

Liliane  
Fonds

open the world  
for a child  
with a disability

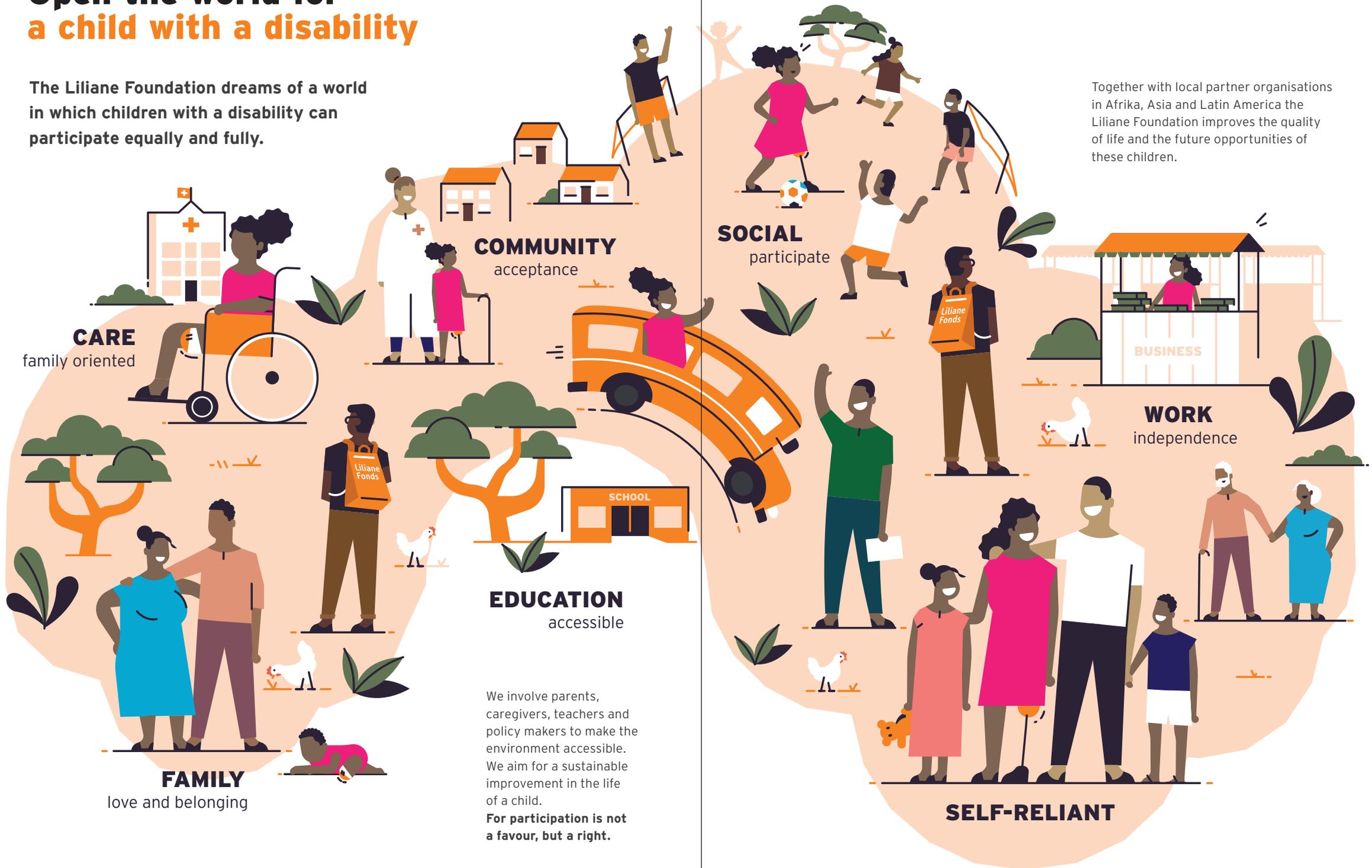
# Closing the gap

Annual Report 2021

# Open the world for a child with a disability

The Liliane Foundation dreams of a world in which children with a disability can participate equally and fully.

