

A woman and a young girl are sitting on the floor, looking at small metal objects. The woman is wearing a red and yellow patterned sari and a yellow headscarf. The girl is wearing a pink and yellow patterned dress. They are both looking at the objects with interest. The background is a brick wall with a green door.

Liliane
Fonds

Think big,
act pragmatic

Annual Report 2022



Health



Nutrition

Early identification and intervention

Children with (at risk of) a disability need extra care and attention, especially in the first five years of their life and in low resource areas. According to the World Health Organization, the following *five priority areas* are essential. The Liliane Foundation supports local partners in their work to achieve this objective for the benefit of young children, families and communities.



Early childhood development

Responsive parenting



Enabling environment



Table of contents



1		What drives us	4
2		Our international approach	8
3		Our approach in the Netherlands	34
4		Our organisation	44
5		Outlook	51
6		Report of the Board of Directors and Supervisory Board	55
7		Financial Information 2022	62

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Foreword

2022 was quite an eventful year. We gradually emerged from the grip of the COVID-19 pandemic. Restrictions were relaxed in many countries where we work. This was good news for lots of children, who had been stuck at home and were falling behind in their education, whose physiotherapy had come to a halt and for whom vital care was even harder to access. Like many crises, the pandemic hit the most vulnerable the hardest, and once again, lots of children with a disability were the ones who suffered.

Fortunately, we also saw many glimmers of hope. In all 25 countries where we work, our local partners continued to work with incredible flexibility and perseverance. They made the difference between hopelessness and having future prospects. Once again, they managed to reach many tens of thousands of children and provided them with customised support. There were also plenty of opportunities for new developments. For example, in the Philippines, we began setting up a special treatment centre for children with Down's syndrome and in Cameroon, we saw the first students acquire knowledge and skills in the new courses for physiotherapy, occupational therapy, multi skilled rehabilitation and CBR (see page 14).

None of this would have been possible without the heartwarming support of our many donors, partners and volunteers. Thanks to this support we could continue and increase our work. We are also grateful to the many people who chose to make a bequest to the Liliane Foundation. Thanks to them, our

dream is another step closer: for all children with a disability to receive the right care and support early on in their childhood so they can develop. In Burundi and India, we launched projects on 'early detection'. The aim is to ensure that children get the right treatment in the first 1,000 days of their life. Much is needed to achieve this, such as training healthcare workers and improving referral procedures. We expect to learn a lot in this area so that we can also apply it elsewhere.

I have been director of the Liliane Foundation since 1 October 2022. I am grateful to be part of this wonderful organisation, which really makes a difference. During an awe-inspiring visit to the Philippines, I experienced the power of working for children with a disability. On the other hand, there were times when I experienced the helplessness of parents and carers. What I found extraordinary is that all 19 local partners have agreements with the local authorities. They are joining forces to better support children with disabilities and their families. This is how we ensure our work is sustainable and that we can replicate success, in municipality after municipality, province after province. In the coming years, we will continue to work on increasing our reach and progress for our target audience.



Erik Ackerman
Executive Director

< *Jacob (5) from the Philippines has cerebral palsy (partial brain damage), which means he has difficulty walking. That doesn't matter to his best friend Emjay.* PHOTO: CHIARA BELTRAMINI

1 | What drives us

Equal rights and opportunities for children with a disability

We dream of a world in which children and young people with a disability are equal and can participate as fully as possible. Together with local organisations in Africa, Asia and Latin America we improve these children's quality of life and future prospects. Participation is not a privilege, but a right.



Mission: What drives us

Children with a disability in the Global South are able to fully participate.



Vision: What we want to achieve

An inclusive society in which children and young people with a disability in the Global South benefit from equal rights and opportunities.



Strategy: Our approach

Together with our local partners, we empower individual children with a disability in Africa, Asia and Latin America. We do this by:

- > Providing children with the best possible customised care;
- > Supporting them in their development;
- > Making their environment more accessible and standing up for their rights.

We can do this thanks to the commitment of our donors, employees, volunteers, and the businesses, foundations and knowledge institutions with whom we combine our strengths.

The UN Convention on the Rights of the Child

describes the rights of children with a disability (Article 23) as follows:

1. A child with disabilities has the right to a full and decent life, in conditions that ensure dignity, promote self-reliance and facilitate the child's active participation in the community.
2. A child with a disability is entitled to special care and appropriate assistance from the authorities.
3. Whenever possible, assistance is free and aimed at access to education, training, healthcare and rehabilitation facilities, preparation for employment, and recreational opportunities in a manner conducive to the child achieving the fullest possible social integration and personal development, including his or her cultural and intellectual development.
4. The authorities, in the spirit of international cooperation, promote the exchange of information in the fields of care, treatment, rehabilitation methods, education and vocational training, with the aim of learning from each other. This takes particular account of the needs of developing countries.

Currently, 196 countries have signed the Convention on the Rights of the Child. In a number of countries, the agreements are not yet sufficiently applied in practice. For example, equal treatment for people with a disability is not legally anchored and schools are often not accessible to all. This means that children and young people with a disability are still facing many barriers in their daily lives. Together with our partners we strive for compliance with the Convention, which sets out the rights of children and young people with a disability.

We can achieve more together

We want our support to continue and to ensure that care, access to education and employment, and rights for children with a disability are guaranteed now and in the future. Our aim is for our partners to ultimately implement the programmes independently and in a way that is future-proof. They know

the situation on the ground better than anyone and have the network to make things happen. We increase the knowledge and expertise of our partners and train them, for example, in improving their approach to rehabilitation, as well as fundraising. As a result, they are less dependent on foreign aid, such as that provided by the Liliane Foundation.

Our themes and the Sustainable Development Goals



Our work contributes to the United Nations' Sustainable Development Goals (SDGs).

Everything we do relates to:

- **SDG 1:** Eradicating extreme poverty;
- **SDG 10:** Reducing inequality;
- **SDG 17:** Partnerships to achieve the goals.

We also work on specific themes:

■ **SDG 3: FAMILY-BASED REHABILITATION**

We improve children's health and we fund operations, therapy and equipment. We also ensure the necessary changes are made in and around the home environment. We train parents, medical and paramedical service providers and local authorities so they can provide children with care and rehabilitation, preferably in their own environment.

■ **SDG 4: INCLUSIVE EDUCATION**

Nine out of ten children with a disability in developing countries do not attend school. We confront local governments with regard to their responsibilities so that school buildings are made accessible and teachers adapt inclusive teaching methods. We arrange adapted and assistive teaching and learning resources for children who can go to school.

■ **SDG 11: TRANSPORT AND**

COMMUNICATION Together with MIVA, we provide transport so that children with a disability can access health and education services. MIVA also supplies communication tools such as computers, tablets and telephones for distance learning, remote diagnoses or online rehabilitation therapy (see page 40).

■ ■ **SDG 4 & 8: EMPLOYMENT AND**

INCOME Young people with a disability often have no opportunity to learn a trade. We therefore provide advice on making vocational and secondary education inclusive. We also encourage employment programmes that offer the chance for young people to become financially independent.

■ ■ ■ **SDG 3, 4 & 5: SEXUAL AND REPRODUCTIVE HEALTH & RIGHTS**

Everyone is entitled to sex education, self-determination, access to contraception and medical care. There is a taboo on sexuality in many developing countries, especially when it comes to young people with a disability. We break the taboo among parents, teachers and healthcare workers through training and increasing awareness. We also empower children and young people to protect themselves and avoid risky behavior and abuse.



Home visits are an important part of Elsa's work

ELSA AND NICOLE'S STORY

In Manila, the Philippine capital, few people are as close to children with a disability and their families as Elsa Gasper. She is a teacher at KAISAKA, a partner organisation of the Liliane Foundation, and specialises in early diagnosis and treatment. Elsa explains: "Here I can follow my heart and do what I love. The earlier a child receives the right support, the better the results you can achieve and the better it is for the whole family. Yet I also see parents who do not seek help for years, sometimes not until the child is 10 years old." Elsa's work often starts with home visits, which are an important part of the job. She

often meets parents who don't know exactly what's wrong or how to help their child.

What's wrong with Nicole?

In a busy, poor neighbourhood near the port of Manila, Nicole (3) lives with seven family members in Grandma Corazon's home in the slum. Nicole appears oblivious to the hustle and bustle around her. As if she lives in her own silent world. Grandma was the first to notice that her granddaughter was not developing normally. Nicole made no effort to crawl or stand. And it took her a long time to learn to walk. Now that she has taken that step, she faces the following

<< Grandma Corazon was the first to notice that Nicole's (3) development was lagging behind. She was very worried about her grandchild. She sought help from KAISAKA, a Liliane Foundation partner organisation in Manila. PHOTO: MONA VAN DEN BERG

obstacles. Nicole barely communicates with the people around her. Could she have a hearing impairment? Or is there more to it?

Changes in small things

Nicole has recently been examined by the staff of KAISAKA, a partner organisation of the Liliane Foundation. Elsa: "Many children I meet can barely do anything at the beginning of their journey. I then devote particular attention to improving functional skills, for example, dressing oneself or eating independently." Often the challenges are much greater for the parents than for the child. "For parents, it already makes a huge difference if their child becomes a little less dependent on them. Change can also be

observed in seemingly small things. You see progress in the parents and the child and that gives me immense satisfaction," says Elsa.

Accessibility

According to Elsa, accessibility is the added value of KAISAKA: "The mainstream health-care system is much less accessible to people living in poverty. That is why we invest a lot in our contacts with the community. Such as schools, civil society organisations, parent groups and the authorities. We stress the importance of early detection and intervention for children with a disability, and how precious those first 1,000 days in a child's life are."



< Elsa Gasper is a teacher at KAISAKA and specialises in early interventions. PHOTO: CHIARA BELTRAMINI

Many children I meet can barely do anything at the beginning of their journey.

The Philippine partners are working hard to include more children in early treatment programmes. Of the 3,300 children we support there, nearly 600 are in the 0-5 age category. That's almost 10% more compared to 2021.



> Nicole has great difficulty communicating with those around her. PHOTO: CHIARA BELTRAMINI



2 | How we work internationally

> Esther (aged 4) was born with partial brain damage. Since she started receiving physiotherapy at Songa Mbele na Masamo Centre for Children with Disabilities in Mukuru, Kenya, over a year ago, she has been improving by leaps and bounds. PHOTO: FAUSTINE CHEPCHIRCHIR, CDSK



Customised holistic support

The child is always our focal point

Every child is different and has their own personality and needs. Together with our local partners in Africa, Asia and Latin America, we offer customised support to children and young people with a disability and their parents and carers. Our programmes are founded on the Community Based Rehabilitation (CBR) approach. This means that in addition to involving parents and carers, we also involve the local community in our work, so that children can be helped as much as possible in their own environment. Every child wants to belong, at home, at school and in the community. To achieve that, we provide care, equipment and resources that help them grow. We provide long-term assistance that reflects the child's capabilities.

Structural change

In addition to providing customised support, we work on structural improvements to the situation of children with a disability. Most of the countries where we work have ratified international conventions such as the United Nations Convention on the Rights of Persons with Disabilities (see page 4).

Their implementation often leaves a lot to be desired. We work with our partners to identify the main causes of discrimination and the exclusion of children with a disability. We jointly formulate specific goals to address these causes, tailored to local opportunities and possibilities. Until now, we funded annual plans compiled (of submitted) by our partners. Structural changes take more time. That is



> In July 2022, Inge Groenewegen, CBR adviser to the Liliane Foundation, spent one and a half weeks training a group of 17 newly recruited CBR fieldworkers (community volunteers) and delegates from our partner organisations in Rwanda. PHOTO: NUDOR, RWANDA

why in 2022, we developed the first multi-year programmes in Kenya and Uganda. Four new multi-year country programmes are planned in 2023.

Quality improvement

In 2022, we focused on improving the quality of our programmes.

Early diagnosis and treatment

The earlier we identify a child's possible disability, the better. An early diagnosis increases the chances of getting the right support for both the child and the family. This provides a better quality of life. Currently, just 8% of the children in our programme are under five years of age. Major causes of this low percentage is that efforts to diagnose young children are hampered by stigma, discrimination, insufficient knowledge about disability and referral options among healthcare providers. In 2022, we encouraged all our partners to include more young children under the age of 5 in their programmes.

This growth is not yet visible in the total number of children we support, but in several countries more and more babies, toddlers and preschoolers are receiving treatment programmes. However, there are major differences between countries. In Guatemala, for example, over the past two years, the proportion of young children is 28%. In Burundi, the proportion of children between zero and five years of age has increased from 7% in 2021 to 13.5% in 2022. That's almost twice as many. In Ethiopia, it increased from 4% in 2021 to almost 10% in 2022. With partners in Burundi and India, we have developed specific multi-year programmes aimed at early diagnosis and treatment. These programmes will start in 2023, when we expect to see clear growth in the total number of children.

Insight into our results and a better idea of our reach

In 2022, we reviewed our policy for measuring results. Besides the number of children reached, we also want to know how many other individuals and organisations we reach. In our programmes, we train teachers, healthcare workers, and government officials

The earlier children with club foot receive help, the better.



> The earlier children with club foot receive help, the better. Mother Eva from the Philippines heard about the club foot clinic at Bahatala through a chat group on social media. Noëlle was 15 days old when she was treated for the first time. Her feet are now fixed in the correct position every week in an attempt to avoid intensive surgical procedures. PHOTO: CHIARA BELTRAMINI

We ensure knowledge exchange between our partners and encourage NGOs without a specific focus on children with a disability to make their programmes inclusive as well.

We strengthen partners and organisations that defend the interests of people with disabilities. Our education and lobbying campaigns reach a large audience. The more people we involve, the more likely the situation of children with disabilities will

structurally improve towards a more inclusive society. Besides measuring numbers, our new policy has been developed in such a way that we obtain a better structural understanding of the quality and results of our work. We measure exactly what we need for reporting and quality improvement purposes and reduce unnecessary administrative burden for ourselves and our partners.

Expanding the network

The Liliane Foundation connects partner organisations with knowledge institutes, such as universities, training centres and healthcare institutions. We ensure knowledge exchange between



> Before the COVID-19 pandemic, Lemayian (19) from Kenya was able to walk with the help of a walker and braces. During lockdown, his treatment stopped, causing his muscles to completely seize up. He is now receiving physiotherapy again. His muscles are gradually starting to relax. PHOTO: CDSK, KENIA

our partners and encourage NGOs without a specific focus on children with a disability to make their programmes inclusive as well. In Asia, Africa and Latin America, we put our partners in touch with specialist training institutes in the field of child protection and funded the training courses.

As part of our Body Talk programme, our Sexual & Reproductive Health & Rights (SRHR) expert, together with Rutgers Sexuality Expertise Centre, provided guidance to partner organisations working with young people with disabilities in Indonesia, Vietnam and the Philippines.

In Rwanda, a project was completed in which our Dutch partner Livit Orthopedie ensured, with great passion and expertise, that our partners mastered the latest techniques to produce prosthetics and orthotics. Furthermore, together, we also successfully lobbied for rehabilitation care to be included in the Rwandan national insurance scheme (see page 27).

Advocacy

Advocacy takes a lot of time and effort. In 2022, our experts on the subject provided valuable input on the Ministry of Foreign Affairs' Africa Strategy. In the Make Way programme, we help vulnerable young people in Ethiopia, Kenya, Uganda, Rwanda and Zambia to stand up for their sexual and reproductive health and rights, see page 28. In 2022, our aim was to develop an international lobbying agenda with our partners. We can put issues on the agenda and open doors more effectively with a clear agenda within the various international alliances of which we are members. We also have access to policymakers in the EU, WHO and the UN. Due to the tight labour market, it took us until December 2022, to recruit a lobbyist with the right skills and knowledge. We will begin work on this objective in 2023.



Body Talk
learning to talk about relationships, love, intimacy and sexuality

In Indonesia, the Philippines and Vietnam, young people with disabilities receive very little information about sexuality, sexual development and relationships. The topics hardly come up for discussion at home or at school. Health workers don't learn how to support young people with a disability in this matter. In the Body Talk programme, Rutgers and the Liliane Foundation work with local partners to make education on sex and relationships a subject of discussion.

Joint approach

Body Talk is not only aimed at young people with a disability. We develop training guidelines for their parents, carers, teachers, health workers and traditional leaders. We are implementing the project with NLR Indonesia, Norfil Foundation in the Philippines and Research Centre for Inclusion in Vietnam. Partners learn how education about sex and relationships affects the rights, development and well-being of children and young people with a disability. They also practise discussing sexuality within their own organisations,



> *Master Trainers of the Body Talk programme train each other in the topics important for the sexual and relational education of children and young people with a disability.*

PHOTO: LAURA HONDERS

Zero Project Award

Body Talk is the only Dutch programme to be nominated for the Zero Project Award 2023. This is an award for innovative projects that contribute to improving the daily lives of people with a disability. The Zero Project was initiated in 2008 by the Essl Foundation, an Austrian charity. Each year, one of the following four themes takes centre stage: living a self-determined life and political participation (2023), accessibility (2022), employment (2021) and education (2020). At the end of February 2023, Laura Honders, our SRHR expert, will present Body Talk in Vienna, along with the 71 other nominees. In addition, Body Talk has been selected for the 2023 Zero Project Impact Transfer Programme. Through this exclusive programme, we will have the opportunity to develop Body Talk into a programme that can be applied worldwide.



as well as in conversations with parents, partners, carers, teachers and healthcare workers. Staff are now more aware of what to do when children indicate they want help, if, for example, they reveal they are gay or have been abused. This creates a network of committed and knowledgeable people who can guide children and young people with a disability in their development.

Handbook

In Hanoi, Laura Honders, sexual and reproductive health and rights adviser at the Liliane Foundation, and Yuri Olrichs, trainer and sexologist at Rutgers, worked with local partners to develop a handbook. It covers all aspects of education about sex and relationships and can be adapted to local circumstances. Ultimately, we want the handbook to be suitable for other countries as well. Furthermore, we are developing educational materials and other resources for conducting a conversation about sex education in a positive way.

Objectives

- For young people with a disability to be more knowledgeable about their sexual and reproductive health and rights (SRHR), be able to share their knowledge, defend their interests and have a positive self esteem and body image.

- For parents, carers, healthcare workers and teachers to gain greater knowledge and understanding of SRHR and be better able to guide children and young people with a disability in their sexual development.
- For communities to learn to respect, accept and recognise the sexuality and SRHR of young people with a disability.



> **Want to know more?**
Scan the QR code

Rehabilitation Compass for Inclusion (RCI) Hope and a smile: Gerben Eversdijk on how the AFAS Foundation is making a difference in Cameroon

Gerben Eversdijk is a commercial manager at the leading Dutch software company AFAS. Besides this role, Gerben is also director of the AFAS Foundation, through which the company financially supports lots of community and social initiatives. One of them is RCI. Gerben is closely involved in the development and talks about his personal motivation.

