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**ANNUAL REPORT**

10 October 2022

**ISSUED TO**

The Board of Directors of International Association of  
Internet Hotlines - INHOPE  
Jan van Galenstraat 335  
1061 AZ Amsterdam

Regarding financial statements 2021

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

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## **1. Accountants report**

To the Board of Management  
International Association of Internet Hotlines - INHOPE  
Jan van Galenstraat 335  
1061 AZ Amsterdam

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[www.rsmnl.com](http://www.rsmnl.com)

Amsterdam, 10 October 2022  
Reference: 32127

Dear Mr, Le Toquin,

### **1.1 Scope of engagement**

In accordance with your instructions we have compiled the 2021 financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam. We performed our engagement in accordance with Dutch law, including Standard 4410 "Engagements to compile financial statements". 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 (unchanged draft) 2020 financial statements on 1 June 2021 by online meeting.

### **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.

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#### **1.4 Accountant's compilation report**

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

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 2021 and the income statement 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, '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](http://www.nba.nl/uitleg-samenstellingsverklaring).

Amsterdam, 10 October 2022

RSM Netherlands Accountants N.V.

drs. S.F. Fokker RA

## **2. Management Board's report**

## **2.1 INHOPE Association – Directors Report**

I

The Directors report is a summary of the INHOPE Association's organisational and financial performance during 2021. 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 digital world free of Child Sexual Abuse Material.

In January 2020, the World Health Organization declared COVID-19 a "Public Health Emergency of International Concern". During 2021 this grew into a multi-wave global pandemic which affected every aspect of society. As reported in 2020 INHOPE implemented its emergency business interruption plan and moved to a remote working process which during the latter part of 2021 moved to a mild hybrid mix of remote and office based working. During this time all operations and services have been maintained as planned and all face to face activities were successfully moved online. Through careful management and close cooperation of Board, Members and staff – there has been minimal adverse effects on the organisation or its financial standing. Looking forward into 2022 we are cautiously optimistic of a return to a more normal operating environment and we are confident that COVID will not materially affect the association as a going concern.

During 2021 the Association improved its financial position, governance and organisational performance. Income was in-line with expectation with four primary revenue streams: European Commission projects, End Violence Against Children project funding, Association membership fees & INHOPE partner program donations. OAK Foundation also extended a pre-existing grant to further support Hotline development activities. Planned costs were marginally lower than forecast due to the reduction in travel, physical meeting and related activities. Staff levels increased as forecast.

During the July 2021 Annual General Meeting which was held online – members accepted the 2020 report as drafted by RSM.

At the December 2021 online meeting of members, the INHOPE Boards new long term strategic plan was adopted by members. This six pillar strategy sets out the development plans of the association over the next five years and is underpinned by a focus on the delivery of its objectives via "People" & "Technology". At the same meeting, in the presence members of a Notary they adopted by vote, new of Articles of Association. The new articles of association have now been legally notarized and lodged with the KvK in Amsterdam.

During 2021 INHOPE continued its network expansion activities with a focus on the regional development of Hotlines in the Latin America and Asia Pacific regions. This will continue on into 2022 and beyond. At the end of 2021 the INHOPE Association had 50 Member Hotlines.

The INHOPE partner program has continued to develop. The fourth INHOPE summit which was held online over two days had a much greater level of participation than any previous years and focused on the importance of first responders. Feedback and the level of interest in this event was immense. This event will continue in 2022 as it is now an established industry event and it is intended that this will be delivered as a hybrid of an online and in-person event.

While 2021 presented many challenges especially around COVID, it was a productive and very successful year for the INHOPE Association. Looking forward into 2022 the INHOPE network will continue to expand globally, will work to widen its funding base, to work with all its members and partners to deliver on its projects and work towards our vision of an digital world free of Child Sexual Abuse Material.

On behalf of all the INHOPE Board, I would like to thank the Association Members, the Secretariat and all of INHOPE partners for all their efforts throughout 2021.