Together with local partner organisations in Afrika, Asia and Latin America the Liliane Foundation improves the quality of life and the future opportunities of these children.



# Table of contents

*Cosme from Benin carries his son everywhere.*

PHOTO: RONNIE DANKELMAN

1	<b>What drives us</b>	<b>4</b>
2	<b>Our international approach</b>	<b>8</b>
3	<b>Our approach in the Netherlands</b>	<b>30</b>
4	<b>Our organisation</b>	<b>42</b>
5	<b>Outlook</b>	<b>49</b>
6	<b>Report of the Board of Directors and Supervisory Board</b>	<b>53</b>
7	<b>Financial Information 2021</b>	<b>60</b>



# Foreword

**It has been another extraordinary year. Covid-19 still held the world in its grip throughout 2021. The aftermath will be felt for years to come. Meanwhile, the world is increasingly in turmoil and ever more effects of the climate crisis are becoming apparent. As is often the case, the most vulnerable are the hardest hit. The only thing we can do is to respond accordingly. And that is what we are doing, together with our partner organisations, to the best of our capabilities. I imagine it is no different for you.**

Bridging distances during a pandemic is more challenging. As it turned out a great deal was still possible thanks to IT solutions and the occasions on which we could get together in person. The flexibility and perseverance of staff in the Netherlands and of our partner organisations may well be the main reason we booked great results once more, for children with a disability in developing countries.

Nevertheless, we are also concerned.

Very little news from the countries where we work filters through to the media in the Netherlands. In most of the areas where we work schools and rehabilitation clinics closed their doors for a long time. Transport became more expensive, families lost their income and domestic violence increased. This has an even greater impact on children with disabilities. Together with our partners we strive to limit the consequences. By, for example, providing food aid through our Covid-19 emergency fund, as well as online training about how you can help children with a disability in their rehabilitation remotely. Furthermore, we are investing in new programmes in the fields of education, employment and income.

At the international level we worked with our partners on a number of scientific studies. Radboud University researched

the impact of Covid-19 on the work of the partner organisations of Dutch development organisations. The WHO studied the impact of Covid-19 on access to resources. The outcomes and recommendations of these studies provide organisations and governments worldwide with tools to tackle (future) pandemics.

Think big, act pragmatic. This is what characterises the Liliane Foundation and is the title of the new multi-year plan we compiled in 2021. As you have come to expect from us, our work continues to focus on customised support for children with a disability. What's more, we are going to intensify our efforts to achieve structural improvements in the child's environment and to address the causes of exclusion.

And lastly, a huge thank you. In 2021, many of you supported our work. In all kinds of ways: with knowledge, time and financial contributions. We received even more support than the year before and for that, we are incredibly grateful to everyone, especially in these difficult times.

**Willy van der Luit**  
*Executive director*



PHOTO: RONNIE DANKELMAN

# 1 | What drives us

## Equal rights and opportunities for children with a disability

**Eight out of ten children with a disability live in the poorest parts of the world. Often, they are not considered valuable human beings and face prejudice and exclusion. As a result, they are not given enough opportunities to develop, follow education and build an independent life.**

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.



### Mission: What motivates us

Children with a disability in developing countries being able to fully participate.



### Vision: What we want to achieve

An inclusive society in which children and young people with a disability in developing countries 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

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

## Convention on the Rights of Persons with Disabilities

The UN Convention on the Rights of Persons with Disabilities describes the rights of children with a disability (Article 7) as follows:

*Children with a disability must be able to live a full and decent life. A life that ensures their dignity, and promotes their independence and participation in society. A child with a disability is entitled to special care from the government. This means that children with a disability:*

- > Can participate in activities, and their disability should not prevent them from doing so
- > Can participate and feel involved at school
- > Receive special care if they need it
- > Can choose what they do and have a say in their life choices.