“AFAS is a very successful company and we feel a responsibility to also do something worthwhile. We achieve this through the AFAS Foundation. It allows us to follow our hearts.”

“We choose people who are marginalised: often they are the most impoverished. Successful people sometimes say ‘success is a choice’. I think this is a typical Western philosophy and a lot of people in other places in the world have little or no choice. Especially if they live in abject poverty.”

“The aim of the AFAS Foundation is for us to leave a lasting impression for the people we support. That is certainly the case as far as I’m concerned. I have had many impressive encounters and talked to a lot of people. It deeply touched me and changed me. During my travels for the Foundation,

I have already had many special encounters and spoken to lots of inspiring people. One encounter in particular has stayed with me. It was in Cameroon, where I met Matina: she is a social worker and works a lot with children and young people with disabilities. She told me that her greatest ambition is to restore people’s hope and put a smile back on the faces of those who are despondent. That has stayed with me ever since: hope and a smile.”

“At the AFAS Foundation, we consider RCI to be one of our top projects. Together with the Liliane Foundation and CBCHS, we make it possible for a new generation of rehabilitation specialists to be trained. They will change society for good.”



> Gerben Eversdijk (fifth from right) meets partners in Cameroon. PHOTO: CHIARA BELTRAMINI



> At the beginning of their training, physiotherapy students sign a pledge to commit to the service of humanity.
PHOTO: CBCHS KAMEROEN

The practice is unruly

The virtually ready-made Master's degree in Occupational Therapy was not accepted by the Government in Cameroon, because they preferred a preparatory Bachelor's degree leading up to it. In addition, procedures for recognising new courses seem to be unclear such as also with the Bachelor of Physiotherapy programme. In order to obtain recognition for the courses, we are advocating to the Cameroonian government, with support from world federations of Occupational Therapy and Physiotherapy and related professional groups. This process is ongoing.

The plan was to implement both the Bachelor of Physical Therapy and Occupational Therapy programmes at the Baptist Institute of Health Sciences (BIHS) in Mbingo. However, this proved too difficult and complicated for BIHS and too far for many students to travel to. The Occupational therapy course is now taught at the Baptist School of Public Health (BSPH) in Mutengene. The dispersal of courses across different institutes complicates staff exchanges and means that running costs are considerably higher. The best solution seems to be to build a new school where all the rehabilitation courses will be taught. We will work hard for this in 2023.



> Want to know more?
Scan the QR code



> Rodrigue and a fellow student on a home visit to a patient.
PHOTO: CHIARA BELTRAMINI



< Friends Brian (13) and Gevas (15) live near each other in the Mukuru slum in Nairobi. They hang out together a lot and share one great passion: football.

Support comes in all shapes and sizes

BRIAN AND GEVAS' STORY

Brian (13) and Gevas (15) are growing up in Mukuru, one of the largest slums in Nairobi, Kenya. The two friends were both born with a disability. They get support from one another. And from our partner organisation, Mukuru Promotion Centre.

Razor-sharp mind

When he was born, Brian didn't make a sound. And when he was nine months old, he still couldn't sit up. His mother Velmah suspected something was wrong and visited a doctor. He was diagnosed with intellectual disability. Brian's father blamed Velmah: "There are no

children like him on my side of the family." He left, and they never saw him again.

The neighbours thought Brian's condition was a punishment - and others believed it was contagious. Despite all this, Velmah found the streng strength to seek help. Mukuru Promotion Centre provided rehabilitation services.

Inspiration

One of his best friends is Gevas. When Gevas was born, his hands and feet were fused. His father knew what to do. "He said I had to kill



> Gevas learned to walk with the help of crutches he received from the partner organisation. And with our support, he is now following vocational training as a tailor.

For Brian, Gevas is a great inspiration, as Brian also wants to learn to walk.



> Thanks to a Liliane Foundation partner organisation in Kenya, Brian receives rehabilitation support, a wheelchair and education, because Brian's mind is razor-sharp. What about writing? He writes with his foot because his hands will not cooperate.

my baby," his mother Jane tells us. She refused. Instead, for seven years, she carried her son everywhere. For them too, Mukuru Promotion Centre brought relief. Gevas received a wheelchair, crutches and had several operations on his feet. He learned to walk and now goes to school. His mother Jane received help to start a small fruit and vegetable business. For Brian, Gevas is a great inspiration, as Brian also wants to learn to walk. The biggest step Brian ever hopes to take is to train to be a doctor.

PHOTO'S: MONA VAN DEN BERG

The Liliane Foundation in 2022

WHERE WE OPERATE

	LATIN AMERICA	AFRICA	ASIA	TOTAL
Number of countries	3	17	5	25
Number of partner organisations	44	303	190	537
Number of children	approx. 1,500	approx. 30,000	approx. 18,500	approx 50,000

● ACTIVE WITH SPO

● ACTIVE WITHOUT SPO

LATIN AMERICA
Bolivia
Guatemala
Nicaragua

AFRICA

Benin
Burkina Faso
Burundi
Congo (D.Rep.)
Ethiopia
Cameroon
Kenya
Nigeria
Uganda
Rwanda
Sierra Leone

Tanzania
Togo
Chad
Zambia
Zimbabwe
South-Sudan

AZIË

Bangladesh
The Philippines
India
Indonesia
Vietnam

OUR REACH

In 2022 we have adjusted the way we measure our reach among our beneficiaries. In addition to our direct reach among children and young people with disabilities we are now also reporting our indirect reach. Through the training of healthcare workers, teachers, parents or therapists, we reach many more adults and children with improved services.

According to our renewed, verifiable method of reporting, we supported **50,000** children directly through our partner organizations in 2022. This number is lower than last year. In recent years we have chosen to shift a part of the funds to activities directed at improving accessibility of the environment for children with disabilities. Not merely the children we reach directly with our child development activities benefit, but many more children and

people with a disability. In 2022, we reached **9,500** other project participants, such as healthcare workers, teachers, civil servants, therapists and parents.

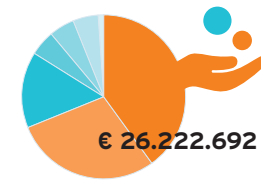
INDIRECT REACH

In 2022, approximately **66,000** parents and care givers benefited indirectly from the fact that their children were supported. When children with disabilities receive the support they deserve, the whole family benefits; it opens up more space for improving their livelihoods and generating an independent income. In addition, our partners also reached more than **48,000** people, local leaders, neighbours and interested parties with awareness activities. In the coming year, we will continue to develop our result measurement.

¹ Taking into account that not every child will have two parents.

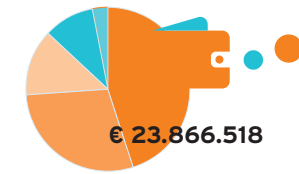
FINANCE

INCOME IN 2022



- 40% Legacies and inheritances from private individuals
- 29% Donations and gifts from private individuals
- 15% Other non-profit organisations
- 5% Affiliate non-profit organisations
- 5% Lottery organisations
- 5% Government subsidies
- 1% Donations from companies

EXPENDITURE IN 2022



- 45% Expenditure on annual plans
- 29% Expenditure on additional requests
- 13% Fundraising costs
- 10% Public engagement
- 3% Management and administration

84,6% Expenditure on the objectives, see financial statements on pages 79 and 80 for more information.

TOTAL REACH 59.500

In total, we reached almost **60,000** people with our projects, for the benefit of an inclusive society, including **50,000** children with disabilities in the poorest areas of the world.



1.200 health professionals (nurses, therapists, CBR-workers) were trained in family-centered rehabilitation, early identification and early intervention, or sexual reproductive health and rights



3.600 teachers were trained in inclusive education, sign language or sexual reproductive health and rights



4.700 parents were trained in how to take care of their children, in conducting home exercises or in guiding their children to school.

50.000 children received community child development services



This is how we work towards an inclusive society where all children with disabilities can fully participate and enjoy the highest possible quality of life.

"They say it takes a village to raise a child. But when your child has a disability, you are on your own."

It's a revealing, heartfelt cry from the mother of a child with a disability. One we hear more often, as many parents of these children feel alone, ashamed and do not know where to turn for support and help. In Zambia, together with our local partners, we are working on an answer for these parents. With ZECREP (Zambian Enhanced CBR Response Programme) a four-year programme, we structurally improve the quality of life of children with disabilities and their families. We connect parents and provide training and tools. We helped many parents overcome the feeling that they were on their own. "I was one of those who kept his child inside the house. Now I can take my child outside. I thought I was the only one," one of the participating parents told us.

PHOTO: ANGELIQUE KESTER



Our strategic partner organisations in 2022

In every country where we operate, we work on an equal basis with strategic partner organisations (SPOs). They are responsible for setting up and implementing the programmes and we closely monitor their progress.

AFRICA

COUNTRY	SPO
BENIN	Service des Soeurs pour la Promotion Humaine/ OCPSP www.ssph-ocpsp.org
BURKINA FASO	Organisation Dupont pour le Développement Social www.oddsburkina.org
BURUNDI	Union des Personnes Handicapées du Burundi www.uphb.bi
DR CONGO	Association pour la Promotion et la Protection Sociale des Vulnérables en RDC
ETHIOPIA	Cheshire Services Ethiopia www.cheshireservicesethiopia.org
CAMEROON	Cameroon Baptist Convention Health Services www.cbchealthservices.org
KENYA	Cheshire Disability Services Kenya www.cheshiredisabilityservices.org
NIGERIA	The Leprosy Mission Nigeria (TLMN) www.leprosymissionnig.org
UGANDA	Katalemwa Cheshire Home for Rehabilitation www.katalemwacheshire.org
RWANDA	National Union of Disabilities' Organisations of Rwanda www.nudor.org
SIERRA LEONE	One Family People www.onefamilypeople.org
TANZANIA	Karagwe CBR Programs www.kcbrp.or.tz
TOGO	Fédération Togolaise des Associations de Personnes Handicapées
ZAMBIA	Cheshire Homes Zambia Society www.cheshirehomessocietyszambia.org
ZIMBABWE	Intermediate year; no SPO
SOUTH SUDAN	Episcopal Church of South Sudan www.southsudan.anglican.org

- We do not work with an SPO in **Chad**. We fund a partner organisation that has its own rehabilitation centre.
- In **Zimbabwe**, the contract with the SPO was not renewed and the Liliane Foundation temporarily took over contract management, so that the local partners' programme could continue. In the meantime, the search began for a suitable new SPO. Harare based JF Kapnek was selected and will start as our new strategic partner in January 2023.

ASIA

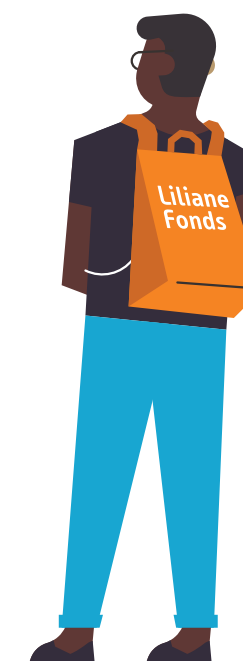
COUNTRY	SPO
BANGLADESH	Intermediate year; no SPO
PHILIPPINES	NORFIL Foundation www.norfil.org
NORTH INDIA	Jan Vikas Samiti www.janvikassamiti.org
SOUTH INDIA	Catholic Health Association of India www.chai-india.org
INDONESIA	Yayasan NLR Indonesia www.nlrindonesia.or.id
VIETNAM	Research Center for Inclusion www.rci-nlr.org

- In **Bangladesh**, the contract with the SPO was not renewed and the Liliane Foundation temporarily took over contract management, so that the local partners' programme could continue. Dhaka based Centre for Disability in Development was selected and will start as our new strategic partner in January 2023.
- Financial support for the strategic partner programmes for the **South of India** and **Vietnam** region was completely phased out in 2021. The strategic partners are still members of our network and we collaborate in specific thematic programmes

LATIN AMERICA

COUNTRY	SPO
BOLIVIA	La Asociación Cruceña de Ayuda al Impedido www.acai.org.bo
NICARAGUA	La Asociación Los Pipitos www.lospipitos.org

- We do not work with an SPO in **Guatemala**; we directly fund a network of seven partner organisations that work together. The programme is managed and coordinated by the Liliane Foundation in association with Christian Blind Mission (CBM).
- The former strategic partners from **Colombia** and **Peru** are still members of the LINC network. The network is extremely active in knowledge exchange, setting up digital learning events and joint programme development and fundraising.



Local students conduct research into inclusive education 'Head teacher as a champion of inclusiveness'

In 2022, students from Cameroon, Sierra Leone and Zambia presented the results of their academic research on inclusive education. Their conclusion: a passionate head teacher, a practical approach and support from the surrounding community make a difference.

Many children with a disability do not attend school. Some attend special schools, often far from home, which prevents them from participating in their own environment. What is needed to make mainstream schools accessible to children with a disability? This question was key to our 'Breaking down Barriers' research programme, which aims to improve the effectiveness of our work.

Head teacher as a role model

In Cameroon, Sierra Leone and Zambia, the success factors and barriers to delivering inclusive education were identified. The students concluded that successful schools

have a head teacher who is a 'champion of inclusive education'. All these head teachers have a strong personal motivation to strive for inclusion and a clear vision of what needs to be done in practical terms.

"It's a matter that is very close to my heart. I want these children to also be able to flourish. It hurts me so much to see people still hiding these children, when they deserve an education just like any other human being."

Mrs Mumba, Head Teacher,
Mchini Primary School, Zambia



> leadership is crucial to achieving inclusive education. From left to right: Deputy Head Teacher at Mchini Primary School. Head Teacher at Mchini Primary School, Eastern Province - Nelly Mumba. Oscar Kahemba - Student Researcher, University of Zambia. Esther Kamaara - Student Researcher, Erasmus University Rotterdam. Benson Phiri - PTA (Parent Teacher Association) Vice Chairman at Mchini Primary School
PHOTO: CHSZ, ZAMBIA



> A mother explains that thanks to the head teacher's influence, her son now attends school. PHOTO: CHSZ, ZAMBIA

Practical approach

The head teacher decides on changes and innovations. The 'champions' ensure there is external fundraising for making the school accessible. They invest in teachers' knowledge and training, for example, in sign language. As a result of their passion for and knowledge of the subject, the passionate head teachers know how important self-esteem and self-confidence is for children with disabilities. Therefore, they work to raise awareness among teachers, parents and the community so that they too learn to think in terms of opportunities.

"As a head teacher, I have a responsibility to ensure education for all. If something goes wrong, they ask for me, the official in charge."

Mr Malumbe, Head Teacher,
Shungu Na Mtitima Primary School



> Want to know more?
Scan the QR code



Esther is pleased with her new prosthesis.
PHOTO: NUDOR, RWANDA



> *The modernized orthopaedic training workshop at the University of Rwanda. PHOTO: NUDOR, RWANDA*

Lobbying success in Rwanda Rehabilitation care included in the Rwandan national insurance scheme

In Rwanda, many children and young people need a prosthetic or orthotic. These aids, such as an artificial leg or a brace, are expensive and are not covered by insurance. On top of that, many places in Rwanda still use outdated techniques to make prosthetics. As a result, they don't fit properly and cause sores and infections. There is much to be gained in orthopaedic care in Rwanda.

Together with the Dutch orthopaedic specialist Livit, NUDOR (our strategic partner in Rwanda), the HVP Gatagara rehabilitation centre and the University of Rwanda, we launched a process to convince the government that prosthetics should be included in the Rwandan national insurance scheme. NUDOR took the lead in this objective. The lobbying was successful. In 2022, medical care provided by specialist rehabilitation and orthopaedic hospitals was included in Community Based Health Insurance (CBHI). This means that the poorest people will have to contribute virtually nothing for a new prosthetic and that the care provided by HVP Gatagara, among others, will now be reimbursed. This is good news, because the more accessible care is, the more children and young people benefit.



RESULT

Quality improvement

Since 2019, we have been working with Livit, NUDOR, HVP Gatagara and the University of Rwanda, to improve the quality of prosthetics and the related care. This includes modernising the orthopaedic workshop and improving orthopaedic vocational training at the University of Rwanda.

Results:

- 6 'Train the Trainers' sessions completed
- 2 local professionals trained
- 60 prostheses delivered
- Training workshop at the University of Rwanda modernised
- More suppliers allowed by the government to supply materials and parts tax-free, which means increased and more varied supply
- Cost of orthopaedic care included in Community Based Health Insurance (CBHS)



Make Way in Uganda
Joseph brings hope

Effective advocacy

Everyone should be able to make informed decisions about relationships, their body, family planning, sexuality and well-being. Everyone also has the right to access contraception, sex education and prenatal and postnatal care. This is especially important for young people with a disability, as they are more at risk of sexual abuse. In the Make Way programme we work on effective lobbying in the field of sexual and reproductive health and rights (SRHR) for vulnerable young people. We strengthen their lobbying capacities so these young people can access the correct information and learn to stand up for their rights.

> Philomera Hope Foundation staff provide education and answer questions related to sexual and reproductive health and rights to students and teachers.



> Philomera Hope Foundation provides information on and dispenses contraceptives.

Different times

Philomera Hope Foundation is one of the partners involved in the Make Way programme in Uganda. Philomera Hope Foundation works in the Kalangala district of Lake Victoria. The district consists of 84 islands that are difficult to reach, where people live in poverty.

Philomera Hope Foundation was founded by Joseph Kayiira. When he returned from his studies in the city, he saw that time had stood still in the village where he was born. However, everything was different too. Many of his peers had unwanted and premature children, were infected with HIV, or had tuberculosis. Joseph decided to educate the islanders about, for example, the use of contraceptives, or where to go after suffering from abuse. His foundation also advocates for the rights of people with a disability and involves them in making sexual and reproductive healthcare accessible.

Campaigns have an impact

'16 Days of Activism' (25 November to 10 December), drew attention worldwide to issues of sexual and gender-related violence. Together with other partners, Philomera Hope Foundation organised the Youth Action Baraza 2022, where 500 young people with a disability shared their experiences of sexual health and abuse. They discussed various issues affecting their well-being. With local authorities, they looked at how they can jointly work towards a more inclusive future. And they were successful: the importance of including the wishes and needs of people with a disability when organising care and providing information is now high on the agenda. Thus, another step has been taken in making proper care and information accessible to all.

> Photo upper right: Philomera Hope Foundation's office in Kakangala, Uganda.
Photo right: Every day, Joseph Kayiira traverses the Kalangala district in Lake Victoria, which consists of 84 islands that are difficult to reach.



> In December 2022, Joseph received a national award for defending human rights.

National recognition for Joseph

Joseph is committed day and night to championing the rights of vulnerable young people, such as children and young people with a disability. This has not gone unnoticed in the rest of Uganda either. In December 2022, he received a national award for defending human rights. This award is presented annually by the Dutch Embassy in Kampala, the National Coalition of Human Rights Defenders, Civil Rights Defenders and UNHCR. Joseph welcomes the recognition and continues to fight for the rights of vulnerable young people.





