5.944	7.644
	<u> </u>	<u> </u>
Current assets		
Receivables		
3 Trade receivables		
Trade debtors	131.542	208.568
Provision for bad debts	-5.416	-
	<u>126.126</u>	<u>208.568</u>
	<u> </u>	<u> </u>
4 Taxes and social security charges		
Value added tax	-	60.569
Pension contributions	497	-
	<u>497</u>	<u>60.569</u>
	<u> </u>	<u> </u>
5 Other current accounts		
Receivable Stronger Together Project	30.960	-
	<u> </u>	<u> </u>
6 Other receivables and accrued income		
Accruals and prepaid expenses	777	11.455
	<u> </u>	<u> </u>
7 Cash and cash equivalents		
ABN AMRO Bank	-	82
Rabobank	1.028.201	2.906.581
Other banks	3.546	1.407
	<u>1.031.747</u>	<u>2.908.070</u>
	<u> </u>	<u> </u>

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International Association of Internet Hotlines - INHOPE at Amsterdam

Equity and liabilities

8 Equity

Movements in equity were as follows:

	Reserves
	€
Balance as at 1 January 2023	1.006.825
Allocation reserves	-681.624
Balance as at 31 December 2023	325.201

Statement of the proposed appropriation of the result

The board of the association proposes to appropriate the result as follows:

The loss for the period 2023 in the amount of € 681.624 will be fully deducted from the reserves.

This proposal still needs to be determined by the General Meeting, but has already been processed in the annual accounts 2023 for the association.

	2023	2022
	€	€
9 Reserves		
Reserves		
Balance as at 1 January	1.006.825	1.197.666
Allocation reserves	-681.624	-190.841
Balance as at 31 December	325.201	1.006.825

by report dated 29 October 2024
International Association of Internet Hotlines - INHOPE at Amsterdam

Long-term liabilities

10 Long-term liabilities

11 Deferred income

	2023	2022
	€	€
Balance as at 1 January	1.384.109	739.701
Addition to deferred income	-815.004	644.408
Balance as at 31 December	569.105	1.384.109

Deferred income

Lot 1	37.463	108.172
Lot 2	-	126.644
Escape (EVAC)	-	134.974
Tides	49.134	84.543
Global	101.729	310.083
Aviator	-	76.401
META	176.445	244.464
CPORT	204.334	298.828
Total	569.105	1.384.109

Short-term liabilities

	31-12-2023	31-12-2022
	€	€
12 Payables to banks		
Payables to creditcard	421	8.247
13 Trade payables		
Trade creditor	88.745	653.057
14 Payables relating to taxes and social security contributions		
Value added tax	17.764	-
Wage tax	4.454	29.300
	22.218	29.300

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	31-12-2023	31-12-2022
	€	€
15 Other liabilities and accrued expenses		
Net wages	248	-
Holiday allowance	47.803	32.353
Outstanding Holidays	34.596	14.596
Accruals and deferred income	121.249	76.957
	<u>203.896</u>	<u>123.906</u>

Under the accruals and deferred income is an amount of € 42.500 (2022: €41.250), in relation to the members results reporting on ICCAM.

Off-balance-sheet rights, obligations and arrangements

Disclosure of off-balance sheet commitments

The Association has entered into an ICT Maintenance agreement, there is a fixed monthly obligation for € 296 (excluding VAT).

The agreement is initially for one year (starting as of August 2019), but will automatically be extend with a year. Unless the agreement is cancelled, one month before the end of the agreement.

As well as an IT management agreement, with a fixed monthly obligation of € 250 excluding VAT).

As of 1st of February 2023 the Association has entered into a new office space rental agreement with fixed monthly obligation of € 2.456 (excluding VAT). The agreement is initially for 12 months. After the first contract period the contract will continue for an undetermined period.

The old agreement is terminated by the end of February 2023. For this agreement there was a fixed monthly obligation for € 1.500 (excluding VAT) for the first quarter, as from 1 April 2022 the fixed monthly obligation will be € 1,700 (excluding VAT).

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International Association of Internet Hotlines - INHOPE at Amsterdam

3.6 Notes to the income statement for the year 2023

	2023	2022
	€	€
16 Other operating income		
Membership fees	200.145	290.444
Donations and Funding partnerships	492.052	495.209
Income LOT 1 and LOT 2	371.864	300.108
Income EVAC (ESCAPE)	134.974	262.781
Income Stronger Together	116.930	132.067
Income TIDES	35.408	91.405
Income Global Standard revenue	208.354	64.006
Income Aviator	76.401	57.643
Income NEO	-	16.464
Income CPORT	95.559	-
Income META	68.021	-
	<u>1.799.708</u>	<u>1.710.127</u>

For the year 2023 there were 47 members € 5,000 (2022: 45 € 6,300) and 2 provisional members (2022: 5). For 13 members a reduced fee has been charged based upon the country's GDP.