The UN Convention on the Rights of Persons with Disabilities has been signed by 183 countries and the European Union. Implementation of the agreements in this convention is still insufficient at the national and local level. For example, equal treatment for people with a disability is not legally anchored. And schools are often inaccessible. This means that people with a disability are still severely hampered in their daily lives. Together with our partners we strive for compliance with the convention.

### The child is always our focal point

Every situation is unique and every child has his/her own personality and needs. These always form the starting point for the support we provide. Our programmes are based on 'Community Based Rehabilitation' (CBR): we involve parents or caregivers and

the local community in the rehabilitation and development of children with a disability. We provide care, equipment and resources to enable them to grow and truly belong: at home, at school, in the community and in society. For participation is not a privilege, but a right.

### We can achieve more together

We want our support to be sustainable. This is why we encourage policy changes in countries in which we operate, so that healthcare, education, employment and income are within reach for children and young people with a

disability. We do this together with local partners who know the situation on the ground better than anyone and have the network to make it happen. Our aim is for our partners to ultimately implement the programmes independently and in a way that is future-proof. This is why we share our knowledge and expertise. For example, we train them in improving their care and in fundraising. As a result, they are less dependent financially on foreign aid, such as that provided by the Liliane Foundation.

## Our themes and the Sustainable Development Goals



**In our work we focus on five themes that are consistent with the United Nations Sustainable Development Goals (SDGs). All our themes relate to SDG 10: reducing inequality.**



### 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.

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 in a way that they learn how to stand up for themselves.



### 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 their teaching method. We arrange adapted teaching resources and course materials for children who can go to school.



### EMPLOYMENT AND INCOME

Young people with a disability often have no opportunity to learn a trade. We provide advice on how to make vocational courses and secondary education inclusive. We also encourage and develop employment programmes that offer these young people the chance to become financially independent.



### TRANSPORT AND COMMUNICATION

Together with MIVA, we provide transport so that children with a disability can go to school or visit a health centre. During the pandemic, MIVA supplied communication tools such as computers, tablets and telephones for distance learning, remote diagnoses or online rehabilitation therapy.



### SEXUAL HEALTH AND RIGHTS

Everyone is entitled to comprehensive sexuality education, self-determination, access to contraception and medical care. There is a taboo on sexuality in

## Ruth's colourful dream of the future

### THE STORY OF RUTH

**Ruth (23) from Kenya already knows what she wants to do in the future: run her own sewing workshop. Not a small one, but a large enterprise where she is in charge and teaches others the tricks of the sewing trade. It will serve as an outlet for her own talent and creativity and for the inspiration she gets from Kenyan fashion influencers on Instagram, such as Jackie Matubia and Wanjiku Stephens. Ruth is convinced that her workshop will be a resounding success.**

Ruth is working on making her dream a reality at the Masai Technical Training Institute in

Kajiado. She started the Fashion Designer course here in September 2021. She will obtain her qualification in three stages over three and a half years, bringing her closer to fulfilling her dream. Stage one involves the practical training, the artisan level training. It teaches Ruth the basics of the profession: drawing patterns, cutting fabric to measure and of course, sewing.

The Liliane Foundation has supported Ruth for quite some time. When she was two years old, she broke her right lower leg in a bad fall. A lack of financial resources meant she only received

## We work together to help young people with a disability to achieve sustainable economic independence

the treatment she needed when she was seven. Unfortunately, it was too late for the leg to be saved and the only solution was to amputate her lower leg. Since then, she has worn a leg prosthesis.

The Masai Technical Training Institute, where Ruth is studying to fulfil her dream, is one of the educational institutes participating in the three-year employment project Work & Respect in Kenya, Ethiopia and Rwanda. Together with our strategic partner organisations we structurally improve opportunities for young people with a disability on the labour market.

This project is in line with the United Nations Sustainable Development Goal 8: decent work and economic growth. Nevertheless, this goal is just a dream for many people with a

disability. Through Work & Respect we make vocational training courses, among other things, accessible for these young people and we eliminate the obstacles for employers to employ young people with a disability. Good vocational training provides a solid foundation. Of the 740 young people we want to reach, 333 are currently following a course.