Yours

Amsterdam, 10 October 2022

Jean-Christophe Le Toquin  
INHOPE President



### **3. Financial statements**

### 3.1 Balance sheet as at 31 December 2021

(After proposal distribution of result)

|                                      |          | <u>31-12-2021</u> | <u>31-12-2020</u> |
|--------------------------------------|----------|-------------------|-------------------|
|                                      |          | €                 | €                 |
| <b>Assets</b>                        |          |                   |                   |
| <b>Fixed assets</b>                  |          |                   |                   |
| <b>Property, plant and equipment</b> | <b>1</b> | 4.909             | 4.523             |
|                                      |          | .....             | .....             |
| <b>Financial assets</b>              | <b>2</b> | 3.077             | -                 |
|                                      |          | .....             | .....             |
| <b>Current assets</b>                |          |                   |                   |
| <b>Receivables</b>                   |          |                   |                   |
| Trade receivables                    | <b>3</b> | 254.536           | 3.500             |
| Taxes and social security charges    | <b>4</b> | 24.202            | 21.774            |
| Other receivables and accrued income | <b>5</b> | 136               | 1.143             |
|                                      |          | .....             | .....             |
|                                      |          | 278.874           | 26.417            |
|                                      |          | .....             | .....             |
| <b>Cash and cash equivalents</b>     | <b>6</b> | 1.810.498         | 1.444.434         |
|                                      |          | .....             | .....             |
|                                      |          | .....             | .....             |
|                                      |          | 2.097.358         | 1.475.374         |
|                                      |          | =====             | =====             |

|  |           | <u>31-12-2021</u> | <u>31-12-2020</u> |
|--|-----------|-------------------|-------------------|
|  |           | €                 | €                 |
| <b><i>Equity and liabilities</i></b>                         |           |                   |                   |
| <b>Equity</b>  | <b>7</b>  |                   |                   |
| Reserves   | <b>8</b>  | 1.197.666         | 539.459           |
|  |           | .....             | .....             |
| <b>Long-term liabilities</b>                                 | <b>9</b>  |                   |                   |
| Deferred income  | <b>10</b> | 739.701           | 719.511           |
|  |           | .....             | .....             |
| <b>Short-term liabilities</b>                                |           |                   |                   |
| Trade payables   | <b>11</b> | 1.140             | 9.028             |
| Payables relating to taxes and social security contributions | <b>12</b> | 39.669            | 12.779            |
| Other liabilities and accrued expenses                       | <b>13</b> | 119.182           | 194.597           |
|  |           | <u>159.991</u>    | <u>216.404</u>    |
|  |           | .....             | .....             |
|  |           | <u>2.097.358</u>  | <u>1.475.374</u>  |
|  |           | =====             | =====             |

### 3.2 Income statement for the year 2021

|   |           | 2021      | 2020      |
|---|-----------|-----------|-----------|
|   |           | €         | €         |
| Other operating income                        | <b>14</b> | 1.827.040 | 1.147.054 |
| Other external expenses                       | <b>15</b> | 698.090   | 586.613   |
| Expenses of employee benefits                 | <b>16</b> | 392.782   | 521.858   |
| Depreciation of property, plant and equipment |           | 2.011     | 1.730     |
| Housing expenses                              | <b>17</b> | 942       | 3.603     |
| Selling expenses                              | <b>18</b> | 5.935     | 27.444    |
| Office expenses                               | <b>19</b> | 36.619    | 31.456    |
| General expenses                              | <b>20</b> | 32.454    | 42.924    |
| <b>Total expenses</b>                         |           | 1.168.833 | 1.215.628 |
| <b>Total result</b>                           |           | 658.207   | -68.574   |

### 3.3 Cash flow statement for the year 2021

|  | 2021     |          | 2020    |         |
|--|----------|----------|---------|---------|
|  | €        | €        | €       | €       |
| <b>Total of cash flows from (used in) operating activities</b>   |          |          |         |         |
| Operating result   |          | 658.207  |         | -68.574 |
| <b>Adjustments for</b>   |          |          |         |         |
| Depreciation   |          | 1.113    |         | 731     |
| <b>Changes in working capital</b>                                |          |          |         |         |
| Movements accounts receivable                                    | -252.457 |          | 372.106 |         |
| Decrease (increase) in securities                                | -3.077   |          | -       |         |
| Increase (decrease) in other payables                            | -56.413  |          | 62.988  |         |
|  |          | -311.947 |         | 435.094 |
| <b>Total of cash flows from (used in) operating activities</b>   |          | 347.373  |         | 367.251 |
| <b>Total of cash flows from (used in) investment activities</b>  |          |          |         |         |
| Purchase of property, plant and equipment                        | -2.397   |          | -3.257  |         |
| Proceeds from sales of property, plant and equipment             | 898      |          | 1.001   |         |
| <b>Total of cash flows from (used in) investment activities</b>  |          | -1.499   |         | -2.256  |
| <b>Total of cash flows from (used in) financing activities</b>   |          |          |         |         |
| Deferred income  | 9        | 20.190   |         | 442.941 |
| <b>Total of increase (decrease) in cash and cash equivalents</b> |          | 366.064  |         | 807.936 |

