



RSM Netherlands Accountants N.V.

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ANNUAL REPORT

1 April 2021
ISSUED TO

The Board of Directors of International Association of
Internet Hotlines - INHOPE
Spuistraat 139
1012 SV Amsterdam

Regarding financial statements 2020

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1. Accountants report

To the Board of Management
International Association of Internet Hotlines - INHOPE
Spuistraat 139
1012 SV Amsterdam

RSM Netherlands Accountants N.V.

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Amsterdam, 1 April 2021
Reference: 32127

Dear Mr, Le Toquin,

1.1 Scope of engagement

In accordance with your instructions we have compiled the 2020 financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam. We performed our engagement in accordance with Dutch law, including Standard 4410 "Engagements to compile financial statements". The nature of our procedures do not enable us to express any assurance on the true and fair view of the financial statements.

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

1.2 General

Adoption of the annual accounts

The Annual General Meeting had adopted the (unchanged draft) 2019 financial statements on 22 July 2020 by online meeting. Together with the 2020 budget.

1.3 Fiscal position

General

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

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1.4 Accountant's compilation report

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

The financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2020 and the statement of income and expenses for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

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

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of International Association of Internet Hotlines - INHOPE. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

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

Amsterdam, 1 April 2021

RSM Netherlands Accountants N.V.

A handwritten signature in black ink, appearing to be 'S.F.', is written over a horizontal blue line.

sander fokker (Apr 1, 2021 13:50 GMT+2)

drs. S.F. Fokker RA

2. Management Board's report

2.1 Management Board's report

The Directors report is a summary of the INHOPE Association's organisational and financial performance during 2020. INHOPE is the International Association of Internet Hotlines, which is registered in the Netherlands. INHOPE's mission is to support and enhance the work of Hotlines towards strengthening International efforts in combating online Child Sexual Abuse Material. INHOPE's vision is an internet free of Child Sexual Abuse Material.

On 30 January 2020, the World Health Organization declared COVID-19 a "Public Health Emergency of International Concern". Over the course of 2020 this grew into a global pandemic which affected every aspect of society. INHOPE implemented its emergency business interruption plan and moved to a remote working process. During this time all operations and services have been maintained as planned and all face to face activities were successfully moved online. All travel activities ceased during the first quarter of 2020 up to December 31st. Through careful management and with the support of Board, Members and staff – there has been minimal adverse effects on the organisation or its financial standing. Looking forward into 2021 in the context of the pandemic we are confident that COVID-19 will not affect the association as a going concern.

During 2020 the Association improved its financial position, governance and organisational performance. Income was in-line with expectation with four primary revenue streams: European Commission projects, End Violence Against Children ESCAPE project, Association membership fees & INHOPE partner program donations. OAK Foundation also provided funding to support Hotline development activities. Planned costs were marginally lower than forecast due to the reduction in travel, physical meeting and related activities. A donation received in 2019 from Mindgeek was returned in 2020 in following a decision by Association members. Staff levels increased in line with the planned budget and the staffing plan to add capability and capacity to the Association Secretariat.

In July 2020 at the Annual General Meeting which was held online in compliance with Netherlands COVID emergency regulations, following the completed two year term of the previous Board, a new Board of Directors was elected made up of three previous Board members who were re-elected (Carolina Pineros, Sean Lyons & Peter-Paul Urlaub - Treasurer) and three new Board members were elected (Jean-Christophe Le Toquin – President, Toby Dagg – Vice President, Þóra Jónsdóttir). The new Board has identified two key strategic development focus areas for the Association which are "People" & "Technology". During 2021 INHOPE will align its processes to support and deliver on these strategic focus areas.

The new INHOPE Board is reviewing the current Articles of Association – with the intention of updating them to ensure that they reflect the needs and mission of the organization into the future. It is intended that new draft articles of association will be presented to association for consideration and vote in mid-2021.

During 2020 INHOPE continued its network expansion activities with a focus on the regional development of Hotlines in the Latin America and Asia Pacific regions. This will continue on into 2021 and beyond. At the end of 2020 the INHOPE Association had 47 Member Hotlines.

The INHOPE partner program has continued to develop. The third INHOPE summit which was due to be held in San Francisco but due to COVID was changed to an online event and held over two days. This resulted in a much higher participation level and resulted in a very successful event which raised the profile of INHOPE among the internet industry. This will be repeated in 2021.