Ruth is one of the twenty-five students with a disability currently following a course at the Masai Technical Training Institute. The aim of the school management and our Kenyan partner organisation Cheshire Disability Services Kenya (CDSK), is to increase this number to seventy students. This is an example of how we work together to help young people with a disability to achieve sustainable economic independence. And make their dreams come true.



> Scan QR-code for more information

> Ruth works on fulfilling her dream of having her own sewing workshop.

> Ruth (right) and her fellow student Esther derive inspiration from Instagram.

PHOTOS:  
CHIARA BELTRAMINI



## 2 | Our international approach



> Aljer from the Philippines practises walking at home under the guidance of Lin, a CBR fieldworker. PHOTO: NORFIL

### Resilient children

Together with our local partners, we empower individual children with a disability in Africa, Asia and Latin America. We finance and support programmes related to rehabilitation, education, employment and income, sexual and reproductive health and rights, and together with MIVA, transport and communication. All our programmes focus on child development. We have over forty years' experience and an extensive network of local partner organisations. It means we know the problems that exist, what does and doesn't work and with whom we have to cooperate to achieve the best approach. This approach is always founded on Community Based Rehabilitation (CBR): we involve the child's parents, caregivers and those in the child's environment in everything we do.

We ensure the children and their caregivers are resilient and self-aware, so they can defend themselves and stand up for their rights.

#### Accessible environment

Resilient children will not get far if their environment is inaccessible. For this reason we try and eliminate as many obstacles as possible for children with a disability, such as stairs in school buildings. Other barriers are people's attitudes and inadequate legislation. We not only involve parents, caregivers and people in the child's environment in the approach, but also authorities, entrepreneurs and social organisations. We confront them with regard to their responsibility in striving for an inclusive society in which children with a disability can fully participate. Some of our initiatives include amending legislation and regulations.

#### Sustainable cooperation

In every country where we operate we work on an equal footing with strategic partner organisations (SPOs). We jointly develop a programme that will bring about structural change in the lives of children with a disability. Therefore, we set high standards for our SPOs. They are responsible for setting up and implementing the programmes. We monitor their progress regularly and support improvement when needed. Each SPO provides financial and substantive support to a network of local partners. The SPO cooperates with health centres, hospitals, educational institutions and other organisations to improve the circumstances of children with a disability and their families.

### We involve the child's parents, caregivers and those in the child's environment in everything we do

#### Professional organisations

Only professional organisations can develop and implement high quality programmes. This is why we increase our partner organisations' knowledge and skills. Our organisational advisers provide advice and training in a number of areas:

- > **Planning, Monitoring and Evaluation:** making the results easier to assess.
- > **Fundraising:** building a broader financing base.
- > **Operational management:** such as implementing our Child Protection Policy, see page 44.

The situation determines who provides our partners with support: us, local experts or other partners by mutually exchanging knowledge. We ensure the results of the training and capacity building are durable and boost our partner organisations' self-reliance. Our goal is for strategic partner organisations to ultimately be able to implement programmes independently, in collaboration with the organisations in their network. Through the Liliane Foundation Inclusion Network (LINC) we encourage the exchange of knowledge, skills and experience between countries in Africa, Asia and Latin America. As a result, the participating organisations learn from each other.