BRANDON'S STORY

> Brandon is proud of his wheelchair. He is comfortable and he can now increasingly explore the world around him. The wheelchair was developed largely in Guatemala and can easily be adapted as Brandon grows. A huge improvement for his posture and ability to move around by himself.

Brandon is certain where his path will eventually lead him: he wants to be a police officer.

Promising start for Brandon

The first 1,000 days of your life largely determine the direction of your life's course. For children like Brandon (7) from Guatemala, getting the right support as early as possible is crucial. Because the earlier a treatment programme starts, the greater the gains that can be made.

Customised support

Brandon was born with spina bifida, a condition that develops early in pregnancy. In addition, he has hydrocephalus, an excess

of cerebrospinal fluid. Brandon was just eight days old when he first underwent surgery on his back. When he was a year old, a drain was placed for the excess cerebrospinal fluid. Our local partner organisation Rompiendo Límites ensures Brandon receives the specialist medical care he needs. Children with spina bifida often suffer from incontinence. This not only results in considerable embarrassment and exclusion, but can also lead to medical complications. His parents received training and the equipment to be able to catheterise



> Brandon is taught how to operate his new wheelchair.

Now that his life is finally stable, Brandon can really move forward on his life path.

their son themselves at home. Brandon now has more control over his body and finds it easier to get out of the house.

Step-by-step progress

Sitting on the ground, Brandon gradually learned to move around a bit. Shuffling across the hard ground not only caused cuts and grazes, but also a lot of frustration and heartache for Brandon and his parents. Rompiendo Límites found a suitable solution: a special, comfortable wheelchair that can be easily adapted as Brandon grows. Thanks to targeted support, Brandon's quality of life has improved tremendously.

Brandon enjoys seeing his world getting bigger and bigger, such as when he goes to the shop with his father. Now that his life is finally stable, Brandon can really move forward on his life path. He took his first steps in kindergarten. Brandon is certain where his path will eventually lead him: he wants to be a police officer.



PHOTO'S: ASOCIACIÓN ROMPIENDO LÍMITES, GUATEMALA

Huggo beams during Ritha's visit



› Ritha, a volunteer with our partner organisation Sisters of Our Lady of Kilimanjaro in Tanzania, visits the homes of children with disabilities. Like Huggo (24) and his mother Yasinta. Huggo has Down syndrome and one of his legs is paralysed. Ritha keeps a watchful eye during her visits, performs exercises with Huggo and listens to his parents' and carers' concerns. She is an indispensable link in our chain and loves her work.

PHOTO: JAN JOSEPH STOK

3 | Our approach in the Netherlands

Our Supporters

We are particularly grateful for the support of our private donors as well as our institutional donors, corporate partners and equity funds. This support enables us to help children with disabilities in the poorest areas and stand up for their rights. In everything we do, our aim is to involve all our supporters and donors as much as possible in a way that is best suited to them. Here is a selection of our most striking activities in 2022:



In 2021, we launched the Liliane Panel. Members think about and give their views on issues arising from our organisation - for example, in developing a new brand campaign. In recent years, Sempeta, the boy who wants to be a doctor, shone in our TV and radio campaigns. In 2022, we discussed our brand story with a number of donors in the context of developing a new campaign that we will launch in 2023. Among other things, the Annual Report was also scrutinised. Companies, foundations and major donors also participated in this study. They gave the magazine an impressive mark: 8.2!



Little Golden Book in sign language

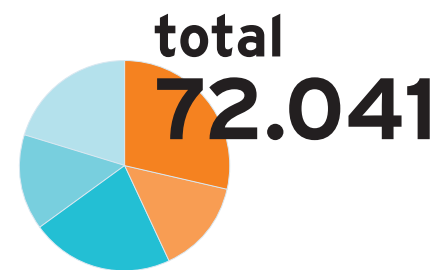
A special film premiered on the International Day of Sign Languages, on 23 September: 'Ethny talks with her hands'. This is the film adaptation in sign language of the Little Golden Book of the same name, written by Annemarie Haverkamp and illustrated by Emanuel Wiemans. The film, in collaboration with Kentalis, was produced entirely by deaf people. Eighteen schools across the country from Kentalis, Auris and Viertaal watched the film together on 23 September. The next day, we attended the sign language festival in Vleuten, where Bea Bouwmeester from the film told Ethny's story live in sign language. And as a surprise, we were joined by the blue bear.



> Children attentively follow Ethny's story in sign language. PHOTO: SIGN LANGUAGE FESTIVAL

Donors

We can only continue our work thanks to our many committed donors. In 2022, a total of 72,041 private donors contributed to funding projects and programmes in the countries where we work. A result that makes us feel proud and grateful. We welcomed nearly 4,000 new monthly donors and over 16,000 donors contributed with a one-off gift. Compared to 2021, the total number of private donors decreased by 9%. Recruiting new donors was more difficult last year than in the past, mainly due to staff shortages at our fundraising agencies, rising costs and inflation. We are humbled by the amount people have left us in their wills. In 2022, we received more than €10 million from inheritances; a substantial contribution to improving the quality of life and future prospects of children and young people with a disability in developing countries.



- up to 5 years donors > 28,6%
- up to 10 years donors > 14,6%
- up to 15 years donors > 22,0%
- up to 20 years donors > 14,8%
- > 20 years donors > 20,0%



A Newspaper special

In occasion of the International Day of Persons with Disabilities, on December 3rd, a special issue about the Liliane Foundation was published in the newspaper Trouw, with the title 'Full of expectations'. The theme was 'early identification': the earlier children are identified and receive help, the better. For this publication, we worked closely with our Philippine strategic partner organisation NORFIL and its partners.

> Volunteer Andrien arrives at the Beekmanschool in 's-Hertogenbosch to give a guest lesson. PHOTO: THE LILIANE FOUNDATION



Sharing our story...

Despite partial COVID-19 restrictions, our volunteers were able to give a guest lesson about the Liliane Foundation to over 2,000 primary and secondary school pupils.



> Sofka Trajcevska and Esther Kamaara gave workshops during the Partos Innovation Festival in Amsterdam PHOTO: LILIANE FONDS

In discussion on location

This year, we organised two meetings: on 17 June at the Van Abbe Museum in Eindhoven and on 16 September at Museum Broekerveiling in Broek op Langedijk. Donors and their guests enjoyed an informative programme about the work of the Liliane Foundation, the results achieved and new developments. Our staff shared fascinating stories about our work, our achievements and answered questions. A notary public explained about donating, the tax benefits and including a gift in your will. Partly as a result, 68 people agreed in 2022 to include us in their wills, for which we are extremely grateful.

A number of staff members gave guest lectures, including at the Royal Tropical Institute (KIT) in Amsterdam. We gave two workshops at the Partos Innovation Festival. One workshop on how academics and practitioners can work together effectively, using 'Breaking down Barriers' as an example (see page 24). Based on the 'Make Way' programme (see page 28), we gave a workshop on how an intersectional approach contributes to improving access to sexual and reproductive information and services. This included an online contribution by two young people from Kenya and Uganda participating in Make Way's 'youth panels'.

Working for the Liliane Foundation

"Our work has a real impact"

Chiara Beltramini and Alodia Santos agree: "Where you are born is so important. It determines your opportunities in life." Their work for the Liliane Foundation confirms this time and again. "Every child who can be included in a programme and therefore have a future once more is progress. Then you see that our work has a real impact!"



Filipino *Alodia Santos* saw the inequality in her youth due to low incomes: "Opportunities really do make a difference for children." Alodia opted for Development Studies and worked with Philippine-based NGOs and child-focused international NGOs.

From volunteer to permanent employee

Chiara started volunteering at the Liliane Foundation in 2005. She was living with her Dutch boyfriend in 's-Hertogenbosch. "I knew about the Liliane Foundation from its television campaigns and used to pass by the office from time to time. I followed their work and kept a close eye on the vacancies on the website." Chiara has now been a permanent Liliane Foundation employee for 17 years. Starting as a volunteer in the Communications and Fundraising department, she became a media communications specialist.

Looking out for each other



Chiara Beltramini is from Italy. "What did I want to be later on? A ballerina, like so many little girls! But I opted for Communication Studies in Milan. My thesis was about Unicef Italy's communication. It laid the foundation for my current career."



> In 2022, Chiara visited the Philippines, where she met Francis (3), a cheerful toddler with Down's syndrome. PHOTO: TIMO VORSTENBOSCH



› To learn about our approach, Alodia visited St. Benedict's Centre for Children and Youth with Disabilities in Mathare, Nairobi, Kenya with Cecilia Mutava, the CEO of Cheshire Disability Services in Kenya (CDSK). PHOTO: CDSK, KENIA

"I deal with the press and my responsibilities include media projects, such as television programmes and journalistic productions."

Everyone shares the same goal

Alodia first came to the Netherlands in 2006 to study. In 2020, she returned here with her Dutch husband. Alodia has been working at the Liliane Foundation since November 2022. With our local partners 'on the front line', she supports the programmes, monitors progress and helps to improve results. "I visited Kenya already during my second week, where I saw how the Liliane Foundation works: we aim for sustained improvement with local partners. Are you familiar with the saying: 'Give someone a fish and he has food for a day. Teach someone to fish and you make him self-sufficient'? We go one step further and aim to change the system so that children get the right support now and in the future. It's fantastic to work towards the same goals together!"

Meaningful work each and every day

Why are they so happy working at the Liliane Foundation? Chiara and Alodia agree on this too: "Because you can really bring about change, for a child with a disability, his or her parents and the community. And maybe even for the country." Chiara explains: "In 2018, we were in Uganda for 'Tijd voor MAX' when we came across Shanita. Due to a non-congenital brain injury, Shanita could no longer sit, stand

"Sometimes, when you are sitting behind your desk, you wonder about the actual impact of your work. During our visits, we see for ourselves that we are really making a difference for these children"

or walk independently. Suddenly, she was totally dependent on her mother, who had no idea what to do. After our visit, Shanita was included in our partner organisation's programme, received physiotherapy and medication. Four years later, Shanita is now walking and going to school. She's really participating now!"

Alodia adds: "Children with disabilities are among the most vulnerable and are often not understood. It is immensely satisfying when we can help a child. Sometimes, when you are sitting behind your desk, you wonder about the actual impact of your work. During our visits, we see for ourselves that we are really making a difference for these children. Every day here is meaningfully spent!"

Cooperation partnerships

We collaborate with diverse organisations that want to work with us, each in their own way, to help people with a disability or vulnerable children. In our partnerships, we strive for both parties to benefit.

Here is a selection of the organisations we worked with in 2022:

DEVELOPMENT ORGANISATIONS

- In the countries where we are active, we collaborate with other international organisations involved in improving the situation of children with disabilities, such as **Enablement, the Christian Blind Mission (CBM), Humanity & Inclusion** and the network of **Leonard Cheshire Disability**.
- The Liliane Foundation is one of the partners of the **Make Way** programme. In association with **Wemos, VSO, Akina Mama wa Africa, Forum for African Women Educationalists and The Circle of Concerned African**

Women Theologians Kenya, we are working to make sexual and reproductive health and rights accessible to vulnerable children and young people in Ethiopia, Kenya, Uganda, Rwanda and Zambia. In doing so, we adopt an intersectional perspective. This means we take into account, for example, prejudice, discrimination and exclusion in terms of ethnicity, gender and social position. Make Way is funded by the Ministry of Foreign Affairs (See page 28).

- The Liliane Foundation is a steering committee member of the Dutch coalition of the **Global Campaign for Education (GCE-NL)**, the largest global network campaigning for the right to education for children and young people in low and middle-income countries. In this coalition, the Liliane Foundation assumes its role to create awareness and focus among politicians and policymakers with regard to 'inclusive education' rather than just 'education'.



› After a year and a half of online consultation, in April 2022, all the programme managers and country coordinators of the Make Way programme met in Lusaka, Zambia, to look back on their work, and to the future. PHOTO: WEMOS



Since 2000, the Liliane Foundation has been one of the permanent beneficiaries of the Nationale Postcode Loterij. In 2022, the amount of the contribution was €1,350,000. This support makes a huge difference to children with a disability. Even if they live in places without a postcode, such as remote regions in India and the Philippines. Regions where there aren't usually any healthcare professionals. Thanks to the development of telerehabilitation, health workers in remote regions can work with doctors or therapists based in the city. An online connection allows experts to observe the child's situation from a considerable distance and compile a treatment plan. The health worker uses it to provide services on location. Progress is tracked

online and adjusted as necessary. You can read more about this project on our international (English-language) website lilianefonds.org



> Thanks to telerehabilitation, Luv (8) from India can now stand and walk without medical aids. CBR facilitator Prakash visits Luv once a week and films Luv's progress. He shares the images with the physiotherapist, who then gives instructions for further treatment.

PHOTO: CHIARA BELTRAMINI

Thanks to the support of the Nationale Postcode Loterij, we can continue to develop and implement projects like this, together with our international partners. We regularly inform our supporters about the support provided by the Nationale Postcode Loterij in our newsletter.

- The Liliane Foundation has been part of the **CBR Global Network (CGN)** since 2019. This global network includes organisations that promote the availability of Community Based Rehabilitation (CBR). By working together, we can achieve our goals even more broadly and internationally.
- The Liliane Foundation actively participates in the **Dutch Coalition on Disability and Development (DCDD)**, a network of organisations that advocates for the inclusion of people with a disability in developing countries. The DCDD focuses on influencing policy (including that of the

Dutch government and the European Commission) with the aim of making policy and implementation more accessible to people with a disability, for example with regard to emergency aid and employment and income.

- The Liliane Foundation is also an active member of the **International Disability and Development Consortium (IDDC)**, which includes organisations of and for people with a disability from more than a hundred countries. The goal is for people with a disability to be fully included in society.

SOCIAL PARTNERS

The Liliane Foundation has been able to rely on broad social support in the Netherlands for years. In 2022, we worked closely with businesses, foundations and equity funds. Their commitment is extremely important to us. What's more, we received highly valued support from schools, associations and charitable organisations. Last year, we were able to count on the support of the following social partners:

- Thanks to the **AFAS Foundation**, we are elevating rehabilitation care to a higher level in Cameroon with the Cameroon Baptist Convention Health Service (CBCHS) through the RCI project. Together, we guarantee high-quality rehabilitation care for people with a disability, especially children (see page 13).
- **Livit** specialises in orthopaedic aids and is an active partner of the Liliane Foundation in improving the quality of orthopaedic aids throughout sexuality, by making knowledge, expertise and materials available to our partner in Rwanda. Partly as a result of this collaboration, in 2022, specialised

rehabilitation care was included in Rwanda's national insurance scheme (see page 27).

- For years, the **Paul Foundation** has supported projects involving children and young people with Down's syndrome in Indonesia and the Philippines and Bangladesh. Thousands of children with Down Syndrome have been supported and awareness has been increased among parents, relatives and neighbours. In 2022, the Paul Foundation committed to support to a multi-annual program to establish Down Syndrome poli-clinics in 2 regional hospitals.
- Together with the **Dutch Knowledge Centre for Sexuality** and **Rutgers**, we are working on the 'Body Talk' programme in Vietnam, the Philippines and Indonesia. This programme is aimed at improving education on sexuality and relationships for children and young people with a disability (see page 11).
- In 2022, we also worked with **Sligro, Gaston Schul, Hanssen Footcare, Summerfund, Claeren Risicobeheersers, NICA Recycle** and **Stichting Fokus Exploitatie**, among others.



> Simran (10) from India participates in school despite having brain damage.

PHOTO: CHIARA BELTRAMINI



> As a lawyer, Dieu Merci from the Democratic Republic of Congo, knows the importance of working in a substantiated manner.

PHOTO: CHIARA BELTRAMINI

COOPERATION WITH UNIVERSITIES AND EDUCATIONAL INSTITUTIONS

The Liliane Foundation actively seeks collaboration with universities. This ensures the activities we finance and develop are scientifically substantiated.

In 2010, we became a partner in the **Advanced Master in International Development programme (AMID)** at Radboud University. In addition to a diverse network, trainees from the post-doctoral AMID study programme offer the Liliane Foundation access to current knowledge of relevant topics such as poverty, inequality and inclusion, as well as collaboration with the business community



and the authorities. We also collaborate in the four-year learning programme 'Breaking down Barriers' (see page 24 or visit the English-language website QR-code)

Since 2020, we have been working with **Radboud University Medical Center, Levy Mwanawasa Medical University (LMMU) Zambia** and our partners in Zambia, to develop a training course focused on the health of people with an intellectual disability. This project will run until 2024.

In 2020 and 2021, in partnership with the **London School of Hygiene and Tropical Medicine**, we formed a consortium with local partners in Guatemala to examine access to resources for people with a disability, with the support of the World Health Organisation (WHO). The study has been completed and the report shared with the WHO. The Liliane Foundation contributed to an article on the outcomes, which was published in the spring of 2022.



> Education is not accessible to everyone in Bangladesh. The country is poor, many people do not participate in society. Education is struggling, resources are scarce. MIVA arranged for a bicycle library to be used by a staff member of our local partner organisation to visit schools and provide education. PHOTO: MIVA

4 | Our organisation



2022 was the first year of our 2022-2025 multi-year policy plan 'Think Big, Act Pragmatic'. Together with our partners, we have already achieved some great results, such as more projects aimed at identifying children with a disability early on and immediately providing them and their carers with support.



› The redesign of our office ensures better accessibility and makes it suitable for hybrid working.

While COVID-19 measures were in force, hybrid working became the norm. We continued hybrid working even after the restrictions were lifted. A majority of employees now work from home for up to approximately 50% of the time. In 2022, we adapted our office and ICT facilities to this way of working.

During the conversion, we improved the accessibility of our premises, for example, by creating a ramp to our stage in the auditorium and increasing the colour contrast of the floor coverings and walls.

In 2022, we signed the SER's 'Diversity at Work' charter. We want everyone, regardless of any impairment, age, gender, sexual orientation or cultural background, to feel at home with us. One of the initiatives to achieve this was a training course on Selecting without prejudice for all managers, so that we learn to look differently when recruiting and selecting new colleagues.





> The Annual Report Working Group; Desiree van Kollenburg, Willie Houben and Erik van Grinsven. (Laura Honders and Cees Pulles not on the picture).

Our people

Our people are the beating heart of our organisation: everyone is dedicated to our wonderful mission and demonstrates a great deal of commitment. In 2021, we scored 8.0 in the employee satisfaction survey. Such a survey also reveals areas for improvement, such as cross-departmental cooperation. In 2022, we worked on this aspect, and on retaining talent in our organisation.