|  | 2021      | 2020      |
|--|-----------|-----------|
|  | €         | €         |
| <b>Movement in cash and cash equivalents</b>             |           |           |
| Cash and cash equivalents at the beginning of the period | 1.444.434 | 636.498   |
| Increase (decrease) cash and cash equivalents            | 366.064   | 807.936   |
| Cash and cash equivalents at the end of the period       | 1.810.498 | 1.444.434 |

### 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 Jan van Galenstraat 335, 1061 AZ in Amsterdam. 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 enhance the work of Hotlines towards strengthening International efforts in combating online Child Sexual Abuse Material. INHOPE's vision is an internet free of Child Sexual Abuse Material.

##### *Disclosure of going concern*

In January 2020, the World Health Organization declared COVID-19 a "Public Health Emergency of International Concern". During 2021 this grew into a multi-wave global pandemic which affected every aspect of society. As reported in 2020 INHOPE implemented its emergency business interruption plan and moved to a remote working process which during the latter part of 2021 moved to a mild hybrid mix of remote and office based working. During this time all operations and services have been maintained as planned and all face to face activities were successfully moved online. Through careful management and close cooperation of Board, Members and staff – there has been minimal adverse effects on the organisation or its financial standing. Looking forward into 2022 we are cautiously optimistic of a return to a more normal operating environment and we are confident that COVID will not materially affect the association as a going concern.

##### *Disclosure of estimates*

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 and the Dutch Accounting Standards, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving') in accordance with RJK C1 'small non profit organisations'

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.

### **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.



#### *Current liabilities*

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

#### *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.

### 3.5 Notes to the balance sheet as at 31 December 2021

#### Assets

#### Fixed assets

#### 1 Property, plant and equipment

##### Machinery

| 31-12-2021 | 31-12-2020 |
|------------|------------|
| €          | €          |
| 4.909      | 4.523      |

#### Property, plant and equipment

##### Machinery

##### Balance as at 1 January 2021

|                                 |        |
|---------------------------------|--------|
| Cost price                      | 5.592  |
| Accumulated depreciation        | -1.069 |
| Book value as at 1 January 2021 | 4.523  |

##### Movements

|                           |        |
|---------------------------|--------|
| Additions                 | 2.397  |
| Depreciation              | -1.113 |
| Disposals                 | -1.741 |
| Depreciation on disposals | 843    |
| Balance movements         | 386    |

##### Balance as at

##### 31 December 2021

|                                   |        |
|-----------------------------------|--------|
| Cost price                        | 6.248  |
| Accumulated depreciation          | -1.339 |
| Book value as at 31 December 2021 | 4.909  |

#### Property, plant and equipment: Economic life

##### Machinery

##### Depreciation rate

20,00

|   | <u>31-12-2021</u> | <u>31-12-2020</u> |
|---|-------------------|-------------------|
|   | €                 | €                 |
| <b>2 Financial assets</b>                     |                   |                   |
| Security deposit                              | 3.077             | -                 |
|   | <u>          </u> | <u>          </u> |
| <b>Current assets</b>                         |                   |                   |
| <b>Receivables</b>                            |                   |                   |
|   | <u>31-12-2021</u> | <u>31-12-2020</u> |
|   | €                 | €                 |
| <b>3 Trade receivables</b>                    |                   |                   |
| Trade debtors                                 | 254.536           | 9.650             |
| Bad debts                                     | -                 | -6.150            |
|   | <u>254.536</u>    | <u>3.500</u>      |
|   | <u>          </u> | <u>          </u> |
| <b>4 Taxes and social security charges</b>    |                   |                   |
| Value added tax                               | 24.202            | 21.774            |
|   | <u>          </u> | <u>          </u> |
| <b>5 Other receivables and accrued income</b> |                   |                   |
| Accruals and prepaid expenses                 | 136               | 1.143             |
|   | <u>          </u> | <u>          </u> |
| <b>6 Cash and cash equivalents</b>            |                   |                   |
| ABN AMRO Bank N.V.                            | 144.772           | 174.873           |
| Rabobank                                      | 1.664.444         | 1.268.423         |
| Other banks                                   | 1.282             | 1.138             |
|   | <u>1.810.498</u>  | <u>1.444.434</u>  |
|   | <u>          </u> | <u>          </u> |