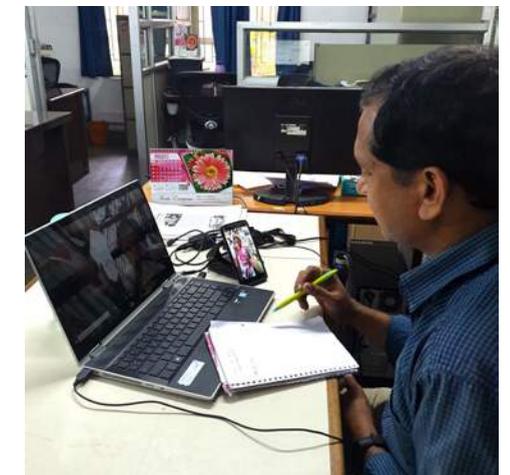
### Our direct reach

In 2021, we supported over 57,000 children through our partner organisations. This is 8,500 fewer children receiving direct support than last year. The total number of children can vary from one year to the next, per country or partner organisation: young people become adults, families move to other regions, and sadly, some children also die. The other reasons that could exist are not entirely clear to us at the time of writing this annual report. An initial analysis indicates several causes. In the past year we said goodbye to a number of countries and local partners which partly explains the decrease. This was done after careful consideration, with the aim to improve the effectiveness and quality of our work.

In addition, due to diverse Covid-19 measures in various countries, it was difficult to reach children and fewer new children joined us. In 2022, we will conduct further research into the causes and determine our actions accordingly. We will also examine with our strategic partners how we can simplify and improve the way reliable data is collected.

### The impact of Covid-19 on our approach

It is not easy for Covid-19 vaccines to reach children and young people with a disability in developing countries. We partially adapted our strategy and approach in order to provide them with the support they so desperately need. As in 2020, we made additional funds available, which our (strategic) partner organisations could also use to limit the effects of the pandemic. We work closely with MIVA to provide this support, which we do not usually finance. They provide transport for supplying food aid and distribute protective equipment. MIVA also helps us with communication tools and laptops. This ensures contact can be maintained between care providers and parents, also during a lockdown, see page 42-43.

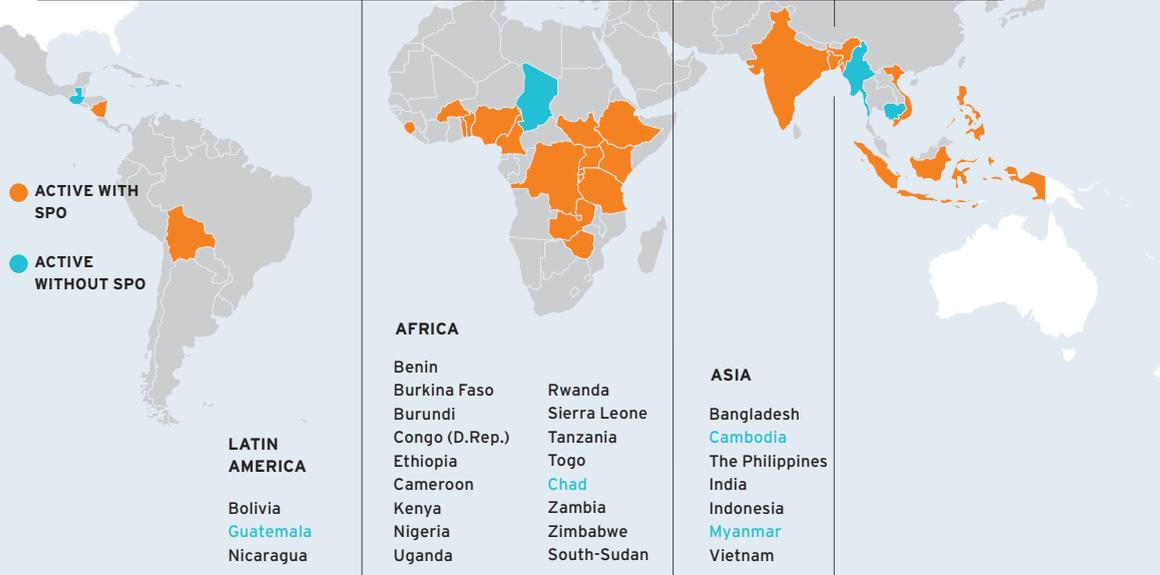


> During the lockdown, CBR fieldworkers kept in touch with the families via video calls. PHOTO: CHAI

