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ANNUAL REPORT

10 October 2022

ISSUED TO

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

Regarding financial statements 2021

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1. Accountants report

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

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Amsterdam, 10 October 2022
Reference: 32127

Dear Mr, Le Toquin,

1.1 Scope of engagement

In accordance with your instructions we have compiled the 2021 financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam. We performed our engagement in accordance with Dutch law, including Standard 4410 "Engagements to compile financial statements". The nature of our procedures do not enable us to express any assurance on the true and fair view of the financial statements.

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

1.2 General

Adoption of the annual accounts

The Annual General Meeting had adopted the (unchanged draft) 2020 financial statements on 1 June 2021 by online meeting.

1.3 Fiscal position

General

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

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1.4 Accountant's compilation report

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

The financial statements of International Association of Internet Hotlines - INHOPE, Amsterdam, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2021 and the income statement for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

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

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

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

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

Amsterdam, 10 October 2022

RSM Netherlands Accountants N.V.

drs. S.F. Fokker RA

2. Management Board's report

2.1 INHOPE Association – Directors Report

I

The Directors report is a summary of the INHOPE Association's organisational and financial performance during 2021. INHOPE is the International Association of Internet Hotlines, which is registered in the Netherlands. INHOPE's mission is to support and enhance the work of Hotlines towards strengthening International efforts in combating online Child Sexual Abuse Material. INHOPE's vision is digital world free of Child Sexual Abuse Material.

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

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

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

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

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

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

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

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

Yours

Amsterdam, 10 October 2022

Jean-Christophe Le Toquin
INHOPE President

3. Financial statements

3.1 Balance sheet as at 31 December 2021

(After proposal distribution of result)

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

	<u>31-12-2021</u>	<u>31-12-2020</u>
	€	€
Equity and liabilities		
Equity	7	
Reserves	8 1.197.666	539.459

Long-term liabilities	9	
Deferred income	10 739.701	719.511

Short-term liabilities		
Trade payables	11 1.140	9.028
Payables relating to taxes and social security contributions	12 39.669	12.779
Other liabilities and accrued expenses	13 119.182	194.597

	<u>159.991</u>	<u>216.404</u>

	<u>2.097.358</u>	<u>1.475.374</u>
	=====	=====

3.2 Income statement for the year 2021

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

3.3 Cash flow statement for the year 2021

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

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

3.4 Notes to the financial statements

Entity information

Registered address and registration number trade register

The registered and actual address of International Association of Internet Hotlines - INHOPE is Jan van Galenstraat 335, 1061 AZ in Amsterdam. International Association of Internet Hotlines - INHOPE is registered at the Chamber of Commerce under number 34124277.

General notes

The most important activities of the entity

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

Disclosure of going concern

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

Disclosure of estimates

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

General accounting principles

The accounting standards used to prepare the financial statements

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

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

Conversion of amounts denominated in foreign currency

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

Accounting principles

Machinery

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

Impairment of non-current assets

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

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

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

Receivables

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

Cash and cash equivalents

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

Current liabilities

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

Accounting principles for determining the result

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

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

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

Expenses of employee benefits

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

Depreciation of property, plant and equipment

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

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

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

Other operating expenses

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

Cash flow statement

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

3.5 Notes to the balance sheet as at 31 December 2021

Assets

Fixed assets

1 Property, plant and equipment

Machinery

<u>31-12-2021</u>	<u>31-12-2020</u>
€	€
4.909	4.523
<u><u>4.909</u></u>	<u><u>4.523</u></u>

Property, plant and equipment

Machinery

€

Balance as at 1 January 2021

Cost price	5.592
Accumulated depreciation	-1.069
Book value as at 1 January 2021	<u><u>4.523</u></u>

Movements

Additions	2.397
Depreciation	-1.113
Disposals	-1.741
Depreciation on disposals	843
Balance movements	<u><u>386</u></u>

Balance as at 31 December 2021

Cost price	6.248
Accumulated depreciation	-1.339
Book value as at 31 December 2021	<u><u>4.909</u></u>

Property, plant and equipment: Economic life

Depreciation rate

Machinery
20,00

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

Equity and liabilities

7 Equity

Movements in equity were as follows:

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

8 Reserves

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

Long-term liabilities

9 Long-term liabilities

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

Deferred income

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

Short-term liabilities

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

12 Payables relating to taxes and social security contributions

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

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

Under the accruals and deferred income is an amount of € 41,250 (2020: €75,000), in relation to the members results reporting on ICCAM.