## Equity and liabilities

### 7 Equity

Movements in equity were as follows:

|                                   | Reserves    |
|-----------------------------------|-------------|
|                                   | €           |
| Balance as at 1 January 2021      | 539.459     |
| Allocation reserves               | 658.207     |
|                                   | <hr/>       |
| Balance as at<br>31 December 2021 | 1.197.666   |
|                                   | <hr/> <hr/> |

### 8 Reserves

|                           | 2021        | 2020        |
|---------------------------|-------------|-------------|
|                           | €           | €           |
| Reserves                  |             |             |
| Balance as at 1 January   | 539.459     | 608.033     |
| Allocation reserves       | 658.207     | -68.574     |
|                           | <hr/>       | <hr/>       |
| Balance as at 31 December | 1.197.666   | 539.459     |
|                           | <hr/> <hr/> | <hr/> <hr/> |

## Long-term liabilities

### 9 Long-term liabilities

|                             | 2021           | 2020           |
|-----------------------------|----------------|----------------|
|                             | €              | €              |
| <b>Deferred income</b>      |                |                |
| Balance as at 1 January     | 719.511        | 276.570        |
| Addition to deferred income | 20.190         | 442.941        |
| Balance as at 31 December   | <u>739.701</u> | <u>719.511</u> |

#### Deferred income

|                                |                |                |
|--------------------------------|----------------|----------------|
| Aviator                        | 134.044        | 32.096         |
| LOT 1 BIK                      | 17.848         | 151.020        |
| LOT 2 Renewed service contract | -              | 203.671        |
| OAK                            | -              | 54.404         |
| EVAC                           | 395.397        | 278.320        |
| Tides Foundation               | 175.948        | -              |
| NEO                            | 16.464         | -              |
| Total                          | <u>739.701</u> | <u>719.511</u> |

## Short-term liabilities

|                          | 31-12-2021   | 31-12-2020   |
|--------------------------|--------------|--------------|
|                          | €            | €            |
| <b>11 Trade payables</b> |              |              |
| Trade creditor           | <u>1.140</u> | <u>9.028</u> |

### 12 Payables relating to taxes and social security contributions

|          |               |               |
|----------|---------------|---------------|
| Wage tax | 15.403        | 12.779        |
| Pension  | 24.266        | -             |
|          | <u>39.669</u> | <u>12.779</u> |

|  | 31-12-2021     | 31-12-2020     |
|--|----------------|----------------|
|  | €              | €              |
| <b>13 Other liabilities and accrued expenses</b> |                |                |
| Net wages  | -              | 589            |
| Holiday allowance                                | 19.308         | 17.904         |
| Outstanding Holidays                             | 14.596         | -              |
| Accruals and deferred income                     | 85.278         | 169.804        |
| Prepaid membership                               | -              | 6.300          |
|  | <u>119.182</u> | <u>194.597</u> |

Under the accruals and deferred income is an amount of € 41,250 (2020: €75,000), 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 € 330 (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.

The Association has entered into a new office space rental agreement, there is 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)

The agreement is initially for six months (starting as of January 2022), but will automatically be extend with three months. Unless the agreement is cancelled, three months before the end of the agreement.