While 2020 was a challenging year with obstacles that nobody could foresee it was a productive and successful year for the INHOPE Association. Looking forward into 2021 the INHOPE network will expand globally, will work to increase its funding base, to work with all its members and partners to deliver project and work towards our vision of an internet free of Child Sexual Abuse Material.

On behalf of all the Board members I would like to thank the Association Member and the Secretariat for all their efforts throughout 2020.

Amsterdam, 1 April 2021

Jean-Christophe Le Toquin
INHOPE President

3. Financial statements

3.1 Balance sheet as at 31 December 2020

(After proposal distribution of result)

		<u>31-12-2020</u> €	<u>31-12-2019</u> €
Assets			
Fixed assets			
Property, plant and equipment	1	4.523	2.998
	
Current assets			
Receivables			
Trade receivables	2	3.500	379.637
Taxes and social security charges	3	21.774	5.875
Other receivables and accrued income	4	1.143	13.011
	
		26.417	398.523
	
Cash and cash equivalents	5	1.444.434	636.498
	
	
		1.475.374	1.038.019
		=====	=====

		<u>31-12-2020</u>	<u>31-12-2019</u>
		€	€
Liabilities			
Equity	6		
Reserves	7	539.459	608.033
	
Long-term liabilities	8		
Deferred income	9	719.511	276.570
	
Short-term liabilities			
Trade payables	10	9.028	21.739
Payables relating to taxes and social security contributions	11	12.779	20.488
Other liabilities and accrued expenses	12	194.597	111.189
		<u>216.404</u>	<u>153.416</u>
	
		<u>1.475.374</u>	<u>1.038.019</u>
		=====	=====

3.2 Statement of income and expenses for the year 2020

		2020	2019
		€	€
Other operating income	13	1.147.054	1.282.023
Other external expenses	14	586.613	588.329
Expenses of employee benefits	15	521.858	304.022
Depreciation of property, plant and equipment		1.730	597
Housing expenses	16	3.603	31.733
Selling expenses	17	27.444	92.538
Office expenses	18	31.456	28.374
General expenses	19	42.924	35.322
Total expenses		1.215.628	1.080.915
Total result		-68.574	201.108

3.3 Cash flow statement for the year 2020

	2020		2019	
	€	€	€	€
Total of cash flows from (used in) operating activities				
Operating result		-68.574		201.108
Adjustments for				
Depreciation	731		597	
Decrease of restricted reserves	-		-9.034	
		731		-8.437
Changes in working capital				
Movements accounts receivable	372.106		-310.055	
Increase (decrease) in other payables	62.988		-122.551	
		435.094		-432.606
Total of cash flows from (used in) operating activities		367.251		-239.935
Total of cash flows from (used in) investment activities				
Purchase of property, plant and equipment	-3.257		-2.955	
Proceeds from sales of property, plant and equipment	1.001		-	
Total of cash flows from (used in) investment activities		-2.256		-2.955
Total of cash flows from (used in) financing activities				
Deferred income	8	442.941		276.570
Total of increase (decrease) in cash and cash equivalents		807.936		33.680

	2020	2019
	€	€
Movement in cash and cash equivalents		
Cash and cash equivalents at the beginning of the period	636.498	602.818
Increase (decrease) cash and cash equivalents	807.936	33.680
Cash and cash equivalents at the end of the period	1.444.434	636.498

3.4 Notes to the financial statements

Entity information

Registered address and registration number trade register

The registered and actual address of International Association of Internet Hotlines - INHOPE is Spuistraat 139, 1012 SV in Amsterdam. International Association of Internet Hotlines - INHOPE is registered at the Chamber of Commerce under number 34124277.

General notes

The most important activities of the entity

INHOPE is the International Association of Internet Hotlines, which is registered in the Netherlands. INHOPE's mission is to support and enhance the work of Hotlines towards strengthening International efforts in combating online Child Sexual Abuse Material. INHOPE's vision is an internet free of Child Sexual Abuse Material.

Disclosure of going concern

On 30 January 2020, the World Health Organization declared COVID-19 a "Public Health Emergency of International Concern". Over the course of 2020 this grew into a global pandemic which affected every aspect of society. INHOPE implemented its emergency business interruption plan and moved to a remote working process. During this time all operations and services have been maintained as planned and all face to face activities were successfully moved online. All travel activities ceased during the first quarter of 2020 up to December 31st. Through careful management and with the support of Board, Members and staff – there has been minimal adverse effects on the organisation or its financial standing. Looking forward into 2021 in the context of the pandemic we are confident that COVID-19 will not affect the association as a going concern.