In 2023 we received severall donations from our Funding partnerships:
- Tik Tok, Microsoft, Google, Apple, Amazon, etc

	2023	2022
	€	€
META		
Received	-	-
Direct costs	-28.112	-
Salary costs	-39.909	-
Release due to finalization	-	-
Deferred income former year	244.466	-
Mutation deferred income	<u>176.445</u>	<u>-</u>

The total grant amounts to € 244,466

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International Association of Internet Hotlines - INHOPE at Amsterdam

LOT 1 Phase 4+5

	2023 €	2022 €
Received	174.512	308.566
Direct costs	-70.295	-67.668
Salary costs	-81.328	-132.716
Release due to finalization Phase 4	-93.598	-
Deferred income former year	108.172	-
Mutation deferred income	37.463	108.182

The total grant amounts to € 383,853 Phase 4 and € 330,717 Phase 5

LOT 2 Phase 4 2022-2024

	2023 €	2022 €
Received	-	324.227
Direct costs	-63.140	-189.125
Salary costs	-73.622	-8.459
Release due to finalization	10.119	-
Deferred income former year	126.643	-
Mutation deferred income	-	126.643

The total grant amounts to € 324.227

ESCAPE (EVAC)

	2023 €	2022 €
Received	-	635.902
Direct costs	-200.000	-229.930
Salary costs	-	-270.998
Release due to finalization	65.026	-
Deferred income former year	134.974	-
Mutation deferred income	-	134.974

The total grant amounts to € 635.902

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International Association of Internet Hotlines - INHOPE at Amsterdam

Stronger Together

	2023	2022
	€	€
Received	157.910	132.067
Direct costs	-126.750	-111.690
Salary costs	-68.719	-92.325
Release due to finalization	6.599	71.948
Mutation deferred income	-30.960	-
The total grant amounts to € 664.575		

TIDES

	2023	2022
	€	€
Received	-	175.948
Direct costs	-14.554	-65.379
Salary costs	-20.855	-26.026
Deferred income former year	84.543	-
Mutation deferred income	49.134	84.543
The total grant amounts to € 175.948		

OAK

	2023	2022
	€	€
Received	-	126.363
Direct costs	-	-89.964
Salary costs	-	-40.116
Release due to finalization	-	3.717
Mutation deferred income	-	-
The total grant amounts to € 126.363		

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International Association of Internet Hotlines - INHOPE at Amsterdam

Global Standard Revenue

	2023	2022
	€	€
Received	-	374.090
Direct costs	-100.561	-31.140
Salary costs	-107.793	-32.867
Deferred income former year	310.083	-
Total	<u>101.729</u>	<u>310.083</u>

The total grant amounts to € 374.090

AVIATOR

	2023	2022
	€	€
Received	-	136.389
Direct costs	-39.279	-16.830
Salary costs	-39.767	-43.158
Release due to finalization	2.645	-
Deferred income former year	76.401	-
Mutation deferred income	<u>-</u>	<u>76.401</u>

The total grant amounts to € 170.486

CPORT

	2023	2022
	€	€
Received	299.892	-
Direct costs	-20.822	-
Salary costs	-74.736	-
Release deferred income	-	-
Release due to finalization	-	-
Mutation deferred income	<u>204.334</u>	<u>-</u>

The total grant amounts to € 299,892

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	2023	2022
	€	€
17 Other external expenses		
Other external expenses	1.212.741	1.097.626

Other external expenses

LOT 1 Direct costs	70.295	22.222
LOT 1 Salary costs	81.328	80.320
LOT 2 Direct costs	105.640	230.140
LOT 2 Salary costs	73.622	8.459
Escape Direct costs	200.000	125.976
Escape Salary costs	-	136.805
Stronger Together Direct costs	126.750	111.690
Stronger Together Salary costs	68.719	92.284
TIDES Direct costs	14.554	65.379
TIDES Salary costs	20.854	26.026
OAK Direct costs	-	46.839
OAK Salary costs	-	13.372
Global Standard Direct costs	100.561	31.140
Global Standard Salary costs	107.793	32.867
AviaTor Direct costs	39.279	16.830
AviaTor Salary costs	39.767	40.813
NEO Direct costs	-	14.164
NEO Salary costs	-	2.300
CPORT Direct costs	20.822	-
CPORT Salary costs	74.736	-
META Direct costs	28.112	-
META Salary costs	39.909	-
Total	1.212.741	1.097.626