Permanent staff members

- The average number of FTEs in 2022 was 58.8, up from last year, mainly due to sick leave replacement and expansion to fulfil our increased ambition.
- The employees' salaries are established based on job categories. The value of each function profile is calculated and categorised in a function group using a number of fixed criteria.

- The Liliane Foundation employees receive remuneration in line with the sector and we have our own employment terms and conditions regulations. All employees of the Liliane Foundation are included in a pension scheme, which is administered by Pensioenfonds Zorg en Welzijn.
- There are no Liliane Foundation employees working outside the Netherlands.

Volunteers

A large number of volunteers work at the Liliane Foundation. Their commitment and expertise are incredibly valuable to the organisation. It is wonderful to see and experience their willingness to donate their time to contribute to our amazing mission. At the end of 2022, there were 24 office volunteers, 34 regional volunteers and 26 on-call volunteers. They are part of our organisation and contribute to our results.

Office volunteers Tineke and Aad

Every Tuesday morning, **Aad's** warm voice rings through our office. And has done for the past 12 years. He calls one notary office after another, to ask if they will agree to us placing our brochure on bequeathing in their waiting room. Over 75% of offices respond positively. Thanks to this volunteer work, he ensures that more people consider including the Liliane Foundation in their will. Why does he do it? "I think it is important to contribute to a better future for children with a disability. I am very happy to devote my free time to that objective."



> Aad van der Lans.
PHOTO: TIMO VORSTENBOSCH

For 20 years, all the Liliane Foundation colleagues have been able to turn to Tineke with questions about language and for reviewing and correcting texts. **Tineke:** "I had a great childhood with every opportunity to go to school and learn. I am very grateful for that, because it has allowed me to do some wonderful work. When I finally retired and my children started living their own lives, I thought to myself: 'there is so much more in the world'. I joined the Liliane Foundation and am still working here 20 years later. I really feel like a member of the team."



> Tineke Rutten.
PHOTO: LILIANE FONDS

Good-will ambassadors

Each of our good-will ambassadors, in their own way and in accordance with their specific background, draws attention to the situation of children with a disability in the world's poorest countries, and to the work of the Liliane Foundation. In 2022, our ambassadors were:

> Fedja van Huêt actor



PHOTO: JOHN VAN HAMOND

> Jetta Klijnsma King's Commissioner in Drenthe



PHOTO: MONA VAN DEN BERG



> Hoang is in third grade at Nguyen Ba Ngoc primary school and has an intellectual disability. To help him keep up at school, he benefits from extra tutoring in his school's Support Unit (remedial teaching room). Here he is working on a maths task. PHOTO: RCI VIETNAM

Processes and procedures

Integrity

In 2022, we made a number of improvements to our integrity policy, including updating and clarifying the (complaints) regulations and improving their consistency. Furthermore, in addition to our external confidential counsellor, we appointed and trained an internal confidential counsellor in 2022. The most important thing is to prevent transgressive behaviour. In the unlikely event that it does occur, it must be clear to everyone - staff, volunteers and external parties alike - where they can go to report and discuss it in a safe and accessible manner. You must also be able to rely on the fact that we are an organisation that deals with this matter in a serious and honest way, and that we do not tolerate abuse (of power) or misconduct.

Prevention

The Liliane Foundation implements an integrity policy. Its purpose is to promote integrity awareness and (morally) responsible conduct among employees, and thus to protect employees and also people outside our organisation from wrongdoing and abuse, and to guarantee that everyone's rights will be respected in the event of integrity violations.

An important pillar of this policy is prevention. Therefore, we have a child safeguarding policy, we work with a code of conduct (which every employee, every volunteer and everyone we hire signs), and we ask for references as part of the recruitment and selection procedure. We have a VOG (Certificate of Good Conduct) for everyone who works with us. In addition, we organise annual awareness sessions. Making it possible to discuss acting with integrity and carefully weighing up the rights and interests of all those involved is of great importance. Participation in one meeting per year is mandatory for all employees. In 2022, these meetings were used to discuss the updated regulations with employees and we talked about dilemmas in groups.

Employees and volunteers of the Liliane Foundation and MIVA have access to a certified external independent confidential counsellor. To make people aware of this, she writes a blog on our intranet every six months. We document the total number of reports made within a calendar year and do not distinguish between the organisations. In 2022, the external confidential counsellor received one request for support from the entire organisation (there were none in 2021). A report can also be submitted via the external confidential counsellor in accordance with the whistleblower regulation. No such report was submitted in 2022.

> Glenn (18) from the Philippines helps his mother in their little store at home where they sell meals. PHOTO: LILIANE FONDS



And if it does happen...

A second pillar of our integrity policy involves reporting and enforcement. If you want to report transgressive behaviour, how do you do it? And what happens to your report? MIVA and the Liliane Foundation have different procedures for this matter: a general complaints regulation, a complaints regulation for improper behaviour and a whistleblower regulation. These regulations are also published on our websites, along with a report form. Reports can also be submitted by e-mail: integrityofficer@lilianefonds.nl. General complaints can be submitted to voorlichting@lilianefonds.nl.

In 2022, 41 critical comments and complaints were registered in the Netherlands in relation to fundraising. These comments or complaints concerned door-to-door fundraising or other contacts with (potential) donors. All notifications could be dealt with by providing an explanation or an apology and rectifying the mistake. When it concerned door-to-door fundraising, we also reported the complaint to the relevant fundraising agency and requested the correct follow-up or improvement where necessary.

In 2022, we received one official report of possible fraud at one of our partner organisations. We have had the basis and accuracy of the alleged complaints investigated by an external independent party, along with other donors. The results of this investigation and adequate local follow-up led the Liliane Foundation to take additional measures with this partner.

The Liliane Foundation did not receive any internal complaints in 2022. The Integrity Committee did not receive any complaints in 2022 either.

Protecting 'our' children

When working with children with a disability and their parents/carers and guardians, the

Liliane Foundation and MIVA and its partner organisations have a special responsibility to ensure a safe environment in which children are not at risk of abuse, mistreatment or violence. An environment where their rights are respected and in which rapid and appropriate action is taken in response to reports of abuse, mistreatment or violence.

A new child safeguarding policy was developed for the Liliane Foundation and MIVA in 2022, as part of the Integrity Policy. The Liliane Foundation's Child Safeguarding Policy outlines the measures we take to protect the children in our programmes and activities and how reports can be submitted. Our partner organisations also have a Child Safeguarding Policy. In addition, we have contractually stipulated that they must

A new child safeguarding policy was developed for the Liliane Foundation and MIVA in 2022, as part of the Integrity Policy.

report child safeguarding incidents to us immediately, specifying the measures taken. In 2022, our strategic partner organisations submitted 22 reports. These reports concern neglect, denial of medical care, harassment and multiple cases of (sexual) violence. Most cases were not caused by the organisations or staff themselves, but by family or someone else in the community. Two cases did involve an employee of the partner organisation as an offender. One case involves a programme financially supported by the Liliane Foundation. Appropriate action was taken by the responsible partner organisation in response to all these cases.

To improve partner organisations' child safeguarding policies, the Liliane Foundation and MIVA organised (online) training courses



> Bahati (7) was born without arms. He has learned to write with his feet and participates in class. PHOTO: KCBRP TANZANIA

and in-depth sessions in 2022, during which experiences, cases, challenges and good examples were shared. This work will continue in 2023.

Risk and quality management

Organisations are continuously evolving, just like the world around us. This creates new risks or alters the risk assessment. We also performed the annual risk analysis in 2022. The analysis increases awareness and helps us to adequately respond to risks in a timely and

appropriate manner when the risks actually occur. Partly as a result of the changing context, several new risks have been identified this year, including the war in Europe, food and climate crises, inflation, the network's absorption capacity and power shifts in development cooperation.

The greatest risks facing the Liliane Foundation are damage to our reputation, cybercrime, the reliability of data and traveller safety. We concluded that we already have

adequate control measures in place. Where necessary, steps have been taken to further mitigate risks in both policy and practice.

The Liliane Foundation is accredited by the CBF and meets the standards of the Erkenningsregeling Goede Doelen (Charity Recognition Regulation). These include standards of good governance, achievement of own objectives, costs incurred and transparent accountability. Other quality standards we maintain are:

- Guideline 650 for Fundraising Institutions;
- DDMA privacy guidelines;
- Guidelines for ANBI status.

Monitoring local partners

The Liliane Foundation does not instruct strategic partner organisations on how they should operate. However, there are minimum requirements they must meet related to operational management, knowledge and their working method. We monitor these aspects using working visits, reports, audits and evaluations. The Liliane Foundation concludes a multi-year partner agreement with the strategic partner organisation and, within this agreement, annual contracts and contracts for specific projects. These are based on a critical assessment of the applications and budgets. The strategic partner organisation does the same with the partner organisations. We examine how each strategic partner organisation implements the programme's objectives.

We carry out an organisational assessment once every few years, automatically receive annual audit reports and are in daily contact with our partners via telephone, e-mail and video calls.

In 2022, eight assessments were carried out, focusing specifically on organisational aspects of strategic partner organisations. In turn, the strategic partner organisation performs a prior assessment of the knowledge and skills

of the implementing partner organisations. They too are screened in relation to a number of criteria and, if necessary, draw up a development plan together with the strategic partner organisation. In Guatemala, we work directly with partner organisations and conducted assessments at four of the six partners in 2022.

Each strategic partner organisation is obliged to have the annual accounts inspected by a certified accountant, applying the guidelines established by the Liliane Foundation. The strategic partner organisation determines when implementing partner organisations must have an external audit performed. The cooperation agreement between the Liliane Foundation and the strategic partner organisation and between the latter and the partner organisation contains a paragraph related to 'irregularities' and the steps to be taken in the event of the possible misuse of funds.

Corporate Social Responsibility

The Liliane Foundation attaches great importance to Sustainable Business Operations (SBO) and Corporate Social Responsibility (CSR). This is embedded in the organisation's business operations by, for example, separating waste, purchasing certified paper, encouraging travel by public transport, etc. In 2022, the building's energy label improved significantly by applying cavity wall insulation. The property had previously been fitted with solar panels and other energy-saving measures. For our public garden, which is maintained by volunteers, we use a compost heap and water that we collect in our rain barrels.

Moreover, hybrid working has considerably reduced the number of commuting trips. We also encourage paperless working, which has definitely resulted in reduced paper consumption since hybrid working was introduced.

In Guatemala, many deaf people cannot communicate using sign language. Andy (12) learns the latest gestures through videos on a tablet. His dream is to be a sign language teacher or an accountant.



In addition to price and quality, a criterion in our procurement always focuses on how the supplier in question fulfils its corporate social responsibility. For example, when we converted the premises in 2022, we purchased a lot of 'refurbished' furniture and the lamps are made of sustainable materials.

Works Council

The Works Council (OR) defends the interests of paid and volunteer staff of the Liliane Foundation and MIVA. In 2022, the Works Council consisted of seven members. The Works Council convened thirteen times. There were eleven Consultation Meetings with the (interim) Executive Director.

The Works Council dealt with a total of six requests for advice and seven requests for consent in 2022. In addition, a number of topics were put on the agenda by both the (interim) Executive Director and the Works Council.

The transition to hybrid working has been an important issue for the Works Council. For most of the year, it was possible to return to work in the office, but the office was not yet properly set up for hybrid working. In 2022, the Works Council was actively involved in the entire process of making the office 'hybrid proof'.

The new Executive Director was appointed in October. The Works Council was involved in the recruitment of the new Executive Director. It conducted interviews with the two final candidates and advised the Supervisory Board on the selection. The Works Council issued a positive recommendation regarding the proposed decision to appoint Mr Erik Ackerman as Executive Director of the Liliane Foundation and MIVA.

For our public garden, which is maintained by volunteers, we use a compost heap and water that we collect in our rain barrels

Integrity and child safeguarding were also on the Works Council and the Executive Director's agenda. The Works Council approved the proposed decision to appoint an internal confidential counsellor, the amended anti-fraud regulation and a new whistleblower and complaints regulation for Strategic Partner Organisations.

The Works Council is satisfied with its input and cooperation with the (interim) Executive Director.

5 | Plans and goals for 2023

The title of our multi-year policy plan 2022-2025 is 'Think Big, Act Pragmatic'. In 2023, we will continue on the path we have chosen, but not without evaluating whether we are doing the right things and doing things right. The motto for 2023 is 'The power of vulnerability'. We have built a robust foundation over the past 40-plus years and are determined to continue to work for the most vulnerable: children and young people with a disability in the most dire circumstances.

Our main goals for 2023

1. MORE TOPICAL AND RELEVANT

In the countries where we work, an increasing number of people live in fragile areas due to the effects of climate change, conflict and growing food shortages. What does this mean for our target group and how do we adapt our strategy and activities to safeguard their interests?

Lobbying

In 2023, we will increasingly speak out and stand up for our target group and do so more often. Together with our local partners, we are compiling a lobbying agenda, both for lobbying in the countries in which we operate as well as in the Netherlands. In doing so, we also seek cooperation with other organisations that share our mission.



> Frederick (7) has cerebral palsy. Now that he is getting bigger, he also needs a bigger wheelchair. His mother (on the left) cannot afford one, she is a single mother. Her husband abandoned her when he found out their son has a disability.

PHOTO: JAN JOSEPH STOK

Shifting the power

We want to make greater use of our partners' expertise in the various decision-making processes. We will explore the improvements we can make to our policies and their implementation, with the aim of achieving an adequate distribution of power.

2. RESULT-ORIENTED AND INSIGHT INTO RESULTS

We want to have a better understanding of our achievements. Across the organisation, to provide direction, and in our programmes to learn and boost our interventions. Ultimately, we want to achieve as much as possible with the resources we have. We owe this to ourselves, our donors and our target group.

Reliable data

In addition to supporting children through Community Based Rehabilitation (CBR), we aim to achieve sustainable, (systemic) improvements for children with a disability. We have established that improvements to the system are needed to organise data collection more efficiently. The desired result is that our data will be more reliable and that data collection will be less administratively burdensome for both partners and the Liliane Foundation.

Collaboration

Our environment is constantly changing, and we adapt our working methods accordingly. We want to develop a multi-year programme in more countries and work more as part of a network, assigning the various roles to the organisations best placed to assume them. In 2022, preparations began in Kenya and Uganda. In 2023, we will expand that to three or four more countries. We are also applying the lessons learned and working methods developed from the pilot.

3. GOOD EMPLOYER PRACTICES

We achieve our organisational goals together with our employees and volunteers. Attracting and retaining talent is a priority in this challenging labour market, where we will strengthen our position. We closely monitor appropriate primary and secondary employment conditions and we intend to focus more on effective labour market communication in line with our core values.

We are working on a new volunteer strategy together with our volunteers. We see that times are changing and, as a result, volunteers in the community sometimes want to engage in a different way. Therefore, we started drafting a new volunteer strategy in late 2022. In 2023, we will develop it further with our volunteers.

The motto for 2023 is 'The power of vulnerability'. We have built a robust foundation over the past 40-plus years and are determined to continue to work for the most vulnerable: children and young people with a disability in the most dire circumstances

Budget 2023-2025

(in €)

	2023	2024	2025
INCOME			
Total income from private individuals	15,319,543	15,831,733	16,067,432
Income from companies	349,000	359,470	370,254
Income from lottery organisations	1,350,000	2,350,000	1,350,000
Income from government subsidies	1,210,633	1,385,908	923,939
Income from affiliated non-profit organisations	1,219,288	1,219,288	1,219,288
Income from other non-profit organisations	3,431,406	2,927,281	3,163,237
TOTAL INCOME	22,879,870	24,073,680	23,094,150
EXPENDITURE			
Spent on objectives			
Expenditure on the annual plans	11,117,269	11,108,266	11,149,299
Expenditure on additional requests	6,160,653	6,544,182	5,199,623
Public engagement	2,711,325	2,424,810	2,461,418
	19,989,247	20,077,258	18,810,340
Operational organisation costs			
Fundraising costs	4,003,624	4,054,687	4,063,897
Management and administration costs	631,945	628,315	644,860
	4,635,569	4,683,002	4,708,757
TOTAL EXPENDITURE	24,624,816	24,760,259	23,519,097
Balance before financial income and expenditure	-1,744,946	-686,580	-424,947
Balance of financial income and expenditure	-20,000	-20,000	-20,000
BALANCE OF INCOME AND EXPENDITURE	-1,764,946	-706,580	-444,947
Result appropriation (detail)			
Addition (+) withdrawal (-) to:			
- Continuity reserve	20,000	170,000	0
- Earmarked reserve for programme implementation	170,000	0	0
- Earmarked reserve for strategy and policy	-1,771,925	-735,141	-444,947
- Earmarked funds	-183,021	-141,439	0
	-1,764,946	-706,580	-444,947

The budget is approved annually by the Supervisory Board in December of the preceding financial year. The basic principle is to maintain the level of the continuity reserve and earmarked reserve for programme implementation in accordance with our assets policy. We do take into account withdrawals from and additions to earmarked funds and reserves.



6 | Report of the Board of Directors and Supervisory Board

Board of Directors

2022 was an extraordinary year in which we said goodbye to our Executive Director Steven Berdenis van Berlekom. We also said goodbye to our Interim Executive Director Willy van der Luit. We owe them both a great deal for their dedicated commitment and contributions to the Liliane Foundation and MIVA. We welcomed our new Executive Director on 1 October: Erik Ackerman.



Executive director:
Erik Ackerman
also Executive Director of MIVA

Secondary roles:

- > Member of the Board (Treasurer) of Partos, sectoral association for development cooperation
- > Chairman of the Board of the GroenLinks Foundation in the European Union (until the end of 2022)

< *Shahzad (6) from India has a great time at school, especially playing outside.*

PHOTO: CHIARA BELTRAMINI

General

Governance

The Liliane Foundation is managed in accordance with the Supervisory Board model. 'Management, policy and execution' are separate from 'supervision'. The Executive Director and the Supervisory Board have different tasks, powers and responsibilities. The distribution of tasks, powers and responsibilities is established in the articles of association and elaborated in the Supervisory Board's Regulations and the Management Regulations.

Management Board: composition and powers

The Liliane Foundation is managed by an Executive Director. The Executive Director is appointed by the Supervisory Board and is responsible for the day-to-day management. In this task the Executive Director is assisted by the other members of the management team.

Supervisory Board: composition and powers

The Supervisory Board consists of at least five persons (seven persons up to and including May 2022), who are appointed for a period of four years. They may be reappointed once. The Supervisory Board supervises the management and the general operational activities within the foundation, both beforehand and retrospectively.

As of 2018, the Liliane Foundation and the MIVA foundation form a partnership (personele unie): the Executive Director and department managers of the Liliane Foundation also perform these roles for MIVA. The Supervisory Boards of both organisations are made up of the same chair and members.