Disclosure of estimates

In applying the principles and policies for drawing up the financial statements, the directors of International Association of Internet Hotlines - INHOPE make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under Book 2, article 362, paragraph 1, the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

General accounting principles

The accounting standards used to prepare the financial statements

The financial statement is drawn up in accordance with the provisions of Title 9, Book 2 of the Dutch Civil Code and the Dutch Accounting Standards, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving') in accordance with RJK C1 'small non profit organisations'

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

Conversion of amounts denominated in foreign currency

Items included in the financial statements of International Association of Internet Hotlines - INHOPE are valued with due regard for the currency in the economic environment in which the corporation carries out most of its activities (the functional currency). The financial statements are denominated in euros; this is both the functional currency and presentation currency of International Association of Internet Hotlines - INHOPE.

Accounting principles

Machinery

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

Impairment of non-current assets

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

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

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

Receivables

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

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

Current liabilities

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

Accounting principles for determining the result

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

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

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

Expenses of employee benefits

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

Depreciation of property, plant and equipment

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

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

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

Other operating expenses

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

Cash flow statement

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

3.5 Notes to the balance sheet as at 31 December 2020

Assets

Fixed assets

1 Property, plant and equipment

Machinery

31-12-2020	31-12-2019
€	€
4.523	2.998

Property, plant and equipment

Machinery

Balance as at 1 January 2020

Cost price	3.739
Accumulated depreciation	-741
Book value as at 1 January 2020	2.998

Movements

Additions	3.257
Depreciation	-731
Disposals	-1.403
Depreciation on disposals	402
Balance movements	1.525

Balance as at

31 December 2020

Cost price	5.592
Accumulated depreciation	-1.069
Book value as at 31 December 2020	4.523

Property, plant and equipment: Economic life

Machinery

Depreciation rate	20,00 %
-------------------	---------

Current assets

Receivables

	31-12-2020	31-12-2019
	€	€
2 Trade receivables		
Trade debtors	9.650	379.637
Bad debts	-6.150	-
	<u>3.500</u>	<u>379.637</u>
3 Taxes and social security charges		
Value added tax	<u>21.774</u>	<u>5.875</u>
4 Other receivables and accrued income		
Accruals and prepaid expenses	<u>1.143</u>	<u>13.011</u>
5 Cash and cash equivalents		
ABN AMRO Bank N.V.	174.873	195.692
Rabobank	1.268.423	439.826
Other banks	1.138	980
	<u>1.444.434</u>	<u>636.498</u>

Liabilities

6 Equity

Movements in equity were as follows:

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

7 Reserves

	2020	2019
	€	€
Reserves		
Balance as at 1 January	608.033	406.925
Allocation reserves	-68.574	201.108
	<hr/>	<hr/>
Balance as at 31 December	539.459	608.033
	<hr/> <hr/>	<hr/> <hr/>

Long-term liabilities

8 Long-term liabilities

9 Deferred income

	2020	2019
	€	€
Balance as at 1 January	276.570	-
Addition to deferred income	442.941	276.570
Balance as at 31 December	719.511	276.570

Deferred income

AviaTor	32.096	37.910
LOT 1 BIK Phase 3	151.020	38.127
LOT 2 Renewed service contract	203.671	200.533
OAK	54.404	-
EVAC	278.320	-
Total	719.511	276.570

Short-term liabilities

10 Trade payables

	31-12-2020	31-12-2019
	€	€
Trade creditor	9.028	21.739

11 Payables relating to taxes and social security contributions

Wage tax	12.779	14.529
Pension	-	5.959
	12.779	20.488

12 Other liabilities and accrued expenses

Other current accounts INHOPE foundation	-	20.193
Net wages	589	46
Holiday allowance	17.904	10.569
Accruals and deferred income	169.804	80.381
Prepaid membership	6.300	-
	194.597	111.189

Under the accruals and deferred income is an amount of € 75,000 (2019: €74,700), in relation to the members results reporting on ICCAM.

Off-balance-sheet rights, obligations and arrangements

Disclosure of off-balance sheet commitments

The Association has entered into an ICT Maintenance agreement, there is a fixed monthly obligation for € 330 (excluding VAT)

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

The Association has entered into a new office space rental agreement, there is a fixed monthly obligation for € 1,538 (excluding VAT)

The agreement is initially for one year (starting as of February 2021), but will automatically be extended with a year. Unless the agreement is cancelled, two months before the end of the agreement.