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	2023	2022
	€	€
18 Wages and salaries		
Salaries and wages	1.088.452	824.749
META Salary Costs	-39.909	-
CPORT Salary costs	-74.737	-
LOT 1 Phase 4 Salary costs	-26.767	-80.302
LOT 2 Phase 3 Salary costs	-73.622	-8.459
Escape Salary costs	-	-136.805
Stronger Together Salary costs	-68.719	-92.284
TIDES Salary costs	-20.854	-26.026
Oak Salary costs	-	-13.372
Global Standard Salary costs	-107.793	-32.867
LOT 1 Phase 5 Salary costs	-54.561	-
AviaTor Salary costs	-39.767	-40.813
NEO Salary costs	-	-2.300
	<u>581.723</u>	<u>391.521</u>
19 Social security premiums and pensions cost		
Social security charges	162.262	92.388
Other pension charges	5.678	5.191
	<u>167.940</u>	<u>97.579</u>
20 Other expenses of employee benefits		
Other staff expenses	20.483	-
Other allowances	2.929	-
Study and training expenses	1.575	-
Recruitment expenses	-	684
	<u>24.987</u>	<u>684</u>
21 Housing expenses		
Rent expenses	39.156	19.810

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22 Selling expenses

Travelling and hotel expenses
Write off doubtful debtor
Representation expenses

2023	2022
€	€
137.905	85.989
7.125	6.300
222	493
145.252	92.782

The travel and hotel expenses includes expenses of staff, meetings and travel costs for staff and board members.

23 Office expenses

Other office expenses
Automation expenses
Insurance premium
Telephone and fax expenses
Office supplies
Postage expenses

2023	2022
€	€
60.245	22.902
27.055	48.998
22.648	41.047
4.569	4.101
218	793
96	67
114.831	117.908

24 General expenses

Consultancy expenses
Accounting costs
Litigation expenses
Marketing expenses
Payroll administration costs
Other general expenses
Bank expenses
Insurance premium
Payment differences

2023	2022
€	€
109.368	28.073
26.459	8.762
22.352	1.257
17.487	35.239
6.552	6.143
1.963	2.120
1.876	1.790
1.276	946
-484	-
186.849	84.330

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3.7 Other notes

Average number of employees

	2023	2022
Average number of employees over the period working in the Netherlands	18,23	9,90
Average number of employees over the period working outside the Netherlands	2,00	1,88
Total of average number of employees over the period	20,23	11,78

Amsterdam, 29 October 2024
International Association of Internet Hotlines - INHOPE

Vice president
Sean Lyons

Treasurer
Paraskevi Fragopoulou

Board member
Heidi De Paus

Board member
Carolina Pineros

Board member
Seila Samleang

Board member
Mashilo Boloka

Annexes

STATEMENT OF INCOME AND EXPENSES 2023

Income	Budget 2023	2023	2022
LOT 1	182,139	245,221	102,524
LOT 2		126,643	197,584
Aviator		76,401	57,643
Stronger Together	200,000	116,930	132,067
EVAC – Escape Project		134,974	262,781
EVAC – Global Standard	337,000	208,354	64,006
TIDES		35,408	91,405
NEO			16,464
C-PORT project	1,123,956	95,559	
META		68,021	
Membership fees	202,840	200,145	290,444
Donations and Funding partnerships	500,000	492,052	493,672
Other income			1,537
<u>Operating income</u>	<u>2,545,935</u>	<u>1,799,708</u>	<u>1,710,127</u>
Expenses			
Depreciations		3,927	2,778
Personnel cost	1,146,655		
Wages		581,723	391,521
Social contributions, taxes and pensions		167,940	97,579
Other personnel expenses		24,987	684
LOT 1 Costs		151,623	102,542
LOT 2 Costs	225,284	136,762	238,599
Lump sum payments – LOT 2	41,250	42,500	
EVAC - Escape Costs	253,000	200,000	262,781
EVAC - Global Standard	471,800	208,354	64,007
Stronger Together		195,469	203,974
TIDES		35,408	91,405
OAK Costs			60,211
Aviator Costs	33,000	79,046	57,643
NEO Costs			16,464
Project C-PORT	407,000	95,558	
META		68,021	
Premises	45,000	39,156	19,810
Travel costs	119,890	137,905	85,989
Meeting costs	55,000	222	493
Doubtful dept provision	18,600	7,125	6,300
General office costs	64,950	114,831	117,908
General expenses	100,000	8,557	806
Audit		26,459	8,762
Legal fees		22,352	1,257
Advise / consultancy		109,368	28,073
Payroll services		6,552	6,143
Marketing expenses		17,487	35,239
<u>Total of sum of expenses</u>	<u>2,981,429</u>	<u>2,481,332</u>	<u>1,900,968</u>
Total result	-435,494	-681,624	-190,841