# The Liliane Foundation in 2021

## WHERE

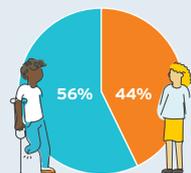
	LATIN AMERICA	AFRICA	ASIA	TOTAL
Number of countries	3	16	6	25
Number of partner organisations	46	323	209	578
Number of children	> 3.700	> 22.600	> 30.700	> 57.000



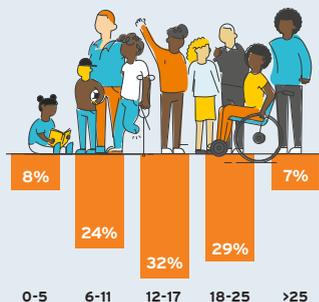
## CHILDREN

### NUMBER OF CHILDREN

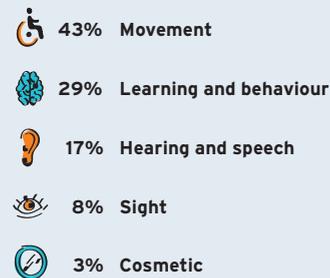
> 57.000



### AGE CATEGORIES

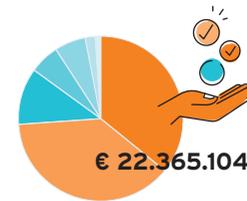


### PRIMARY DISABILITY



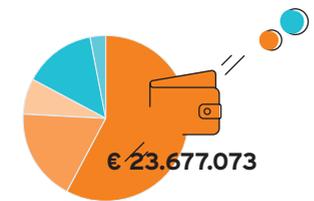
## FINANCE

### INCOME IN 2021



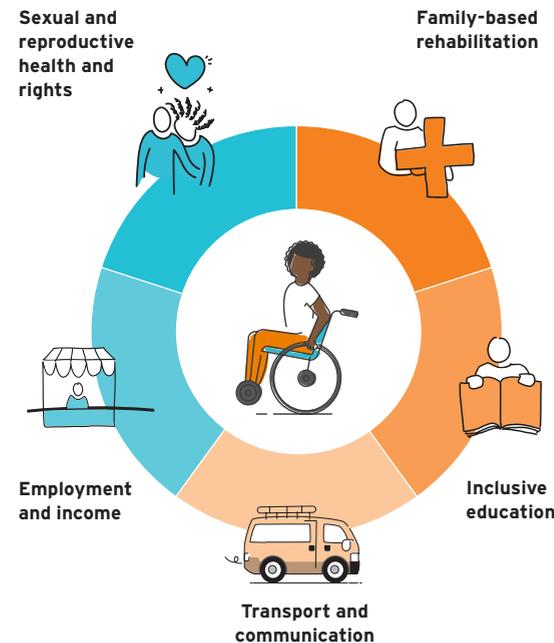
- 37% Donations and gifts from private individuals
- 34% Legacies and inheritances from private individuals
- 12% Other non-profit organisations
- 6% Affiliate non-profit organisations
- 6% Lottery organisations
- 3% Donations from companies
- 2% Government subsidies

### EXPENDITURE 2021



- 46% expenditure on annual plans
  - 30% expenditure on additional requests
  - 8% Public engagement
  - 13% Fundraising costs
  - 3% Management and administration
- 84,3% Expenditure on the objectives, see financial statements on page 78 for more information.

## INCLUSIVE SOCIETY



Participating in society requires more than direct child support. This is why we invest in knowledge and raising awareness in the local environment, so that more people benefit from our programmes.

- In 2021, we have achieved the following results:
- Over 32,000 parents were involved in their child's rehabilitation
  - Approximately 2,400 teachers were supported in providing inclusive education
  - Almost 3,500 local and almost 1,500 national officials were reached to promote the interests of children with a disability, including in the area of equal rights
  - We engaged with over 400 traditional leaders to discuss opportunities for and obstacles facing children with a disability in their community

These results were made possible through transport and communication resources financed by MIVA. You can read more about MIVA in their Annual Report.