External supervision

Since the Liliane Foundation is recognised as a charity by the CBF (Netherlands Fundraising Regulator), an audit is also performed by the CBF and an assessment is conducted to ascertain whether the Liliane Foundation satisfies the requirements that apply to this recognition. Every year an audit of the Liliane Foundation is also performed. In 2022, the audit was performed by Dubois & Co Chartered Accountants.

Codes and guidelines

The Liliane Foundation is a member of Goede Doelen Nederland, the sectoral organisation for charities in the Netherlands. The Supervisory Board is also a member of the Foundation for the Internal Supervision of Charities (ITDG). The Liliane Foundation is also a member of Partos, the sectoral association for organisations that work in the International Cooperation sector. In addition to all the relevant statutory provisions (such as the GDPR) the Liliane Foundation follows the relevant codes and guidelines, including the SBF Code for Good Governance, the Erkenningsregeling Goede Doelen (Charity Recognition Regulation), the Goede Doelen Nederland Richtlijn Financieel Beheer (Guideline for Financial Management) and the Goede Doelen Nederland Regeling beloning directeuren (Regulation for the Remuneration of Directors).

Financial

2022 Was a good year for the Liliane Foundation in financial terms. Our income amounted to € 26.2 million, which was higher than last year (€ 22.4 million) and higher than estimated. Most of our income (69% in 2022) originated from private donors, in the form of gifts and donations and income from bequests. This year, income

from bequests exceeded € 10 million for the first time. This was significantly higher than budgeted and much of the income only became known towards the end of the year. In 2022, the Liliane Foundation spent € 20.2 million on its objectives. The amount spent on our programmes, SPOs and increasing awareness in 2022 was virtually the same as in 2021 (€ 20.0 million) and lower than our estimate (€ 21.8 million). In the 2022 budget, € 2.4 million was conditionally budgeted and, unfortunately, because this funding was not approved by the additional draw of the Nationale Postcode Loterij, this amount was reduced. Taking this into account, there was actually an overspend of about € 0.8 million. This is a deliberate overspend in order to allocate an equal part of the higher income on high-quality projects, which were implemented thanks to the effective cooperation between the various teams, departments and the SPOs, focused on the strategic priority of early identification of children to help them as early as possible. 84.6% of total expenditure was spent on the objectives, which means that the Liliane Foundation easily satisfies the 70% norm for the sector. Fundraising costs amounted to 11.5% of income. This is lower than the previous year (13.7%) and lower than estimated (15.0%). In 2022, significantly lower fundraising costs were incurred compared to the estimate. Reduced capacity at fundraising agencies meant that the entire budget could not be used, despite adjustments and a catch up in the second half of the year. Own organisational costs are allocated in accordance with Goede Doelen Nederland guidelines. On balance, in 2022, an amount of € 0.7 million remains for management and administration costs. These were higher than in 2021 and higher than our estimate. In 2022, management and administration costs of 2.8% were once more well below the internal norm of 6.5%.

Investment policy

As of July 2021, the Liliane Foundation decided to invest some of its assets defensively and sustainably and to spread investment risk as much as possible, partly because it was no longer possible to avoid negative interest rates at banks by spreading capital between several banks. The majority of the Liliane Foundation's portfolio is invested in bonds and approximately a quarter of its assets are invested in shares. The Liliane Foundation implements a 10-15 year investment horizon. The investment objective is to maintain its real assets and to achieve a net return for the expenses of the Liliane Foundation and to cover management costs. The Liliane Foundation's investment policy is based on the principles of the United Nations Global Compact and the Guide to Responsible Financial Management for Charities in the Netherlands. The Liliane Foundation is advised on its investment strategy by a

Dutch asset manager. The manager regularly supplies reports and is accountable for the policy pursued. Out of prudence, the Liliane Foundation decided to set up an earmarked reserve to the amount of the results not yet achieved.

In its financial management, the Liliane Foundation attaches considerable importance to people, the environment and animal friendly criteria. In this regard children's rights, including those of children with an impairment are by far the most important. If banks or investors act in violation of children's rights, the Liliane Foundation considers this grounds for exclusion.

Erik Ackerman, 1 June 2023



> Erik Ackerman on his first field visit in the Philippines. PHOTO: LILIANE FONDS

Report of the Supervisory Board 2022

In May 2022, the Supervisory Board said goodbye to members Paul Stamsnijder and Reni de Boer, after two 4-year terms. The Supervisory Board is indebted to both of them for their great commitment and contributions to the Supervisory Board and to MIVA and the Liliane Foundation.

Activities of the Supervisory Board

In 2022, the Supervisory Board convened five times. In 2022, among other things, the Supervisory Board approved the Annual Report and Financial Statements 2021, the Annual Plan 2023 and the corresponding budget. It also received presentations on the 'Make Way' programme, the updated integrity policy and on 'Building effective networks'.

SUPERVISORY BOARD COMPOSITION

DRS. J.A. (JANNIE) RITECO

(Chair of the Supervisory Board)

Chair of De Waerden's Board of Directors (from 1 November 2022 Board of Directors of Zorggroep Almere)

Secondary roles:

- Vice-chair of the QuaRijn Supervisory Board

H.A.C. (ALBERT) ROMMERS RA

Freelance chartered accountant/ business consultant at Vermetten accountants and advisers

Secondary roles:

- Treasurer of Foundation Friends of S&L Care
- Treasurer of the Stichting Cultuurhuis Bovendonk

DRS. P.J.M. (PIET) KUIJPER

Former chair of the MIVA board

Secondary roles:

- Secretary of the DAK Network
- Vice-chair Justice and Peace Nederland

The Supervisory Board also held its annual consultation with the Works Council. Discussions included the general state of affairs, the future of the schools programme in relation to the volunteer policy and hybrid working. In the discussions the Works Council also indicated its desire to be involved in relevant decision-making. The Supervisory Board, in association with an external recruitment and selection agency, also sought a successor for Steven Berdenis van Berlekom, who stepped down as Executive Director during the year pertaining to this report. Direct stakeholders (MT and WC) also spoke with the selected candidates. The Supervisory Board appointed Erik Ackerman as Executive Director as of 1 October. Before that he was a director at VSO Nederland.

DR. MR. J.G.C.M. (ANNIKA) GALLE

University professor of Financial Law, Erasmus School of Law and Academic Director of the research institute International Centre for Financial Law & Governance

Secondary roles:

- Chair of the Supervisory Board of CM Payments

DRS. E.A. (EMINE) KAYA MA

Acting Deputy department head Supervision, Regular and Nationality, Migration Policy Directorate, Ministry of Justice and Security.

Secondary roles:

- Chair of the Eisenhower Fellowship Netherlands

DRS. P.H. (PAUL) STAMSNIJDER (MEMBER UNTIL 16 MAY 2022)

Founding partner of the Reputatiegroep

Secondary roles:

- Member of the Board of U-fonds (alumni fund of Utrecht University)
- Member of the Supervisory Board of the Kwadrant Groep
- Chair of the Advisory Board of the Midden-Nederland District Court
- Vice-Chair of the ANBO Supervisory Board

R. (RENI) DE BOER

(Member until 16 May 2022)

Freelance speaker and writer, champion of equal rights for people with a disability

Secondary roles:

- Member Patient Advisory Board of MS centre Amsterdam UMC

Supervisory Board resignation rota

Name	Appointed	Reappointed	Replacement
P.H. Stamsnijder	2014	2018	May 2022
R. de Boer	2014	2018	May 2022
H.A.C. Rommers	2015	2019	2023
J.A. Riteco	2017	2021	2025
P.J.M. Kuijper	2017	2021	2025
J.G.C.M. Galle	2019	2023	
E.A. Kaya	2019	2023	

Composition and activities of the committees

In order to properly perform the task of the Supervisory Board a number of tasks have been assigned to committees, which are: the Remuneration and Appointments Committee and the Financial Audit Committee. The committees prepare the approach to specific topics and themes for the meeting of the full Supervisory Board.

Financial Audit Committee:

The Financial Audit Committee is comprised of Mr H.A.C. Rommers RA, chair, and Ms dr. mr. J.G.C.M. Galle. The Financial Audit Committee convened four times in 2022.

The meetings were attended by the (interim) Executive Director, the Operations Manager and Executive Secretary. In accordance with its mission the committee monitored the quality of the organisation's financial reporting and risk management.

Remuneration and Appointments Committee:

The Remuneration and Appointments Committee is comprised of Mr H.A.C. Rommers RA, chair, and Ms drs. J.A. Riteco. The Remuneration and Appointments Committee prepared the Supervisory Board's self-evaluation and the appointment of the new Executive Director constituted another important activity in 2022.

Remuneration

In accordance with the policy, in 2022 no remuneration was paid to the members of the Supervisory Board. In 2022, members of the Supervisory Board were entitled to fixed annual compensation (reimbursement of expenses) amounting to €1,800 for the chair, and €900 for other Board members.

The Supervisory Board determines the salary of the Executive Director (and of the interim acting Executive Director) and in doing so adopts a calculation method in accordance with the 'Regulation for the Remuneration of Directors of Charitable Organisations' by the sectoral organisation Goede Doelen Nederland.

SUPERVISORY BOARD STATEMENT

The Supervisory Board declares that it agrees with the 2022 Annual Report and the 2022 Financial Statements, taking into consideration the declaration by Dubois & Co. Chartered Accountants for the Financial Statements and Annual Report.

's-Hertogenbosch, 1 June 2023

drs. J.A. Riteco

Chair of the Supervisory Board

H.A.C. Rommers RA

Member of the Supervisory Board

dr.mr. J.G.C.M. Galle

Member of the Supervisory Board

P.J.M. Kuijper

Member of the Supervisory Board

drs. E.A. Kaya MA

Member of the Supervisory Board

> *Saina (23) is one of the stars in the kitchen of Cafébility, a work experience project for young people with a disability in India. It provides young people with training to work in the hospitality sector and helps them build a future. PHOTO: CHIARA BELTRAMINI*



Financial statements 2022

Balance sheet as at 31 December 2022

(after result appropriation)

	31-12-2022	31-12-2021
ASSETS		
Tangible fixed assets		
Operating assets	1,863,612	1,690,537
Stocks	11,620	0
Receivables	12,456,245	8,463,959
Securities	1,724,110	2,054,360
Cash and cash equivalents	5,784,899	7,918,886
	19,976,874	18,437,205
TOTAL ASSETS	21,840,486	20,127,742
LIABILITIES		
Reserves and funds		
Reserves		
* Continuity reserve	6,210,000	5,990,000
* Earmarked reserves	9,009,219	6,863,684
	15,219,219	12,853,684
Funds		
* Earmarked Funds	249,781	604,887
	15,469,000	13,458,571
Provisions	0	144,000
Long-term liabilities	1,716,956	1,742,335
Current liabilities	4,654,530	4,782,836
TOTAL LIABILITIES	21,840,486	20,127,742

Statement of Income and Expenditure 2022

	Actual 2022	Budget 2022	Actual 2021
INCOME			
Income from private individuals	18,144,863	14,758,944	16,049,391
Income from companies	286,267	360,000	298,385
Income from lottery organisations	1,350,000	3,744,060	1,350,000
Income from government subsidies	1,207,660	1,189,476	695,496
Income from affiliated non-profit organisations	1,230,934	1,359,288	1,243,103
Income from other non-profit organisations	4,002,968	3,591,485	2,728,729
Total income	26,222,692	25,003,253	22,365,104
EXPENDITURE			
Spent on objectives			
Expenditure on annual plans	10,793,686	10,831,443	10,926,710
Expenditure on additional requests	6,977,782	8,497,341	7,022,148
Public engagement	2,419,031	2,469,510	2,014,996
	20,190,499	21,798,294	19,963,854
Fundraising costs	3,002,561	3,761,741	3,068,412
Management and administration costs	673,458	639,988	644,807
TOTAL EXPENDITURE	23,866,518	26,200,024	23,677,073
Balance before financial income and expenditure	2,356,174	-1,196,771	-1,311,969
Balance of financial income and expenditure	-345,745	-20,000	21,953
BALANCE OF INCOME AND EXPENDITURE	2,010,429	-1,216,771	-1,290,016

RESULT APPROPRIATION 2022

The allocation of the balance of income and expenditure for 2022 is proposed as follows:

	Actual 2022	Budget 2022	Actual 2021
RESULT APPROPRIATION (DETAIL)			
Addition (+) withdrawal (-) to:			
- Continuity reserve	220,000	-30,000	640,000
- Earmarked reserve for programme implementation	-200,000	-270,000	10,000
- Earmarked reserve for Riet Fonds obligations	-6,000	0	-35,000
- Earmarked reserve for unrealized investment result	-57,168	0	57,168
- Earmarked reserve for strategy and policy	2,408,703	-968,771	-1,503,071
- Earmarked funds	-355,106	52,000	-459,114
	2,010,429	-1,216,771	-1,290,016

The proposal for result appropriation has been processed as such in the balance sheet as at 31 December 2022.

CASH FLOW STATEMENT FOR 2022

	2022	2021
CASH FLOW FROM OPERATING ACTIVITIES		
Results	2,356,174	-1,311,969
Adjustments for:		
- depreciation for tangible fixed assets	177,830	194,845
Changes in working capital:		
- change in receivables	-3,992,286	1,758,101
- change in stocks	-11,620	0
- change in current liabilities	-128,306	2,054,062
- change in long-term liabilities	-25,379	365,892
- change in provisions	-144,000	-265,000
Subtotal	-1,767,587	2,795,931
- Other interest paid	-19,457	-27,198
- Dividend received from investments	13,921	1,272
- Paid costs of investments	-17,716	-9,338
CASH FLOW FROM OPERATING ACTIVITIES	-1,790,839	2,760,667
CASH FLOW FROM INVESTING ACTIVITIES		
Investments in tangible fixed assets	-350,905	-240,746
Divestments of tangible fixed assets	0	0
Investment in securities	7,757	-1,997,143
CASH FLOW FROM INVESTING ACTIVITIES	-343,148	-2,237,889
CHANGE IN CASH (A+B)	-2,133,987	522,778
Cash and cash equivalents as of January 1	7,918,886	7,396,108
Cash and cash equivalents as of December 31	5,784,899	7,918,886
CHANGE IN CASH	-2,133,987	522,778

GENERAL NOTES

The audit report is based on the Dutch established and approved financial statements 2022 dated 1 June 2023, translated into English.

Accounting policies

Reporting period

This financial report has been prepared based on a reporting period of one year. The financial year is the same as a calendar year

Valuation principles

General

The annual accounts have been prepared in accordance with the Dutch accounting standards for Fundraising Organisations (RJ 650) published by the Dutch Accounting Standards Board. Assets and liabilities are generally valued at acquisition price or manufacturing cost or at current value. If no specific valuation basis is stated, valuation takes place at the acquisition price. The principles of valuation and determination of the result for the statutory and the consolidated annual accounts are the same.

Comparison with previous year

The principles of valuation and determination of the result have remained unchanged compared to the previous year.

Functional valuta

The items in the financial statements are valued taking into account the currency of the economic environment in which the foundation primarily conducts its business (the functional currency). The annual accounts are prepared in euros; this is both the functional and presentation currency.

Foreign currency transactions

Receivables, cash and cash equivalents and liabilities in foreign currencies are converted at the exchange rate on the balance sheet date. The exchange differences resulting from the conversion are included in the Statement of Income and Expenses. Transactions in foreign currencies during the reporting period are included in the

financial statements at the exchange rate on the transaction date.

Tangible fixed assets

Tangible fixed assets are valued at acquisition price, less depreciation calculated on a straight-line basis based on the economic life. It is depreciated on a straight-line basis. The depreciation periods are 15 years for renovation, 10 years for furnishing and 3 years for inventory, software, computers, and other equipment.

Impairments of fixed assets

On each balance sheet date, it is assessed whether there are indications that a fixed asset may be subject to impairment. If such indications occur, the recoverable amount of the asset is determined. An impairment occurs when the book value of an asset exceeds its recoverable amount; the recoverable amount is the higher of the net realizable value and the operating value.

Stocks

Stocks are valued at historical cost.

Receivables

Receivables are valued at the fair value of the consideration upon first recognition. For the subsequent measurement, the carrying amount approximates the fair value after initial recognition because of the short term of the receivables and is therefore in line with the amortized cost. Bad debt provisions are deducted from the book value of the receivables.

Securities

Deposits are valued at fair value. Shipping participations are valued in accordance with the annual tax statement or, in the absence thereof, based on the most recent correspondence from the shipping company, based on the principle of prudence. Shares and bonds are valued at the market price on the balance sheet date. Real estate is valued at market value.

Cash and cash equivalents

Cash and cash equivalents consist of cash, bank balances and deposits with a term of less than twelve months. Cash and cash equivalents are valued at nominal value.

Reserves

Continuity Reserve

The continuity reserve is intended to cover short-term risks and to ensure that the Liliane Foundation can meet its obligations in the future.

Earmarked Reserve

The allocation of these reserves has been determined by the Liliane Foundation and is not an obligation.

For further explanation of the reserve policy, see page 77.

Funds

Earmarked Funds

The earmarked funds consist of income to which a specific destination has been allocated by third parties.

Provisions

Provisions include legally enforceable obligations arising from a notarial agreement, the size and timing of which are uncertain. The amount of the provision is determined at the present value of the expenses necessary to settle the obligation.

Liabilities

The liabilities are valued at fair value on initial recognition. Liabilities include commitments entered into during the financial year, taking into account the conditions set. Short-term liabilities in the form of project obligations for, among other things, the additional applications, are stated at fair value upon initial recognition, after processing that stated for transactions in foreign currencies. Short-term liabilities have a term of less than 1 year.

Cash flow statement

The cash flow statement is prepared using the indirect method. The cash and cash equivalents mainly concern bank balances, the receivables mainly consist of legacies in settlement and promised donations. Current liabilities mainly concern project obligations. The movements in securities mainly concern the real estate in the Named Fund.

Estimates

In order to be able to apply the principles and rules for the preparation of the financial statements, it is necessary for management to form an opinion on various matters and for management to make estimates that may be essential for the amounts included in the financial statements. If it is for

giving it in art. 2:362 paragraph 1 of the Dutch Civil Code, the nature of these judgments and estimates, including the associated assumptions, is included in the notes to the relevant financial statement's items.

Sector guidelines

The annual accounts comply with the 'Principles for Reserves and Investment Policy' in the CBF's Charity Recognition Scheme. The annual accounts also comply with the Netherlands Charities guideline 'Financial Management of Charities'. The policy for reserves and funds is set out in chapter 5 'Notes to the balance sheet', under 'Reserves and funds'. An explanation of the investment and banking policy can be found in the chapter 'Securities' under 'Investment policy'. The annual accounts also comply with the 'Regulations on the remuneration of directors

of charitable organizations' of Goede Doelen Nederland, dated November 2021 with effect from 1 January 2022 and the changes made to the scheme in October 2022 with retroactive effect from 1 July 2022.