Appropriation of result

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

The loss for the period 2020 in the amount of € 68.574 will be fully deducted from the other reserves.

This proposal needs to be determined by the General Meeting, but has already been processed in anticipation in the annual accounts 2020 for the Association.

3.6 Notes to the profit and loss account for the year 2020

	2020	2019
	€	€
13 Other operating income		
Income LOT 1 and LOT 2	540.069	767.401
Donations and Funding partnerships	297.300	248.860
Membership fees	262.800	260.400
Income EVAC	31.435	-
Income OAK	9.296	-
Income Aviator	5.814	5.423
Online donations	340	-
Other income	-	-61
	<u>1.147.054</u>	<u>1.282.023</u>

For the year 2020 there were 41 members (2019:42) (€ 6,300) and 5 provisional members (2019: 4)(€ 2,100). During 2020, 2 members where allowed to pay a reduced fee therefore a correction of € 6,000 has been made.

In 2020 we received severall donations from our Funding partnerships:

- Facebook, Cloudfare, Google, Trend Micro and Crisp Thinking and returned the donation from 2019 from MindGeek.

LOT 1 and 2 (second phase)

These projects concern Digital Service Infrastructure for making a better and safer internet for kids. The main aim of this second phase is to continue improving the platform and services delivered in de first phase of bath LOT 1 and LOT 2 projects. International Association of Internet Hotlines - INHOPE is the leading partner of LOT 2 and the subcontractor of EUN for LOT 1.

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

LOT 1 and 2 (third phase)

During 2019, the project continued into the third phase. For LOT 1 as subcontractor and for LOT 2 as leading partner of EUN, to continue improving the platform and services delivered in de first two phases until 2021.

	2020	2019
	€	€
Aviator		
Received	-	43.333
Direct costs	-1.638	-2.246
Salary costs	-4.176	-3.177
	-	-
Mutation deferred income	-5.814	37.910
The total grant amounts to € 54,166.		

EVAC

Received	309.754	-
Direct costs	-4.751	-
Salary costs	-26.684	-
Mutation deferred income	278.319	-
The total grant amounts to € 622,089.		

OAK

Received	63.700	-
Direct costs	-6.492	-
Salary costs	-2.804	-
Mutation deferred income	54.404	-
The total grant amounts to € 63,700.		

LOT 2 Phase 3 2019-2021

Received	499.996	299.998
Direct costs	-475.210	-95.778
Salary costs	-21.646	-3.687
Mutation deferred income	3.140	200.533
The total grant amounts to € 999,992.		

	2020	2019
	€	€
LOT 2 Phase 2 2016-2019		
Received	-	311.138
Direct costs	-	-302.431
Salary costs	-	-97.580
Release deferred income	-	190.356
Release due to finalization	-	-101.483
Total	-	-

The total grant amounts to € 1,271,134.

LOT 1 Phase 3 2019-2021

Received	156.104	93.662
Direct costs	-23.920	-41.960
Salary costs	-19.292	-13.575
Mutation deferred income	112.892	38.127

The total grant amounts to € 312,208.

LOT 1 Phase 2 2016-2019

Received	-	79.200
Direct costs	-	-4.671
Salary costs	-	-23.224
Release deferred income	-	31.707
Release due to finalization	-	-83.012
Total	-	-

The total grant amounts to € 395,999.

	2020	2019
	€	€
14 Other external expenses		
Other external expenses	586.613	588.329

Other external expenses

LOT 2 Phase 3 Direct costs	475.210	95.778
LOT 2 Phase 3 Salary costs	21.646	3.687
LOT 2 Phase 2 Direct costs	-	302.431
LOT 2 Phase 2 Salary costs	-	97.580
LOT 1 Phase 3 Direct costs	23.920	41.960
LOT 1 Phase 3 Salary costs	19.292	13.575
LOT 1 Phase 2 Direct costs	-	4.671
LOT 1 Phase 2 Salary costs	-	23.224
AviaTor Direct costs	1.638	2.246
AviaTor Salary costs	4.176	3.177
Escape Direct costs	4.751	-
Escape Salary costs	26.684	-
OAK Direct costs	6.492	-
OAK Salary costs	2.804	-
Total	586.613	588.329

15 Expenses of employee benefits

Wages and salaries	447.940	226.922
Social security charges	70.711	38.097
Pension contributions	186	2.117
Other expenses of employee benefits	3.021	36.886
	521.858	304.022