Off-balance-sheet rights, obligations and arrangements

Disclosure of off-balance sheet commitments

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

The agreement is initially for one year (starting as of August 2019), but will automatically be 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 € 1,500 (excluding VAT) for the first quarter, as from 1 April 2022 the fixed monthly obligation will be € 1,700 (excluding VAT)

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

3.6 Notes to the income statement for the year 2021

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

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

In 2021 we received severall donations from our Funding partnerships:

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

LOT 1 and 2 (third and fourth phase)

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

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

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

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

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

	2021	2020
	€	€
LOT 1 Phase 4 2021-2023		
Received	115.708	-
Direct costs	-45.446	-
Salary costs	-52.414	-
Total	17.848	-

The total grant amounts to € 385.695

LOT 1 Phase 3 2019-2021		
Received	62.442	156.104
Direct costs	1.941	-23.920
Salary costs	-27.342	-19.292
Release due to finalization	-188.061	-
Mutation deferred income	-151.020	112.892

The total grant amounts to € 312,208.

NEO		
Received	17.298	-
Direct costs	-834	-
Salary costs	-	-
Release deferred income	-	-
Release due to finalization	-	-
Total	16.464	-

The total grant amounts to €17.298.

	2021	2020
	€	€
<i>15 Other external expenses</i>		
Other external expenses	698.090	586.613
Other external expenses		
LOT 2 Phase 3 Direct costs	194.157	475.210
LOT 2 Phase 3 Salary costs	91.046	21.646
LOT 2 Phase 2 Direct costs	-	-
LOT 2 Phase 2 Salary costs	-	-
LOT 1 Phase 3 Direct costs	-1.941	23.920
LOT 1 Phase 3 Salary costs	27.342	19.292
LOT 1 Phase 4 Direct costs	45.446	-
LOT 1 Phase 4 Salary costs	52.414	-
AviaTor Direct costs	11.788	1.638
AviaTor Salary costs	13.852	4.176
Escape Direct costs	99.821	4.751
Escape Salary costs	109.250	26.684
OAK Direct costs	36.825	6.492
OAK Salary costs	17.256	2.804
NEO Direct costs	834	-
Total	698.090	586.613
16 Expenses of employee benefits		
Wages and salaries	293.428	447.940
Social security charges	72.857	70.711
Pension contributions	25.201	186
Other expenses of employee benefits	1.296	3.021
	392.782	521.858
<i>Wages and salaries</i>		
Salaries and wages	604.588	522.542
AviaTor Salary costs	-13.852	-4.176
LOT 2 Phase 3 Salary costs	-91.046	-21.646
LOT 1 Phase 3 Salary costs	-79.756	-19.292
Escape Salary costs	-109.250	-26.684
Oak Salary costs	-17.256	-2.804
	293.428	447.940

	2021	2020
	€	€
<i>Other expenses of employee benefits</i>		
Recruitment expenses	-	814
Other staff expenses	1.296	2.207
	<u>1.296</u>	<u>3.021</u>
17 Housing expenses		
Rent expenses	942	3.603
	<u>942</u>	<u>3.603</u>
18 Selling expenses		
Travelling and hotel expenses	5.951	21.294
Write off doubtful debtor	-16	6.150
	<u>5.935</u>	<u>27.444</u>
Under the travel, hotel and meeting expenses includes expenses of staff, meetings and travel costs.		
19 Office expenses		
Other office expenses	15.072	9.929
Insurance premium	8.529	8.035
Automation expenses	6.910	7.973
Telephone and fax expenses	3.407	3.461
Office supplies	2.701	2.044
Postage expenses	-	14
	<u>36.619</u>	<u>31.456</u>
20 General expenses		
Accounting costs	4.500	21.399
Marketing expenses	9.371	14.543
Payroll administration costs	4.640	3.819
Levies	1.117	869
Bank expenses	3.910	850
Consultancy expenses	7.148	747
Insurance premium	633	427
Advertisement costs	-	101
Payment differences	-	85
Litigation expenses	963	82
Other general expenses	172	2
	<u>32.454</u>	<u>42.924</u>

3.7 Other notes

Average number of employees

	2021	2020
Average number of employees over the period working in the Netherlands	9,90	9,40
Average number of employees over the period working outside the Netherlands	1,88	2,00
Average number of employees over the period	<u>11,78</u>	<u>9,40</u>

Amsterdam, 10 October 2022

International Association of Internet Hotlines - INHOPE

President
Jean-Christophe Le Toquin

Vice President
Toby Dagg

Treasurer
Peter-Paul Urlaub

Board member
Carolina Pineros

Board member
Thora Jonsdottir

Board member
Sean Lyons

Annexes

1. Realisation income and expenses against budget

STATEMENT OF INCOME AND EXPENSES 2021

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