### 3.6 Notes to the income statement for the year 2021

|                                    | 2021             | 2020             |
|------------------------------------|------------------|------------------|
|                                    | €                | €                |
| <b>14 Other operating income</b>   |                  |                  |
| Income LOT 1 and LOT 2             | 714.991          | 540.069          |
| Donations and Funding partnerships | 541.103          | 297.300          |
| Membership fees                    | 263.775          | 262.800          |
| Income EVAC                        | 209.071          | 31.435           |
| Income OAK                         | 54.404           | 9.296            |
| Income Aviator                     | 42.214           | 5.814            |
| Online donations                   | 666              | 340              |
| Other income                       | -18              | -                |
| Income NEO                         | 834              | -                |
|                                    | <u>1.827.040</u> | <u>1.147.054</u> |

For the year 2021 there were 41 members (2020: 41) (€ 6,300) and 2 provisional members (2020: 5)(€ 2,100). During 2021, 2 members where allowed to pay a reduced fee therefore a correction of € 6,000 has been made.

In 2021 we received severall donations from our Funding partnerships:

- Facebook, Tik Tok, Twitter, Microsoft, Cloudfare, Google, Trend Micro and Crisp Thinking, etc.

LOT 1 and 2 (third and fourth phase)

These projects concern Digital Service Infrastructure for making a better and safer internet for kids. The main aim of this third and fourth phase is to continue improving the platform and services delivered in de first two phases.

International Association of Internet Hotlines - INHOPE is the leading partner of LOT 2 and the subcontractor of EUN for LOT 1.

The direct costs consist of material costs and employee costs. For the allocation of employee costs the Association does not use a time registration system. The employee costs are allocated to LOT 1 and 2 based on approved rates by the grant giver and number of months employed of the employees in relation to budgeted months per specific phase of the project.

|                         | 2021           | 2020     |
|-------------------------|----------------|----------|
|                         | €              | €        |
| <b>Tides Foundation</b> |                |          |
| Received                | 178.948        | -        |
| Total                   | <u>178.948</u> | <u>-</u> |

|                                       | 2021     | 2020     |
|---------------------------------------|----------|----------|
|                                       | €        | €        |
| <b>Aviator</b>                        |          |          |
| Received                              | 144.162  | -        |
| Direct costs                          | -11.788  | -1.638   |
| Salary costs                          | -13.852  | -4.176   |
| Release due to finalization           | -16.574  | -        |
| Mutation deferred income              | 101.948  | -5.814   |
| The total grant amounts to € 224.653. |          |          |
| <b>ESCAPE</b>                         |          |          |
| Received                              | 326.147  | 309.754  |
| Direct costs                          | -99.821  | -4.751   |
| Salary costs                          | -109.250 | -26.684  |
| Mutation deferred income              | 117.076  | 278.319  |
| The total grant amounts to € 635.902  |          |          |
| <b>OAK</b>                            |          |          |
| Received                              | -        | 63.700   |
| Direct costs                          | -36.825  | -6.492   |
| Salary costs                          | -17.256  | -2.804   |
| Release due to finalization           | -323     | -        |
| Mutation deferred income              | -54.404  | 54.404   |
| The total grant amounts to € 63,700.  |          |          |
| <b>LOT 2 Phase 3 2019-2021</b>        |          |          |
| Received                              | 199.998  | 499.996  |
| Direct costs                          | -194.157 | -475.210 |
| Salary costs                          | -91.046  | -21.646  |
| Release due to finalization           | -118.466 | -        |
| Mutation deferred income              | -203.671 | 3.140    |
| The total grant amounts to € 999,992. |          |          |



|                                      | 2021    | 2020 |
|--------------------------------------|---------|------|
|                                      | €       | €    |
| <b>LOT 1 Phase 4 2021-2023</b>       |         |      |
| Received                             | 115.708 | -    |
| Direct costs                         | -45.446 | -    |
| Salary costs                         | -52.414 | -    |
| Total                                | 17.848  | -    |
| The total grant amounts to € 385.695 |         |      |

|                                       |          |         |
|---------------------------------------|----------|---------|
| <b>LOT 1 Phase 3 2019-2021</b>        |          |         |
| Received                              | 62.442   | 156.104 |
| Direct costs                          | 1.941    | -23.920 |
| Salary costs                          | -27.342  | -19.292 |
| Release due to finalization           | -188.061 | -       |
| Mutation deferred income              | -151.020 | 112.892 |
| The total grant amounts to € 312,208. |          |         |

|                                     |        |   |
|-------------------------------------|--------|---|
| <b>NEO</b>                          |        |   |
| Received                            | 17.298 | - |
| Direct costs                        | -834   | - |
| Salary costs                        | -      | - |
| Release deferred income             | -      | - |
| Release due to finalization         | -      | - |
| Total                               | 16.464 | - |
| The total grant amounts to €17.298. |        |   |

|                                   | 2021    | 2020    |
|-----------------------------------|---------|---------|
|                                   | €       | €       |
| <b>15 Other external expenses</b> |         |         |
| Other external expenses           | 698.090 | 586.613 |