## Our strategic partner organisations in 2021

### OUR

COUNTRY	SPO
<b>BENIN</b>	<b>Service des Soeurs pour la Promotion Humaine/OCPSP</b> www.ssp-ph-ocpsp.org
<b>BURKINA FASO</b>	<b>Organisation Dupont pour le Développement Social</b> www.oddsburkina.org
<b>BURUNDI</b>	<b>Union des Personnes Handicapées du Burundi</b> www.uphb.bi
<b>DR CONGO</b>	<b>Association pour la Promotion et la Protection Sociale des Vulnérables en RDC</b>
<b>ETHIOPIA</b>	<b>Cheshire Services Ethiopia</b> www.cheshireservicesethiopia.org
<b>CAMEROON</b>	<b>Cameroon Baptist Convention Health Services</b> www.cbchealthservices.org
<b>KENYA</b>	<b>Cheshire Disability Services Kenya:</b> www.cheshiredisabilityservices.org
<b>NIGERIA</b>	<b>The Leprosy Mission Nigeria (TLMN)</b> leprosymissionnig.org/
<b>UGANDA</b>	<b>Katalemwa Cheshire Home for Rehabilitation</b> www.katalemwacheshire.org
<b>RWANDA</b>	<b>National Union of Disabilities' Organisations of Rwanda</b> www.nudor.org
<b>SIERRA LEONE</b>	<b>One Family People</b> www.onefamilypeople.org
<b>TANZANIA</b>	<b>Karagwe CBR Programs</b> www.kcbrp.or.tz
<b>TOGO</b>	<b>Fédération Togolaise des Associations de Personnes Handicapées</b>
<b>ZAMBIA</b>	<b>Cheshire Homes Zambia Society</b> www.cheshirehomessocietyzambia.org
<b>ZIMBABWE</b>	<b>Leonard Cheshire Disability Zimbabwe Trust</b> www.leonardcheshire.org.zw
<b>SOUTH SUDAN</b>	<b>Episcopal Church of South Sudan</b> www.southsudan.anglican.org

- We do not work with an SPO in **Chad**. We fund a programme by a partner with its own rehabilitation centre and there are plans to establish a more extensive programme here.

### ASIA

COUNTRY	SPO
<b>BANGLADESH</b>	<b>Disabled Rehabilitation &amp; Research Association</b> www.drara-bd.org
<b>PHILIPPINES</b>	<b>NORFIL Foundation</b> www.norfil.org
<b>NORTH INDIA</b>	<b>Jan Vikas Samiti</b> www.janvikassamiti.org
<b>SOUTH INDIA</b>	<b>Catholic Health Association of India</b> www.chai-india.org
<b>INDONESIA</b>	<b>Yayasan NLR Indonesia</b> www.nlrindonesia.or.id
<b>VIETNAM</b>	<b>Research Center for Inclusion</b> www.rci-nlr.org



- Financial support for the strategic partner programmes for the **South India** and **Vietnam** region was completely phased out in 2021. The strategic partner for Vietnam also works for **Cambodia** and **Myanmar**. The final activities and reports involving these countries were completed this year. The strategic partners will still be members of the LINC network and we will continue to work together in a number of themed programmes.

### LATIN AMERICA

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

- We do not have an SPO in **Guatemala**, but we do fund a network of seven partner organisations that work together. The Liliane Foundation provides direction and we will continue our cooperation with CBM (Christian Blind Mission).
- The former strategic partners from **Colombia** and **Peru** will still be members of the LINC network. The network is extremely active in knowledge exchange, setting up digital learning events and joint programme development and fundraising.
- Financial support for the strategic partner programme in **Colombia** was completely phased out in 2020. Last year there was a small-scale, one-year project, which has also now been completed. **Colombia** does work with other partners in Latin America, including in the field of inclusive education.