Executive director

The Liliane Foundation and MIVA have one executive director who is responsible for the day-to-day management.

Principles for the determination of the result

General

The balance of income and expenses is determined as the difference between the realized income and the expenditure, costs, and other expenses for the year. The result is also determined considering the recognition of unrealized changes in value of securities measured at fair or market value included in current assets.

Income

Income from donations and gifts is accounted for in the year in which they are received. An exception to this is written commitments in an agreement. These are accounted for in the year in which the partner makes the obligation. Inheritances are recognized in the financial year in which the size can be determined with sufficient reliability based on a description received from the executor. Material changes from the most recent correspondence and receipts up to the preparation of the annual accounts are included in the valuation. Caution is exercised in determining

the size. For the valuation of inheritances with usufruct, use has been made of the Guidance 'Processing and valuation of inheritances charged with (usufruct) use' of Goede Doelen Nederland. Income from government subsidies is credited to the statement of income and expenditure in the same year as the subsidized expenditure.

Expenditures on the objectives

The expenditure on the objectives is divided into expenditure related to programs and public engagement. Direct expenditure and the costs allocated to it are recognized under these expenditures.

Fundraising

Included in fundraising costs are the costs relating to fundraising, third-party campaigns, application of subsidies and the costs allocated to these activities.

Exchange rate differences

Exchange differences arising on the settlement or conversion of monetary items are recognized in the statement of income and expenditure in the period in which they arise.

Employee benefits

Periodically affordable rewards

Wages, salaries, and social security contributions are included in the profit and loss account based on the terms of employment, to the extent that they are due to employees.

Pensions

The pension scheme is administered by the Pensioenfonds Zorg en Welzijn. The pension basis for the Old Age Pension and the Partner Pension is the pensionable salary that applies or would apply in the event of full working hours, less the AOW franchise. The pension fund has the ambition to index the accrued pension entitlements and the pensions in payment based on the general development of the salaries in the collective labor agreements that apply to the affiliated employers in a particular calendar year. The pension fund decides each year whether, and if so to what extent, indexation can be made, in view of the financial situation and the expected development thereof. The pension fund bases this, among other things, on the nominal and the real coverage ratio. The pension fund can decide to make up for missed indexation, but such a decision has no retroactive effect and does not lead to a supplementary payment. The indexation is partly financed from premiums and partly from returns. The actual coverage ratio at the end of 2022 was 109.2%. All pension plans are accounted for using the liabilities approach. The premium owed for the year under review is recognized as an expense. As at the balance sheet date, there are no future pension obligations other than because of pension contributions still to be paid. The OP pension premium is for 60% at the expense of the employer and 40% for the employee. Both AP contribute half of the pension premium.

Cost management and administration

Costs relating to (internal) control and administration are accounted for under the costs of management and administration, which are not allocated to the objective or the raising of income.

Allocation of costs own organization

The costs of the own organization are allocated based on an allocation key to the objectives of the Liliane Foundation, raising income, and management and administration based on an allocation key (page 80). Every year, it is determined per employee which part of the working time is spent on which main activities, with due observance of the Charity Netherlands guideline. Based on this estimate, the distribution key is calculated with which personnel costs are allocated to expenditure. The distribution key for housing costs, office costs, general and depreciation costs is calculated based on the number of people. The bank charges are fully allocated to management and administration.

Financial income and expenses

The (gross) interest, dividend and realized and unrealized exchange results are accounted for under financial income and expenses.

NOTES TO THE BALANCE SHEET AS OF 31 DECEMBER 2022

	2022	2021
OPERATING ASSETS		
Company assets		
Purchase price balance as at 1 January	3,884,756	3,689,548
Cum. depreciation balance as at 1 January	-2,194,220	-2,044,913
BALANCE SHEET VALUE AS AT 1 JANUARY	1,690,537	1,644,636
Investments financial year	350,905	240,746
Disinvestments financial year, purchase price	0	-45,538
Disinvestments financial year, cum. depreciations	0	45,538
Depreciations financial year	-177,830	-194,845
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,863,612	1,690,537
Purchase price as at 31 December	4,235,662	3,884,756
Cum. depreciations as at 31 December	-2,372,049	-2,194,220
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,863,612	1,690,537
Office inventory and equipment	85,506	6,134
Computer equipment and software	109,287	181,385
Office building including renovation and furnishing	1,668,819	1,503,017
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,863,612	1,690,537

The operating assets concern the site and the office building in 's-Hertogenbosch and the office inventory and equipment. These are completely necessary for normal business operations. The office building is not depreciated, since the residual value is considerably higher than the book value. Renovation costs are amortized over 15 years and furnishing costs over 10 years. The depreciation period for office inventory, office and ICT equipment and software is 3 years.

In 2022, investments were mainly made in refurbishing the office building. This has resulted in improvements in the field of occupational health and safety workplaces and the accessibility of the building, and hybrid working is now also well supported.

	31-12-2022	31-12-2021
STOCKS		
Stock of trade goods	11,620	0
RECEIVABLES AND ACCRUALS		
Inheritances and legacies	9,709,440	6,478,221
Committed donations to be received	2,264,784	1,637,832
Current account Liliane Foundation - MIVA	144,853	124,524
Prepaid on programs	176,748	153,980
Subsidies to be received	19,678	0
Other receivables and accruals	140,742	69,402
TOTAL RECEIVABLES AND ACCRUALS	12,456,245	8,463,959

The receivables mainly relate to the Inheritances portfolio (inheritances and legacies). Due to the high number of pledges from inheritances in recent years, the portfolio of claims from inheritances is high. The processing time of settlement and the moment of release of individual estate files is difficult to predict. This is partly since it often concerns joint estates that require a great deal of coordination between heirs or are complex matters or the sale of bequeathed real estate takes time. The property in the portfolio is assessed annually and revalued if necessary.

Committed donations to be received include receivables from the National Postcode Lottery (€ 1.4 million), the Paul Foundation (€ 0.7 million) and the AFAS Foundation (€ 0.2 million).

Prepaid on programs includes the balances on the annual plans of the SPOs that have not been spent

in the financial year and are therefore settled with the annual plans for the following year.

Subsidies to be received relate to the subsidy from the Ministry of Foreign Affairs for the program: Make Way - Embracing intersectionality for inclusion.

The other receivables and accruals have increased compared to last year, partly due to an overpaid advance on energy costs that will be settled in the final settlement in 2023.

	31-12-2022	31-12-2021
SECURITIES		
Securities	1,724,110	2,054,360
TOTAL SECURITIES	1,724,110	2,054,360

The decrease in the value of the securities portfolio compared to 2021 is entirely due to negative price results. For an explanation of this, please refer to page 89.

Investment Policy

Partly because it is no longer possible to prevent negative interest rates at banks by spreading capital over various banks, the Liliane Foundation has decided as of July 2021 to invest part of its assets defensively and sustainably and to spread the investment risk as much as possible. The majority of the Liliane Foundation's portfolio is invested in bonds and approximately a quarter of its assets are invested in equities. The Liliane Foundation has an investment horizon of 10-15 years. The investment objective is to maintain the real assets and to achieve a net return for the expenses of the Liliane Foundation and to cover the management costs. The investment policy of the Liliane Foundation is based on the principles of the United Nations Global Compact and the Guide to Responsible Financial Management for Charities in the Netherlands. In its investment strategy, the Liliane Foundation is advised by a Dutch asset manager. The manager regularly supplies reports and is accountable for the policy pursued. Out of prudence, the Liliane Foundation has decided to

form an appropriated reserve for the results that have not yet been realized.

In financial management, the Liliane Foundation attaches great importance to human, environmental and animal-friendly criteria. Within this, children's rights, including those of children with disabilities, are by far the most important. If banks or investors act in violation of children's rights, this is a reason for exclusion for the Liliane Foundation.

Shipping participations

In 2011, several shipping participations were bequeathed to the Liliane Foundation. Because these participations could not yet be sold due to the poor market for shipping participations, they are included under Securities. Based on information received in 2022, the value of these participations is valued at € 335 at year-end 2022.

	31-12-2022	31-12-2021
CASH AND CASH EQUIVALENTS		
Bank, savings and current accounts	5,774,771	7,905,195
Cash	10,128	13,691
TOTAL CASH AND CASH EQUIVALENTS	5,784,899	7,918,886

The total cash and cash equivalents at the end of the 2022 financial year amount to €5.8 million compared to €7.9 million in 2021. This increase is explained in more detail in the cash flow statement.

At the end of the financial year, there is an annual peak in cash and cash equivalents because many donations are received in December. During the year these funds are used for expenditure and payment obligations and the level of cash and cash equivalents decreases quickly. Under 'Reserves and funds', the necessity of maintaining liquid reserves is explained in more detail.

Of the cash and cash equivalents at the end of 2022, an amount of € 250,000 has been earmarked as non-disposable based on agreements with donors. This amount is intended to make payments in 2022 that arise from gifts to which the donor has given a specific destination (see under 'Funds').

RESERVES AND FUNDS

The Liliane Foundation is aware that its donors expect the donated funds to be spent efficiently as well as legitimately and appropriately. The Liliane Foundation shares these basic principles. The Liliane Foundation complies with all aspects of the

Goede Doelen Nederland guideline on Financial Management of Charities that supplements the CBF recognition regulation and the RJ650.

The Liliane Foundation establishes the allocation and duration of the reserves in advance.

	2022	2021
RESERVES		
Opening balance financial year	12,853,684	13,684,586
Balance allocation financial year	2,365,535	-830,902
YEAR-END BALANCE	15,219,219	12,853,684

	Opening balance 2021	Balance allocation 2021	Opening balance 2022	Balance allocation 2022	Year-end balance 2022
RESERVES ALLOCATED TO:					
Continuity reserve	5,350,000	640,000	5,990,000	220,000	6,210,000
Earmarked reserve for Programme implementation	3,840,000	10,000	3,850,000	-200,000	3,650,000
Earmarked reserve for 'Riet Fonds obligations'	41,000	-35,000	6,000	-6,000	0
Earmarked reserve unrealized investment results	0	57,168	57,168	-57,168	0
Earmarked reserve for strategy and policy	4,453,586	-1,503,071	2,950,516	2,408,703	5,359,219
	13,684,586	-830,902	12,853,684	2,365,535	15,219,219

CONTINUITY RESERVE

The continuity reserve is intended to - in the event of a loss of income - be able to adapt the (costs for the) organisation within an acceptable period to this lower income in order to continue achieving our objectives. The amount of the reserve is determined on the basis of a risk analysis in 2019 and since then it has been assessed annually after the risk analysis has been performed that the outcomes have no impact on the assumptions.

It has been determined that we want to be able to cope with a decrease in total income for a period of three years. The amount of the continuity reserve was established at 75% (3 years at 25%) of the costs of the own operational organisation. The continuity reserve for 2022 therefore amounts to € 6.2 million.

EARMARKED RESERVES

In its reserve policy, which has been reviewed in 2020, the Liliane Foundation has established the desirability of maintaining the following earmarked reserves:

Earmarked reserve for Programme implementation

This earmarked reserve is intended to enable the Liliane Foundation to be able to fulfil the (moral) obligation to our SPOs and gradually scale down the annual plans if necessary, during periods of lower income. Based on a recent risk analysis, we established that, as of 2019, this earmarked reserve amounts to 40% of the SPOs annual plans. It means that we can cope with a shortfall of 20% for the total expenditure for two years if necessary. The costs of the annual plans were deliberately chosen because this often concerns an annually recurring contribution from the Liliane Foundation to the SPOs (and indirectly to POs). The extra applications are generally of a one-off nature so there is no phasing out in this regard. Therefore, for 2022, the reserve is €3.7 million (40% of the expenditure related to the objectives of the annual plans).

Earmarked reserve for 'Riet Fonds Obligations'

For the sake of caution and prudence the Liliane Foundation established an earmarked reserve for 'Riet Fonds Obligations' as of year-end 2012. This earmarked reserve is intended to be able to always satisfy future nominal obligations, in accordance with the agreement with donors (for more details refer to 'Provisions'). At the end of 2022, this obligation is nil.

Earmarked reserve for strategy and policy

At the end of 2019, the Liliane Foundation has formed an appropriated reserve strategy and policy. At that time, the reserve policy stipulated

more explicitly that we would spend the resources in this reserve on the implementation of the strategy of the Liliane Foundation. In the multi-year budget 2023-2025, withdrawals have been budgeted for financing strategic choices for the organization with which it is expected to reduce this reserve in three years and to balance the exploitation. Partly thanks to these budgeted withdrawals, we can, for example, maintain the level of expenditure on the target. Strategic choices for the organization refer, among other things, to strategic choices to, for example, focus more on the quality of care for children, for example through training programs in countries for care providers. The organization strives in everything to help the children as best as possible: the child is central.

In 2022, €1.2 million was withdrawn from this appropriated reserve and €3.6 million was added (due to higher income than budgeted). What was added in 2022 will be spent within three years in line with the strategy.

Earmarked reserve for unrealized investment results

Out of prudence, at the end of 2021 the Liliane Fund has decided to form an appropriated reserve for 'unrealized investment results' in the amount of results that have not yet been realized. The unrealized investment result was added to this reserve at the end of 2021 and amounted at the end of 2021 to €57,168. Due to the negative investment result in 2022, this reserve will be fully used in 2022 and will be nil at the end of 2022.

	2022	2021
FUNDS		
Opening balance financial year	604,887	1,064,000
Balance allocation financial year	-355,106	-459,114
YEAR-END BALANCE	249,781	604,887

	Opening balance 2021	Balance allocation 2021	Opening balance 2022	Balance allocation 2022	Year-end balance 2022
FUNDS DISTRIBUTED TO:					
Earmarked fund Diorapthe/ Work&Respect	115,000	-50,000	65,000	-65,000	0
Earmarked fund Hans and Lucia Pieters Indonesia	550,000	-147,896	402,105	-203,577	198,528
Earmarked fund Zambia	199,000	-161,218	37,782	-37,782	0
Earmarked fund Bert Gerritsen	200,000	-100,000	100,000	-100,000	0
Earmarked fund Stichting De Benen Nemen	0	0	0	51,253	51,253
	1,064,000	-459,114	604,887	-355,106	249,781

Earmarked funds

An earmarked fund is set up for gifts for which the donor indicated a specific purpose, which have not been fully allocated at the end of the financial year. This often concerns a specific project. The duration of an earmarked fund varies between one

and three years. In 2022, one new fund was formed called De Benen Nemen Foundation. The total of the earmarked funds decreased in 2022.

	2022	2021
PROVISIONS		
Long-term liabilities Riet Fonds		
Balance start financial year	144,000	409,000
Fees paid to donor	-144,000	-300,000
Other changes	0	35,000
YEAR-END BALANCE	0	144,000

A married couple made a large donation to the Liliane Foundation in 2012, with the obligation to pay a monthly allowance up to and including June 2022 (maximum of € 3,000,000 in total). The donor has not used most of the compensation and has given this as a gift to the Liliane Foundation in recent years. To meet the future obligation, the Riet Fund has been established under 'Provisions'.

The provision of €144,000 at the end of 2021 is based on an actuarial Net Present Value (NPV) calculation of the remaining liability of a maximum

of €150,000 in 2022. At the end of 2022, there are no more obligations and no provision has been made.

	31-12-2022	31-12-2021
LONG-TERM LIABILITIES		
Long-term project liabilities	1,716,956	1,742,335
TOTAL LONG-TERM LIABILITIES	1,716,956	1,742,335

The project liabilities are commitments (additional requests) to SPOs at the end of the financial year. The total project liabilities (long-term and short-term) have increased compared to last year because of the increased additional requests. Various large projects were approved last year for which commitments were entered into by

concluding contracts with SPOs. Some of the project liabilities concern multi-year projects. The long-term part of the project liabilities is included under long-term liabilities. The current portion of the multi-year projects is accounted for under current liabilities.

	31-12-2022	31-12-2021
CURRENT LIABILITIES		
Project liabilities	3,566,959	3,564,406
Personnel costs to be paid	536,271	561,321
Creditors	388,033	195,194
Accruals	141,062	93,474
Subsidies received in advance	0	346,987
VAT to be paid	22,205	21,454
TOTAL CURRENT LIABILITIES	4,654,530	4,782,836

Creditors are incidentally high at the end of 2022 due to outstanding invoices from suppliers regarding the refurbishment project carried out in Q4 2022.

The 2021 subsidies received in advance relate to the subsidy from the Ministry of Foreign Affairs for the program: Make Way - Embracing intersectionality for inclusion. This program started in the 2nd quarter of 2021, but in 2021 a full-year subsidy has been received. The amount received in advance was fully spent in 2022 and a receivable was recognized at the end of 2022.

OFF-BALANCE SHEET RIGHTS AND LIABILITIES

The Liliane Foundation has a sponsorship agreement with the National Postcode Lottery until the end of 2024, whereby an amount to be determined annually will be awarded. In recent years, the basic amount has always been €1.35 million.

The Liliane Foundation is for varying inheritances or legacies, expectant, or mere titleholder under usufruct with digesting powers in eleven (11) legacies that have become open in 2022 or earlier. Income from these estates inheritances is not included in the statement of income and expenditure based on the applicable guideline.

In addition, the Liliane Foundation is entitled to twenty-one (21) inheritances that became open in the year 2022 or earlier and the size of which could not yet be determined at the end of 2022 based on available information received from the executor or civil-law notary.

On December 22, 2020, the Ministry of Foreign Affairs awarded a grant to the WEMOS Foundation, secretary of the consortium of which the Liliane Foundation is a part, to carry out the program: Make Way - Embracing intersectionality for inclusion. For the Liliane Foundation, this means a contribution of €5.4 million spread over 5 years from 2021 onwards. The consortium's program runs in 5 countries, with the Liliane Foundation coordinating for Rwanda.

In 2020, the Liliane Foundation applied to the AFAS Foundation for the financing of the RCI project proposal. The AFAS Foundation decided in February 2021 to commit the 1st year of the project and has expressed the intention to finance the entire 4-year project for € 1.5 million. The commitment for 2023 and 2024, as for 2022, is conditional: if the realization of the objectives of 2022 is approved by the board of the AFAS Foundation, funding for the year 2023 will follow. This approach also applies to 2024.

Statement of Income and Expenditure 2022

	Actual 2022	Budget 2022	Actual 2021
INCOME			
Income from private individuals	18,144,863	14,758,944	16,049,391
Income from companies	286,267	360,000	298,385
Income from lottery organisations	1,350,000	3,744,060	1,350,000
Income from government subsidies	1,207,660	1,189,476	695,496
Income from affiliated non-profit organisations	1,230,934	1,359,288	1,243,103
Income from other non-profit organisations	4,002,968	3,591,485	2,728,729
TOTAL INCOME	26,222,692	25,003,253	22,365,104

Total income in 2022 amounted to €26.2 million, which is higher than the previous year and budgeted. Compared to 2021, mainly the income from private individuals, subsidies from governments and income from other non-profit organizations have increased.