#### Other external expenses

|                            |                |                |
|----------------------------|----------------|----------------|
| LOT 2 Phase 3 Direct costs | 194.157        | 475.210        |
| LOT 2 Phase 3 Salary costs | 91.046         | 21.646         |
| LOT 2 Phase 2 Direct costs | -              | -              |
| LOT 2 Phase 2 Salary costs | -              | -              |
| LOT 1 Phase 3 Direct costs | -1.941         | 23.920         |
| LOT 1 Phase 3 Salary costs | 27.342         | 19.292         |
| LOT 1 Phase 4 Direct costs | 45.446         | -              |
| LOT 1 Phase 4 Salary costs | 52.414         | -              |
| AviaTor Direct costs       | 11.788         | 1.638          |
| AviaTor Salary costs       | 13.852         | 4.176          |
| Escape Direct costs        | 99.821         | 4.751          |
| Escape Salary costs        | 109.250        | 26.684         |
| OAK Direct costs           | 36.825         | 6.492          |
| OAK Salary costs           | 17.256         | 2.804          |
| NEO Direct costs           | 834            | -              |
| <b>Total</b>               | <b>698.090</b> | <b>586.613</b> |

#### 16 Expenses of employee benefits

|                                     |                |                |
|-------------------------------------|----------------|----------------|
| Wages and salaries                  | 293.428        | 447.940        |
| Social security charges             | 72.857         | 70.711         |
| Pension contributions               | 25.201         | 186            |
| Other expenses of employee benefits | 1.296          | 3.021          |
|                                     | <b>392.782</b> | <b>521.858</b> |

#### Wages and salaries

|                            |                |                |
|----------------------------|----------------|----------------|
| Salaries and wages         | 604.588        | 522.542        |
| AviaTor Salary costs       | -13.852        | -4.176         |
| LOT 2 Phase 3 Salary costs | -91.046        | -21.646        |
| LOT 1 Phase 3 Salary costs | -79.756        | -19.292        |
| Escape Salary costs        | -109.250       | -26.684        |
| Oak Salary costs           | -17.256        | -2.804         |
|                            | <b>293.428</b> | <b>447.940</b> |

|  | 2021         | 2020         |
|--|--------------|--------------|
|  | €            | €            |
| <i>Other expenses of employee benefits</i> |              |              |
| Recruitment expenses                       | -            | 814          |
| Other staff expenses                       | 1.296        | 2.207        |
|  | <u>1.296</u> | <u>3.021</u> |

#### 17 Housing expenses

|               |            |              |
|---------------|------------|--------------|
| Rent expenses | 942        | 3.603        |
|               | <u>942</u> | <u>3.603</u> |

#### 18 Selling expenses

|                               |              |               |
|-------------------------------|--------------|---------------|
| Travelling and hotel expenses | 5.951        | 21.294        |
| Write off doubtful debtor     | -16          | 6.150         |
|                               | <u>5.935</u> | <u>27.444</u> |

Under the travel, hotel and meeting expenses includes expenses of staff, meetings and travel costs.

#### 19 Office expenses

|                            |               |               |
|----------------------------|---------------|---------------|
| Other office expenses      | 15.072        | 9.929         |
| Insurance premium          | 8.529         | 8.035         |
| Automation expenses        | 6.910         | 7.973         |
| Telephone and fax expenses | 3.407         | 3.461         |
| Office supplies            | 2.701         | 2.044         |
| Postage expenses           | -             | 14            |
|                            | <u>36.619</u> | <u>31.456</u> |