Wages and salaries

Salaries and wages	522.542	368.165
AviaTor Salary costs	-4.176	-3.177
LOT 2 Phase 3 Salary costs	-21.646	-3.687
LOT 2 Phase 2 Salary costs	-	-97.580
LOT 1 Phase 3 Salary costs	-19.292	-13.575
LOT 1 Phase 2 Salary costs	-	-23.224
Escape Salary costs	-26.684	-
Oak Salary costs	-2.804	-
	447.940	226.922

Average number of employees

The average number of employees of the company during the year, converted to full-time equivalents and broken down by activity, was as follows:

2020

Average number of employees
2019

Number
9,40

Number
7,00

Average number of employees

Employees

Active within The Netherlands
Active outside The Netherlands

Total

	2020	2019
	fte	fte
Active within The Netherlands	7,4	5,0
Active outside The Netherlands	2,0	2,0
Total	9,4	7,0

Other expenses of employee benefits

Recruitment expenses

Staff outsourcing expenses

Other staff expenses

	2020	2019
	€	€
Recruitment expenses	814	794
Staff outsourcing expenses	-	35.868
Other staff expenses	2.207	224
	3.021	36.886

16 Housing expenses

Rent expenses

AviaTor Direct costs

	2020	2019
Rent expenses	3.603	32.094
AviaTor Direct costs	-	-361
	3.603	31.733

17 Selling expenses

Travelling and hotel expenses

Write off doubtful debtor

	2020	2019
Travelling and hotel expenses	21.294	92.588
Write off doubtful debtor	6.150	-50
	27.444	92.538

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

	2020	2019
	€	€
18 Office expenses		
Other office expenses	9.929	852
Insurance premium	8.035	7.247
Automation expenses	7.973	14.741
Telephone and fax expenses	3.461	3.530
Office supplies	2.044	1.624
Postage expenses	14	380
	<u>31.456</u>	<u>28.374</u>
19 General expenses		
Accounting costs	21.399	-3.909
Marketing expenses	14.543	15.767
Payroll administration costs	3.819	5.069
Levies	869	223
Bank expenses	850	908
Consultancy expenses	747	9.296
Insurance premium	427	-
Advertisement costs	101	1.122
Payment differences	85	393
Litigation expenses	82	5.731
Subscriptions	-	235
Other general expenses	2	487
	<u>42.924</u>	<u>35.322</u>

Amsterdam, 1 April 2021
International Association of Internet Hotlines - INHOPE

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Jean-Christophe Le Toquin

Vice President
Toby Dagg

Treasurer
Peter-Paul Urlaub

Board member
Carolina Pineros

Board member
Thora Jonsdottir

Board member
Sean Lyons

Annexes

1. Realisation income and expenses against budget

STATEMENT OF INCOME AND EXPENSES 2020

	Budget 2020	2020	2019
	€	€	€
Income			
LOT 1 Phase 2 2016-2019			110,907
LOT 1 Phase 3 2019-2021	156,096	43,212	55,535
LOT 2 Phase 2 2016-2019			501,494
LOT 2 Phase 3 2019-2021	499,996	496,856	99,465
Membership fees	267,200	262,800	260,400
AviaTor project		5,814	5,423
EVAC	150,000	31,435	
OAK		9,296	
Donations and Funding partnerships	277,660	297,300	248,860
Other income		340	-61
Operating income	1,350,952	1,147,054	1,282,023
Expenses			
Depreciations		1730	
Personnel cost	554,648		
Wages		447,940	226,922
Social contributions, taxes and pensions		70,897	40,214
Staff outsourcing			35,868
Other personnel expenses		3,021	1,018
LOT 1 Costs		43,212	
LOT 2 Costs		496,856	
AviaTor Costs		5,814	
Escape Costs		31,435	
OAK Costs		9,296	
Subcontractor costs LOT 2 + General + Lump sum	452,000		588,329
Travel costs	56,000	21,294	92,588
Meeting costs	18,500		
Premises	41,000	3,603	31,733
Doubtful dept provision	18,600	6,150	-50
General office costs	48,800	31,456	28,374
General expenses		2,334	3,368
Audit	7,500	21,399	-3,909
Legal fees	14,000	82	5,731
Board governance	5,000		
Advise / consultancy	6,000	747	9,296
Payroll services	7,700	3,819	5,069
Website redevelopment		14,543	15,767
statistical report development on the global CSAM and INHOPE's impact	10,000		
Total of sum of expenses	1,239,748	1,215,628	1,080,915
Total result	111,204	-/- 68,574	201,108
Result allocation reserves		-/- 68,574	201,108