For 2022, in addition to the regular annual contribution from the National Postcode Lottery,

the income of lottery organizations also included a promise of an extra draw. Unfortunately, this application was not approved in early 2022.

Income from affiliated non-profit organisations concerns the contribution by our cooperation partner MIVA that is largely spent via our strategic partner organisations (SPOs).

	Actual 2022	Budget 2022	Actual 2021
INCOME FROM PRIVATE INDIVIDUALS			
Income from donations and gifts	7,694,709	7,658,944	8,387,485
Income from inheritances and legacies	10,450,154	7,100,000	7,661,906
TOTAL INCOME FROM PRIVATE INDIVIDUALS	18,144,863	14,758,944	16,049,391

Total income from private individuals increased by 13% compared to last year. The income from donations and gifts in 2022 decreased by 8% compared to the previous year but exceeded the budget. The high income from donations and gifts in 2021 was caused by an outlier in higher income from large donors, which did not fall in 2022.

In 2022, the income from legacies will be much higher than last year and then budgeted. Income received from inheritances and legacies rose by 36% compared to last year and was almost 47% higher than budgeted as a result of several large files. The budget was an approximation based on the 5-year average. The number of new legacies amounted to 149 in 2022 (2021: 157).

	Actual 2022	Budget 2022	Actual 2021
INCOME FROM GOVERNMENT SUBSIDIES			
TOTAL INCOME FROM GOVERNMENT SUBSIDIES	1,207,660	1,189,476	695,496

Income from government subsidies concern in 2021 the programme: Make Way - Embracing intersectionality for inclusion. This program started in the 2nd quarter of 2021. 2021 is

therefore the start-up year and the program will be fully implemented in 2022, which means that the benefits related to this will also be higher.

	Actual 2022	Budget 2022	Actual 2021
INCOME FROM OTHER NON-PROFIT ORGANIZATIONS			
TOTAL INCOME FROM OTHER NON-PROFIT ORGANIZATIONS	4,002,968	3,591,485	2,728,729

The income of other non-profit organizations increased by € 1.3 million compared to last year. This is mainly the result of the collaboration agreed in 2022 with the Paul Foundation to structurally and sustainably improve the assistance to

children and young people with Down syndrome and their parents/carers in the Philippines. This collaboration was already budgeted for 2022.

	Actual 2022	Budget 2022	Actual 2021
SPENT ON OBJECTIVES			
EXPENDITURE ON ANNUAL PLANS			
Outsourced work	9,111,389	9,115,000	9,604,246
Allocated own organisational costs	1,682,297	1,716,443	1,322,464
	10,793,686	10,831,443	10,926,710
EXPENDITURE ON ADDITIONAL REQUESTS			
Outsourced work	5,990,418	7,507,059	6,023,195
Allocated own organisational costs	987,364	990,282	998,953
	6,977,782	8,497,341	7,022,148
PUBLIC ENGAGEMENT			
Direct costs related to public engagement	1,295,952	1,348,508	1,062,241
Allocated own organisational costs	1,123,079	1,121,002	952,756
	2,419,031	2,469,510	2,014,996
Total direct expenditure on objectives	16,397,759	17,970,567	16,689,682
Allocated own organisational costs	3,792,740	3,827,727	3,274,172
TOTAL EXPENDITURE ON OBJECTIVES	20,190,499	21,798,294	19,963,854

Total expenditure on the objectives amounted to € 20.2 million in 2022 compared with € 20.0 million in 2021 and budgeted € 21.8 million. Expenditure on the annual plans and additional requests are € 0.1 million lower in 2022 than in 2021.

Expenditure on annual plans is € 0.1 million lower than last year and in line with budget. A conditional budget of € 2.4 million had been budgeted for the extra applications, and because the funding for this was unfortunately not approved due to the extra drawing of the National Postcode Lottery, this amount was lower. Taking this into account, there is about € 1.0 million overspending. While IPP had underspending on additional applications for several years, in 2022, as in 2021, there was (controlled, approved by the MT) overspending because higher revenues were already in sight during the year. Available funds were spent on high-quality projects that were established thanks to good cooperation between the various teams, the departments and the SPOs, aimed at the strategic spearhead of early identification of children to help them as young as possible.

The expenditure on additional requests is the expenditure which, after the annual plans have been established, can be allocated extra to

SPOs for the implementation of their programs.

The SPOs spend the allocated funds directly or indirectly on strengthening children with disabilities and making their environment accessible. This may also include strengthening Partner Organizations (POs), so that they are better able to provide children with the right support, and program management, which is also a precondition for effective and efficient implementation of the programme

In 2022, (in addition to the € 9.1 million spent on the annual plans) a total of € 4.3 million was spent on support for additional SPO projects. In addition, € 1.4 million was spent on special projects, including projects initiated by the Liliane Foundation and the MakeWay program subsidized by BuZa. As well, € 0.3 million was spent on evaluations and scientific research. The latter is important in order to be able to continuously improve our work.

Expenditure on public engagement is higher than last year and remained well within budget. The underspending in 2022 can be explained by the fact that an activity could not continue in mid-December, as a result of which the activity and associated costs have been postponed to 2023.

	Actual 2022	Budget 2022	Actual 2021
SPENDING PERCENTAGE			
Total spent on objectives	20,190,499	21,798,294	19,963,854
Sum of expenses	23,866,518	26,200,024	23,677,073
SPENDING PERCENTAGE	84.6%	83.2%	84.3%

This shows that 84.6% of the total expenses was spent on objectives. The spending percentage (on expenses) is higher than last year and the budget.

FUNDRAISING

	Actual 2022	Budget 2022	Actual 2021
FUNDRAISING COSTS			
Fundraising	772,990	1,461,550	1,192,436
Retention / Winback	247,546	248,623	167,862
Legacy Campaign	177,258	223,400	176,575
Other costs	93,472	121,508	35,153
Total fundraising costs	1,291,266	2,055,081	1,572,026
Allocated costs own organisation	1,711,295	1,706,660	1,496,386
	3,002,561	3,761,741	3,068,412

In 2022, fewer recruitment costs have been incurred compared to the budget. Due to reduced capacity (tight labor market) at the recruitment agencies, the agreements and targets made could not be achieved and we had to change recruitment agencies. Catching up in the second half of the

year and through other recruitment channels only partially made up for the backlog. The number of active individual donors at 31 December 2022 was 72,041 (2021: 79,495).

	Actual 2022	Budget 2022	Actual 2021
PERCENTAGE OF FUNDRAISING COSTS			
Fundraising costs	3,002,561	3,761,741	3,068,412
Sum of income	26,222,692	25,003,253	22,365,104
PERCENTAGE OF FUNDRAISING COSTS	11.5%	15.0%	13.7%

In 2022, with lower fundraising costs, the total income has increased and therefore the percentage of recruitment costs has decreased compared to budget and last year.

Own organisational costs and expenditure breakdown

Percentage allocation of own organisational costs

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2022
	Annual plans	Extra applications	Public engagement			
	%	%	%			
Personnel costs	27.40	16.20	18.30	27.80	10.30	100.00
Housing costs	27.70	15.70	18.20	28.40	10.10	100.00
Office and general costs	27.70	15.70	18.20	28.40	10.10	100.00
except for bank costs	0.00	0.00	0.00	0.00	100.00	100.00
Depreciation and interest	27.70	15.70	18.20	28.40	10.10	100.00

Specification and cost allocation

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2022	Total budget 2022	Total actual 2021
	Annual plans	Extra applications	Public engagement					
	EUR	EUR	EUR					
Outsourced work	9,111,389	5,990,418				15,101,807	16,622,059	15,627,441
Advertising and communication			1,295,952	1,291,266		2,587,218	3,403,589	2,634,267
Personnel costs	1,403,025	829,107	939,791	1,425,060	527,287	5,124,271	5,176,559	4,488,217
Housing costs	52,565	29,788	34,499	53,876	19,244	189,972	73,418	53,278
Office and general costs	177,501	100,586	116,495	181,927	108,912	685,420	710,398	679,025
Depreciation and interest	49,206	27,884	32,294	50,433	18,014	177,830	214,000	194,845
TOTAL	10,793,686	6,977,782	2,419,031	3,002,561	673,458	23,866,518	26,200,023	23,677,073

The calculation method is explained on page 73.

	Actual 2022	Budget 2022	Actual 2021
COSTS OWN ORGANISATION			
Personnel costs			
Salary costs	3,457,251	3,763,000	3,192,061
Social Security	594,706	630,999	535,632
Pension costs	412,797	435,000	361,800
Travel and accommodation costs	82,563	78,460	22,015
Hiring costs	669,833	277,000	302,847
Cost of courses/training	88,689	112,000	69,942
Other personnel costs	-470	80,100	197,672
Charged personnel costs	-181,098	-200,000	-193,752
	5,124,271	5,176,559	4,488,217
Housing costs			
Energy costs	29,112	19,625	19,730
Insurance/taxes	12,041	10,473	11,826
Other housing costs	148,819	43,320	21,722
	189,972	73,418	53,278
Office and general costs			
ICT costs	240,544	298,417	263,103
Office costs	229,359	219,894	207,518
Other general costs	209,582	180,390	197,602
Costs of the Supervisory Board	5,935	11,697	10,802
	685,420	710,398	679,025
Depreciation			
Depreciation	177,830	214,000	194,845
	177,830	214,000	194,845
TOTAL COSTS OWN ORGANISATION	6,177,493	6,174,375	5,415,365

The costs of our own organization have increased by 14% compared to 2021 as a result of:

- Higher salary costs due to indexation of salaries and a small increase in the number of FTEs in permanent employment. The number of FTEs in permanent employment increased from 58.2 FTE at the end of 2021 to 58.9 FTE at the end of 2022.
- Higher hiring costs as a result of replacing long-term sick and temporary employees during the recruitment of new employees.
- Travel and accommodation costs are higher because, due to the corona measures, travel in 2021 was only possible to a limited extent due to lockdowns.
- Lower other personnel costs due to the release

of a provision for the wage costs of 2 employees who left employment in the course of 2022.

- The housing costs are higher than last year due to the higher energy costs and costs of the refurbishment (see explanation of the refurbishment under tangible fixed assets).

The costs of the own organization are in line with the budget:

- Within the personnel costs there is a shift from salary costs to costs of hiring related to work, the temporary filling of vacancies.
- The accommodation costs are higher than budget as a result of non-capitalizable costs for refurbishment of the building and higher energy costs.

	Actual 2022	Budget 2022	Actual 2021
COST PERCENTAGE MANAGEMENT AND ADMINISTRATION			
Management and administration costs	673,458	639,988	644,807
Sum of expenses	23,866,518	26,200,023	23,677,073
COST PERCENTAGE MANAGEMENT AND ADMINISTRATION	2.8%	2.4%	2.7%
BALANCE OF FINANCIAL INCOME AND EXPENSES			
Other interest	-19,457	-20,000	-27,198
Dividend from investments	13,921	0	1,272
Realized price result investments	-239,557	0	49
Unrealized price result investments	-82,936	0	57,168
GROSS PROFIT INTEREST AND INVESTMENTS	-328,029	-20,000	31,291
Costs of investments	-17,716	0	-9,338
NET RESULT INTEREST AND INVESTMENTS	-345,745	-20,000	21,953

The 'Management and administration costs' concern the costs of the own organization that cannot be allocated to the expenditure on the objective or to the fundraising costs. The management and administration costs in 2022 are lower than budgeted.

In 2022, the costs of the own organization at 2.8% remain below the internal standard of a maximum of 6.5%.

Under 'Other interest', the interest paid and received on savings accounts, current accounts and deposits is shown. Unfortunately, in 2022 it was still mostly negative interest. This is limited as much as possible by spreading it at various banks.

The Balance of financial income and expenses table is drawn up in accordance with the format of the Financial Management of Goede Doelen Nederland.

The decrease compared to last year is due to caused by the fact that investing started in 2021. These show a large negative result in 2022 because of the economic conditions which were partly the result of the war in the Ukraine. With a sustainable profile which was chosen on principle, the past year was extra difficult. The asset manager acted where necessary. It is important to keep the investment horizon of 10-15 years in mind.

Notes to the 2022 cash flow statement

Cash and cash equivalents decreased by € 2.1 million in 2022, mainly due to the cash flow from operating activities.

The cash flow from operating activities amounts to € 2.1 million negative and concerns a positive result of € 2.0 million, offset by a substantial movement in working capital of € 4.3 million. The movement in working capital is mainly caused by a

sharp increase in receivables. This increase mainly concerns legacies (€ 3.2 million) and pledged donations (€ 0.7 million).

Because the long-term liabilities mainly consist of project obligations, this balance sheet item is included under the cash flow from operating activities instead of under the cash flow from financing activities.

Employees and rewards

Employees

The average number of FTEs is 58.7 over 2022 (55.7 over 2021). In addition, in 2022 48 (2021: 102) volunteers at the office were involved in the Liliane Foundation. None of the employees of the Liliane Foundation work outside the Netherlands.

Management remuneration

The Supervisory Board has established the remuneration policy, the level of management remuneration and of other remuneration components. The policy is updated periodically. The latest evaluation took place at the beginning of 2023.

When establishing the remuneration policy and determining the remuneration, the Liliane Foundation follows the Goede Doelen Nederland 'Regulation for the Remuneration of Directors of Charitable Organisations'. The regulation sets a maximum standard for annual income based on weighting criteria. The weighting of the situation at the Liliane Foundation is carried out by the Supervisory Board. The BSD score, based on careful analysis, has been set at 425 points. The BSD score of 425 points corresponds to a maximum (standard) annual income of:

- for the period January 2022 to June 2022: €127,511 (1 FTE/12 months)
- for the period July 2022 to December 2022: €130,699 (1 FTE/12 months)

As revealed by the overview provided below, the

executive director's annual income remains within the limits. The annual income, taxed allowances/additions, employer's pension contribution and other long-term benefits remain well within the maximum of €216,000 a year (1 FTE/12 months) specified in the regulation. The taxed allowances/additions, employer's pension contribution and other long-term benefits also represent a reasonable proportion regarding the annual income.

The Liliane Foundation does not provide the executive director with overtime compensation, representation compensation, lease or company car, loan, advances or guarantees. Every employee, including the executive director, pays 40% of the pension premium.

As of 1 January 2016, the executive director of the Liliane Foundation also became the executive director of the MIVA Foundation. He is employed 100% by the Liliane Foundation. 6% of his salary is charged to the MIVA Foundation.

From November 2021 to October 2022, the managing director was replaced by an interim executive managing director. In 2022, in accordance with the WNT, a maximum remuneration of € 28,600 per month for an interim director not in paid employment will apply for the first 6 months and € 21,700 per month for the following 6 months. The hourly wage of € 120 is below the norm of € 206 per hour. The amounts are exclusive of VAT. As can be seen from the overview below, the income of the interim executive director remains within the applicable maximums.

Name	E.J.M. Ackerman	W.H. van der Luit	S.H. Berdenis van Berlekom
Title	Executive director	Interim executive director	Executive director
Employment contract	Fixed term (4 years)	Interim contract	Fixed term (4 years)
Contracted hours	40 hours	24 hours	40 hours
Part-time percentage	100%	60%	100%
Period	Oct - Dec 2022	Jan - Oct 2022	Jan - Aug 2022
	2022	2022	2022
REMUNERATION			
Gross salary	26,250	105,240	77,823
Gross holiday pay (8%)	2,100	None	6,226
Year-end bonuses and suchlike	None	None	None
Variable salary	None	None	None
TOTAL GROSS TAXABLE ANNUAL INCOME	28,350	105,240	84,049
GROSS TAXABLE ANNUAL INCOME NORM	32,675		85,539
Taxable allowances/additions	None	None	None
Employer contribution pension costs (60%)	3,929	None	10,650
Pension compensation	None	None	None
Other long-term benefits	None	None	None
Employment termination benefits	None	None	14,834
TOTAL REMUNERATION 2022	32,279	105,240	109,533
TOTAL REMUNERATION 2021	none	23,157	138,290
REMUNERATION NORM INCL. EMPLOYER COSTS PRO RATA	54,000	244,600	144,000

Remuneration supervisors

Members of the Supervisory Board can claim an annual fee equal to the maximum volunteer allowance (2022: €1,800) for the chairman and for 50% (2022: €900) for the other members of the Council. 6% of the fees are passed on to MIVA foundation.

The composition of the Supervisory Board is stated on page 62.

Events after the balance date

There are no events after the balance sheet date.

Consolidated Financial statements 2022

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2022

(after appropriation of balance of income and expenditure)

Liliane Foundation and Foundation Verkeersmiddelen Aktie (MIVA)

	31-12-2022	31-12-2021
ASSETS		
<i>Tangible fixed assets</i>		
Assets	1,863,613	1,690,537
Stocks	11,620	14,027
Receivables	13,100,079	8,962,073
Securities	1,724,110	2,054,360
Cash and cash equivalents	7,403,486	9,914,502
	22,239,295	20,944,962
TOTAL ASSETS	24,102,908	22,635,499
LIABILITIES		
<i>Reserves and funds</i>		
Reserves		
Continuity reserve	7,270,000	6,980,000
Earmarked reserves	9,735,412	7,606,523
Other reserves	0	48,467
	17,005,412	14,634,990
Funds		
Earmarked funds	653,203	1,278,772
	17,658,615	15,913,762
Provisions	0	144,000
Long-term liabilities	1,716,956	1,742,335
Current liabilities	4,727,337	4,835,402
TOTAL LIABILITIES	24,102,908	22,635,499

Consolidated statement of income and expenditure for 2022

Liliane Foundation and Foundation Missie Verkeersmiddelen Actie (MIVA)

	Actual 2022	Budgeted 2022	Actual 2021
INCOME			
Income from individuals	19,689,903	16,308,944	17,379,109
Income from companies	303,852	372,000	313,680
Income from lottery organisations	1,350,000	3,744,060	1,350,000
Income from government subsidies	1,207,660	1,189,476	695,496
Income from other non-profit organizations	4,459,914	4,191,485	3,629,492
SUM OF INCOME	27,011,329	25,805,965	23,367,777
EXPENDITURE			
Spent on objectives			
Expenditure on annual plans	10,793,686	10,831,443	10,926,710
Expenditure on additional requests	7,069,988	8,603,021	7,115,855
Public engagement	2,733,668	2,833,219	2,305,679
	20,597,341	22,267,684	20,348,244
Other costs			
Fundraising costs	3,491,037	4,311,064	3,533,450
Management & administration costs	778,260	759,630	748,900
SUM OF EXPENDITURE	24,866,639	27,338,378	24,630,594
Balance before financial income and expenditure	2,144,690	-1,532,413	-1,262,817
Balance of financial income and expenditure	-351,372	-20,000	16,839
BALANCE OF INCOME AND EXPENSES	1,793,318	-1,552,413	-1,245,978

GENERAL NOTES

The consolidation includes the financial data of the Liliane Foundation together with MIVA. The board of MIVA has delegated the implementation of the policy, plan and budget adopted by them to the management of the Liliane Foundation, Mr. E.J.M. Ackerman. This creates an economic unity of management, organization, and personnel.