#### 20 General expenses

|                              |               |               |
|------------------------------|---------------|---------------|
| Accounting costs             | 4.500         | 21.399        |
| Marketing expenses           | 9.371         | 14.543        |
| Payroll administration costs | 4.640         | 3.819         |
| Levies                       | 1.117         | 869           |
| Bank expenses                | 3.910         | 850           |
| Consultancy expenses         | 7.148         | 747           |
| Insurance premium            | 633           | 427           |
| Advertisement costs          | -             | 101           |
| Payment differences          | -             | 85            |
| Litigation expenses          | 963           | 82            |
| Other general expenses       | 172           | 2             |
|                              | <u>32.454</u> | <u>42.924</u> |

### 3.7 Other notes

#### Average number of employees

|   | 2021  | 2020 |
|---|-------|------|
| Average number of employees over the period working in the Netherlands      | 9,90  | 9,40 |
| Average number of employees over the period working outside the Netherlands | 1,88  | 2,00 |
| Average number of employees over the period                                 | 11,78 | 9,40 |

Amsterdam, 10 October 2022  
International Association of Internet Hotlines - INHOPE

President  
Jean-Christophe Le Toquin

Vice President  
Toby Dagg

Treasurer  
Peter-Paul Urlaub

Board member  
Carolina Pineros

Board member  
Thora Jonsdottir

Board member  
Sean Lyons

## **Annexes**

1. Realisation income and expenses against budget

## STATEMENT OF INCOME AND EXPENSES 2021

|  | Budget 2021      | 2021             | 2020              |
|--|------------------|------------------|-------------------|
|  | €                | €                | €                 |
| <b>Income</b>                            |                  |                  |                   |
| LOT 1                                    | 136,441          | 311,322          | 43,212            |
| LOT 2                                    | 199,998          | 403,669          | 496,856           |
| Membership fees                          | 273,000          | 263,775          | 262,800           |
| AviaTor project                          |                  | 42,214           | 5,814             |
| EVAC                                     | 309,996          | 209,071          | 31,435            |
| OAK                                      | 47,772           | 54,404           | 9,296             |
| NEO                                      |                  | 834              |                   |
| Donations and Funding partnerships       | 365,000          | 541,103          | 297,300           |
| Other income                             |                  | 648              | 340               |
| <b>Operating income</b>                  | <b>1,333,207</b> | <b>1,827,040</b> | <b>1,147,054</b>  |
| <b>Expenses</b>                          |                  |                  |                   |
| Depreciations                            |                  | 2,011            | 1,730             |
| Personnel cost                           | 628,310          |                  |                   |
| Wages                                    |                  | 293,428          | 447,940           |
| Social contributions, taxes and pensions |                  | 98,058           | 70,897            |
| Other personnel expenses                 |                  | 1,296            | 3,021             |
| LOT 1 Costs                              |                  | 123,261          | 43,212            |
| LOT 2 Costs                              | 121,600          | 285,203          | 496,856           |
| Aviator Costs                            | 1,500            | 25,640           | 5,814             |
| Escape Costs                             | 204,500          | 209,071          | 31,435            |
| OAK Costs                                |                  | 54,081           | 9,296             |
| NEO Costs                                |                  | 834              |                   |
| LOT 2 + Lump sum                         | 75,300           |                  |                   |
| Travel costs                             | 100,323          | 5,951            | 21,294            |
| Meeting costs                            | 42,600           |                  |                   |
| Premises                                 | 35,000           | 942              | 3,603             |
| Doubtful dept provision                  | 18,600           | -16              | 6,150             |
| General office costs                     | 30,200           | 36,619           | 31,456            |
| General expenses                         | 70,000           | 5,832            | 2,334             |
| Audit                                    |                  | 4,500            | 21,399            |
| Legal fees                               |                  | 963              | 82                |
| Advise / consultancy                     |                  | 7,148            | 747               |
| Payroll services                         |                  | 4,640            | 3,819             |
| Website redevelopment                    |                  | 9,371            | 14,543            |
| <b>Total of sum of expenses</b>          | <b>1,327,933</b> | <b>1,168,833</b> | <b>1,215,628</b>  |
|  |                  |                  |                   |
| <b>Total result</b>                      | <b>4,274</b>     | <b>658,207</b>   | <b>-/- 68,574</b> |
| <b>Result allocation reserves</b>        |                  | <b>658,207</b>   | <b>-/- 68,574</b> |