The foundations included in the consolidation are:

- Liliane Foundation, 's-Hertogenbosch (100%)
- Foundation Missie Verkeersmiddelen Actie (MIVA), 's-Hertogenbosch (100%)

The consolidation also includes, with regard to the 2021 financial year, the Events Liliane Foundation. As of March 21, 2022, the Events Liliane Foundation has been discontinued and the assets have been transferred to the Liliane Fonds. The Liliane Foundation has been appointed by the Chamber of Commerce as custodian of the books and documents.

The principles of valuation and determination of the result for the statutory annual accounts and the consolidated annual accounts are the same. For the principles of the valuation of assets and liabilities and for the determination of the result, reference is made to the notes to the company financial statements on pages 70-73.

Consolidation takes place according to the integral method. Interrelationships and transactions are eliminated in the consolidated financial statements.

Collaboration between the Liliane Foundation and MIVA

In 2015 the Liliane Foundation and MIVA decided to join forces to increase the impact of their work in Africa, Asia and Latin America, to strengthen each other and their partners locally, and to save costs. The Liliane Foundation and MIVA remain two separate foundations. They retain their own identity and their specific area of focus: the Liliane Foundation makes children with disabilities stronger and their environment more accessible, MIVA supports small-scale projects with means of transport and communication.

More impact

For the Liliane Foundation, the collaboration means that partners in Africa, Asia and Latin America can do their work better, because MIVA supports this with transport and communication means. For MIVA, the collaboration means that from now on the implementation of projects will also be supervised and monitored on site by partners of the Liliane Foundation.

Income

MIVA's total income for 2022 amounted to € 2.0 million. This consisted of € 1.5 million in income from private individuals and € 0.5 million in income from other non-profit organisations.

Expenditure

In 2022, MIVA spent €1.3 million on projects through the partner network of the Liliane Foundation.

Less costs

The Liliane Foundation and MIVA are reducing their costs because they are housed in the same location from 1 September 2015 and share the support services there.

MIVA pays an annual fee to the Liliane Foundation for this according to a distribution key which is recorded in a financial agreement.

Profile MIVA

MIVA
 Havensingel 26
 5211 TX 's-Hertogenbosch
 CoC 41197054

Purpose

Stichting Missie Verkeersmiddelen Aktie (MIVA), Stichting Missie Verkeersmiddelen Aktie (MIVA), founded on October 23, 1935, has its registered office in Amsterdam, with offices in 's-Hertogenbosch, and aims to support the basic work of pioneers. MIVA does this by making transport and communication resources available for their social, socio-economic and pastoral activities in developing countries and by providing information about the work of these pioneers and the problems they face and specifically about what MIVA can do to support their work. Originally they were missionaries sent from the Netherlands, nowadays they are mainly local pioneers who work in many areas to improve the lot of their fellow human beings.

Board/Supervisory Board

In the board meeting of December 18, 2017, it was decided to enter into a personnel union with the Liliane Foundation. Within the personnel union, MIVA also works from now on with an executive director and a Supervisory Board. The executive director of the Liliane Foundation is - now also formally - also the executive director of MIVA, and the Supervisory Boards of both organizations consist of the same people.

Notes to the consolidated balance sheet as at 31 december 2022

	2022	2021
TANGIBLE FIXED ASSETS		
Company assets		
Purchase price beginning of the financial year	3,949,385	3,755,440
Cum. depreciation beginning of the financial year	-2,258,847	-2,110,587
BALANCE SHEET VALUE AS AT 1 JANUARY	1,690,537	1,644,854
Investments financial year	350,905	240,746
Divestments financial year, purchase price	0	-46,802
Divestments financial year, cum. depreciation	0	46,638
Depreciation financial year	-177,830	-194,899
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,863,613	1,690,537
Purchase price end financial year	4,300,290	3,949,384
Cum. depreciation end financial year	-2,436,677	-2,258,847
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,863,613	1,690,537
Office inventory and equipment	85,506	6,134
Computer equipment and software	109,287	181,385
Office building including renovation and furnish-ing	1,668,819	1,503,017
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,863,613	1,690,537

The tangible fixed assets relate almost entirely to the Liliane Foundation. For a further explanation we refer to page 74 of the statutory annual accounts of the Liliane Foundation.

	31-12-2022	31-12-2021
STOCKS		
STOCK OF TRADE GOODS	11,620	14,027

The stocks mainly relate to Stichting Liliane Fonds. For a further specification and explanation, we refer to page 75 of the separate annual accounts of Stichting Liliane Fonds.

	31-12-2022	31-12-2021
RECEIVABLES AND ACCRUALS		
Inheritances and legacies	10,292,701	6,874,679
Committed donations to be received	2,464,784	1,837,832
Prepaid on programs	176,748	153,980
Subsidies to be received	19,678	0
Other receivables and accruals	146,168	95,582
TOTAL RECEIVABLES AND ACCRUALS	13,100,079	8,962,073

The receivables and accrued income mainly relate to the Liliane Foundation. For a further specification and explanation, we refer to page 75 of the statutory annual accounts of Stichting Liliane Fonds.

SECURITIES

The securities consist entirely of the securities of the Liliane Foundation. For a further specification and explanation, we refer to page 75 of the statutory annual accounts of the Liliane Foundation

	31-12-2022	31-12-2021
CASH AND CASH EQUIVALENTS		
Bank, savings, and current accounts	7,393,358	9,900,811
Cash	10,128	13,691
TOTAL CASH AND CASH EQUIVALENTS	7,403,486	9,914,502

The cash and cash equivalents consist of € 5.8 million of the cash and cash equivalents of the Liliane Foundation and € 1.6 million of those of the MIVA Foundation.

RESERVES AND FUNDS

	2022	2021
RESERVES		
Balance beginning financial year	14,634,990	15,420,876
Addition of the Events Liliane Foundation	-48,467	2,987
Appropriation result for the financial year	2,418,889	-788,873
YEAR-END BALANCE	17,005,412	14,634,990
FUNDS		
Balance beginning financial year	1,278,773	1,738,865
Appropriation result for the financial year	-625,571	-460,093
YEAR-END BALANCE	653,203	1,278,772

For a further explanation of the reserves and funds of the Liliane Foundation, we refer to pages 77-79 of the statutory annual accounts.

At the end of 2022, MIVA's reserves consist of € 1,060,000 continuity reserve, €250,000 earmarked reserve for Program Implementation, €368,000 earmarked reserve for strategy and policy and €108,000 earmarked reserve for Hoefje Tannetje.

MIVA's earmarked funds can be specified as follows.

FUNDS	2022	2021
Earmarked fund 'Pater Balemans'		
Balance beginning financial year	302,941	397,118
Appropriation result for the financial year	-184,117	-94,177
YEAR-END BALANCE	118,824	302,941
Earmarked fund 'Vrienden van Pater Peeters'		
Balance beginning financial year	170,945	277,747
Appropriation result for the financial year	-86,348	-106,802
YEAR-END BALANCE	84,597	170,945
Earmarked fund 'Charitas for Charitas'		
Balance beginning financial year	200,000	0
Appropriation result for the financial year	0	200,000
YEAR-END BALANCE	200,000	200,000
TOTAL FUNDS	403,421	673,886

The Pater Balemans earmarked fund is formed from the transferred assets of the Balemans Foundation and intended for specific projects still to be carried out in Burkina Faso. The gifts of donors of the former Balemans Foundation, in 2022 € 64,741, are added to this fund every year. In 2022 an amount of € 248,858 was spent on projects in Burkina Faso.

At the end of 2018, the Board of the Friends of Pater Peeters Foundation decided to dissolve the foundation and to transfer the reserves to MIVA as a earmarked fund. The agreements made were implemented in the spring of 2019. An earmarked fund has been formed within MIVA from the transferred assets of the Friends of Pater Peeters Foundation. The funds are (exclusively) spent on specific projects in DR Congo. The gifts of donors

of the former Friends of Pater Peeters Foundation, in 2022 € 57,793, are added to this fund every year. In 2022 an amount of € 145,141 was spent on projects in Congo.

The 'Charitas for Charitas' earmarked fund was formed on an agreed collaboration, in which it is agreed that the Foundation will support MIVA in 2020, 2021 and 2022 with a total amount of € 600,000, to be divided equally over the years with € 200,000 per year. The spending framework is limited to organizations that have a Catholic origin and work based on Catholic ideas.

PROVISIONS

The provisions consist entirely of the provisions of the Liliane Foundation. For a further specification and explanation, we refer to page 80 of the statutory annual accounts of the Liliane Foundation.

LONG-TERM LIABILITIES

The long-term debts consist entirely of the long-term debts of the Liliane Foundation. For a further specification and explanation, we refer to page 80 of the statutory annual accounts of the Liliane Foundation.

CURRENT LIABILITIES

	31-12-2022	31-12-2021
Project liabilities	3,566,959	3,564,406
Personnel costs to be paid	583,665	589,703
Creditors	405,447	199,627
Accruals	149,061	113,225
Subsidies received in advance	0	346,987
VAT to be paid	22,205	21,454
TOTAL CURRENT LIABILITIES	4,727,337	4,835,402

The current liabilities mainly consist of the current liabilities of the Liliane Foundation. For a further specification and explanation, we refer to page 81 of the full financial statements of the Liliane Foundation.

OFF-BALANCE SHEET RIGHTS AND LIABILITIES

The Liliane Foundation's off-balance sheet commitments are disclosed on page 81 of the statutory annual accounts of the Liliane Foundation.

MIVA is entitled to one (1) estate that became vacant in the year 2021 or earlier and the size of which could not yet be determined at the end of 2021 based on available information received from the executor or civil-law notary.

Notes to the consolidated statement of income and expenditure 2022

The income and expenses largely relate to the income and expenses of the Liliane Foundation.
For an explanation of this, we refer to the statutory annual accounts from page 82 to 83.

	Actual 2022	Budgeted 2022	Actual 2021
TOTAL INCOME			
Income from private individuals	19,689,903	16,308,944	17,379,109
Income from companies	303,852	372,000	313,680
Income from lottery organizations	1,350,000	3,744,060	1,350,000
Income from government subsidies	1,207,660	1,189,476	695,496
Income from other non-profit organizations	4,459,914	4,191,485	3,629,492
TOTAL INCOME	27,011,329	25,805,965	23,367,777
	Actual 2022	Budgeted 2022	Actual 2021
INCOME FROM INDIVIDUALS			
Income from donations and gifts	8,515,353	8,558,944	9,348,038
Income from inheritances and legacies	11,174,550	7,750,000	8,031,071
TOTAL INCOME FROM INDIVIDUALS	19,689,903	16,308,944	17,379,109

	Actual 2022	Budgeted 2022	Actual 2021
SPENT ON OBJECTIVES			
Expenditure on annual plans			
Outsourced work	9,111,389	9,115,000	9,604,246
Allocated own organisational costs	1,682,297	1,716,443	1,322,464
	10,793,686	10,831,443	10,926,710
Expenditure on additional requests			
Outsourced work	5,990,418	7,507,059	6,023,195
Allocated own organisational costs	1,079,570	1,095,962	1,092,660
	7,069,988	8,603,021	7,115,855
Public engagement			
Direct costs related to public engagement	1,427,441	1,501,008	1,176,353
Allocated own organisational costs	1,306,227	1,332,211	1,129,326
	2,733,668	2,833,219	2,305,679
Total direct expenditure on objectives	16,529,248	18,123,067	16,803,794
Allocated own organization costs	4,068,093	4,144,617	3,544,450
TOTAL EXPENDITURE ON OBJECTIVES	20,597,341	22,267,684	20,348,244
	Actual 2022	Budgeted 2022	Actual 2021
SPENDING PERCENTAGE			
Total spent on objectives	20,597,341	22,267,684	20,348,244
Sum of the expenses	24,866,639	27,338,377	24,630,594
SPENDING PERCENTAGE ON EXPENSES	82.8%	81.5%	82.6%

	Actual 2022	Budgeted 2022	Actual 2021
FUNDRAISING			
Fundraising			
Newsletter	866,329	1,559,450	1,302,639
Collection	50,880	61,200	52,745
Legacy campaign	6,163	7,650	5,960
Retention / Winback	177,258	223,400	176,575
Other fundraising costs	247,546	248,623	167,862
Overige wervingskosten	111,866	136,058	53,238
Total fundraising costs	1,460,042	2,236,381	1,759,018
Allocated own organization costs	2,030,995	2,074,683	1,774,431
	3,491,037	4,311,064	3,533,450

	Actual 2022	Budgeted 2022	Actual 2021
PERCENTAGE RECRUITMENT COSTS			
Fundraising costs	3,491,037	4,311,064	3,533,450
Sum of income	27,011,329	25,805,965	23,367,777
PERCENTAGE OF FUNDRAISING COSTS	12.9%	16.7%	15.1%

Own organisational costs and expenditure breakdown

Percentage allocation of own organisational costs

	Spent on objectives			Fundraising costs	Costs management and administration	Total actual 2022
	Annual plans	Additional requests	Public engagement			
	%	%	%	%	%	%
Personnel costs	24.40	15.70	19.40	30.00	10.50	100.00
Housing costs	26.00	16.30	17.90	28.50	11.40	100.00
Office and general costs	23.40	15.50	16.70	26.70	17.60	100.00
Depreciation and inter-est	27.70	15.70	18.20	28.40	10.10	100.00

Own organisational costs and expenditure breakdown

	Spent on objectives			Fundraising costs	Costs management and administration	Total actual 2022	Total budgeted 2022	Total actual 2021
	Annual plans	Extra requests	Public engagement					
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Outsourced work	9,111,389	5,990,418				15,101,807	16,622,059	15,627,441
Publicity and communication			1,427,442	1,460,042		2,887,483	3,737,389	2,935,371
Personnel costs	1,403,025	901,092	1,111,409	1,720,695	603,829	5,740,050	5,887,559	5,062,964
Housing costs	52,565	32,974	36,316	57,668	23,014	202,537	79,370	57,598
Office and general costs	177,501	117,621	126,208	202,199	133,404	756,932	797,000	752,321
Depreciation and interest	49,206	27,884	32,294	50,433	18,014	177,830	215,000	194,899
TOTAL	10,793,686	7,069,988	2,733,668	3,491,037	778,260	24,866,639	27,338,377	24,630,594

The allocation method is explained on page 73.

	Actual 2022	Budgeted 2022	Actual 2021
COSTS OWN ORGANISATION			
Personnel costs			
Salary costs	3,748,718	4,125,000	3,465,743
Social Security	652,913	695,999	584,755
Pension costs	452,255	481,000	390,678
Travel and accommodation costs	90,356	88,460	26,160
Hiring costs	735,361	327,000	365,139
Cost of courses/training	93,699	124,000	81,803
Other personnel costs	6,072	98,100	205,396
Personnel costs charged on	-39,324	-52,000	-56,710
	5,740,050	5,887,559	5,062,964
Housing costs			
Energy costs	34,802	21,216	21,330
Insurance/Taxes	13,017	11,322	12,785
Other housing costs	154,718	46,832	23,483
	202,537	79,370	57,598
Office and general costs			
ICT costs	263,904	331,574	288,188
Office costs	254,080	248,592	237,196
Other general costs	232,634	204,390	215,446
Costs of the Supervisory Board	6,314	12,444	11,491
	756,932	797,000	752,321
Depreciation and interest			
Depreciation	177,830	215,000	194,899
Interest	0	0	0
	177,830	215,000	194,899
TOTAL COSTS OWN ORGANISATION	6,877,349	6,978,929	6,067,783
	Actual 2022	Budgeted 2022	Actual 2021
COST PERCENTAGE MANAGEMENT AND ADMINISTRATION			
Cost management and administration	778,260	759,630	748,900
Total expenses	24,866,639	27,338,377	24,630,595
COST PERCENTAGE MANAGEMENT AND ADMINISTRATION	3.1%	2.8%	3.0%

	Actual 2022	Budgeted 2022	Actual 2021
BALANCE OF FINANCIAL INCOME AND EXPENSES			
Other interest	-25,084	-20,000	-32,312
Dividend from investments	13,921	0	1,272
Realized price result investments	-239,557	0	49
Unrealized price result investments	-82,936	0	57,168
GROSS PROFIT INTEREST AND INVESTMENTS	-333,656	-20,000	26,177
Cost of investments	-17,716	0	-9,338
NET RESULT INTEREST AND INVESTMENTS	-351,372	-20,000	16,839

Independent auditor's report

This auditor's report is translated to English and is derived from the independent auditor's report that's added to the Dutch financial statements 2022 (included in the annual report) of Foundation Liliane Fonds of 1 June 2023

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REGISTERACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To: the supervisory board of Foundation Liliane Fonds

A. Report on the audit of the financial statements 2022 included in the annual report.

Our opinion

We have audited the financial statements 2022 of Foundation Liliane Fonds based in 's-Hertogenbosch, the Netherlands.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Foundation Liliane Fonds at 31 December 2022 and of its result for 2022 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the company and consolidated balance sheet as at 31 December 2022;
2. the company and consolidated statement of income and expenditure for 2022; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Foundation Liliane Fonds in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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B. Report on the other information included in the annual report.

The annual report contains other information, in addition to the financial statements and our auditor's report thereon. The other information consists of the report (part foreword to report of the board of directors and supervisory board).

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

The board of directors is responsible for the preparation of the other information, including the report of the board of directors in accordance with Guideline for annual reporting 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising organisations').

C. Description of responsibilities regarding the financial statements

Responsibilities of the board of directors and the supervisory board for the financial statements.

The board of directors is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising organisations'). Furthermore, the board of directors is responsible for such internal control as the board of directors determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the board of directors is responsible for assessing the organisation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the board of directors should prepare the financial statements using the going concern basis of accounting, unless the board of directors either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

The board of directors should disclose events and circumstances that may cast significant doubt on the organisation's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the organisation's financial reporting process.



Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board of directors;
- concluding on the appropriateness of the board of directors's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an organisation to cease to continue as a going concern.
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.


Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.



WILL YOU GIVE CHILDREN LIKE FRANCIS A GOOD START?

His parents' love and targeted support from the Liliane Foundation gave Francis (3) a good start in life. This is something we aspire to for all children with a disability living in poverty.





Syantani (9) was so keen to go to school. Unfortunately, she was rejected because she has motor disability (cerebral palsy). Luckily, her parents were put in touch with Sanchar, a partner organisation of the Liliane Foundation. Thanks to their convincing discussions with the school's headmaster, Syantani was finally admitted. A victory for her and her parents.



www.lilianefonds.org