## THE STORY OF LUPITA



# Lupita learns to express herself

**Lupita (3) from Nicaragua is learning sign language. It enables her to communicate with others, despite her hearing impairment. Does she know sign language for 'strange beast'? That's what some of the local children call Lupita, because they don't understand her.**

Lupita lives in the town of León, along with her mother, grandparents and Uncle Frank - who has an intellectual disability. Her mother is the family's sole breadwinner, and Grandma Elvira looks after Lupita while her mother is at work. Grandma has experience in coping with children with a disability through Frank's upbringing.

When Lupita was six months old, the family noticed that she didn't follow the sound of her rattle. The doctor diagnosed a hearing impairment. Later on it became apparent that Lupita also has epilepsy and found it difficult to move her legs. This meant that Lupita only learned to walk at a late stage and it was very hard for her to interact with the children in the neighbourhood. This may be why some do not accept her. To be unknown is to be unloved.

Thanks to our partner organisation Los Pipitos, because of her epilepsy Lupita was examined by a neurologist and a heart specialist. She received speech lessons and physiotherapy.

Her grandma hoped that Lupita would soon be able to attend nursery, but she needed hearing aids first. Due to the pandemic they were not available. The Covid-19 crisis also put an end to the physiotherapy Lupita regularly received. Her development slowed.

Los Pipitos kept in touch during the pandemic and that encouraged the family to continue to practise with Lupita. Lupita was able to practise sign language using short clips she watched on the telephone, with her family's support. It means that Lupita is learning to express herself ever more clearly in sign language and to indicate what she wants. The first milestone was when she was first able to ask for water. That success was celebrated by the whole family. Lupita can now sign all the colours and communicate about the main daily activities, such as washing, drinking milk and eating.

And she achieved another milestone: after a long wait, Lupita finally received her hearing aids in March 2021. She is now learning how to use them and is learning sign language at the same time.

**Los Pipitos kept in touch during the pandemic and that encouraged the family to continue to practise with Lupita**

## WHO study

Lupita is one of the children we are following as part of an academic study into the accessibility of equipment for people with a disability during the Covid-19 pandemic.

The study was led by the World Health Organization (WHO), Monash University (Australia), and the Center for Inclusive Policy (USA). The Liliane Foundation made an important contribution to this study, along with our partner organisations in Bangladesh, Benin, South India, Cameroon, Nicaragua, Tanzania, Vietnam, and Zambia. The study was published in two academic

articles in the International Journal of Environmental Research and Public Health. The first article concerns the challenges that suppliers of equipment face in delivering aids to their customers. The second article analyses the experiences of the people who use this equipment and their families. Both articles also provide recommendations on how access to equipment during future pandemics can be safeguarded more effectively by, for example, investing in tele-rehabilitation and ensuring that communication and efforts to increase awareness are inclusive.

> *Lupita practises sign language with her grandmother.* PHOTO: LOS PIPITOS





## Effective rehabilitation begins with good training

Rehabilitation in Cameroon is getting a quality boost via the four-year programme 'Zorgkompas' (Rehabilitation Compass for Inclusion), which we are developing and implementing with our partner Cameroon Baptist Convention Health Services (CBCHS), thanks to financial support from the AFAS Foundation.

The programme is based on developing high-quality training courses for rehabilitation professionals on different levels: physiotherapists, occupational therapists, general rehabilitation staff and Community Based Rehabilitation (CBR) staff. This expands the reach, the quality and cooperation of the rehabilitation services for those who need rehabilitation most, such as children and young people with a disability growing up in poverty.

CBR staff play a key role in rehabilitation care in Cameroon. They ensure effective referral and connect the various links in the care chain. We developed a one-year training course especially for CBR workers, in order to increase the level of their knowledge. This training course, which leads to the CBR certificate, is the first of its kind in Cameroon.



> Inge Groenewegen and the course participants working together. PHOTO: LILIANE FONDS



> Improving rehabilitation care in Cameroon requires cooperation. PHOTO: CBCHS

### I mainly wanted to learn how to explain the learning material to people from different backgrounds

The 24 teachers who are going to work on the new course for CBR staff, started their training in October 2021. Initially through an online programme, followed by a training course on location at the Baptist Training School for Health Personnel in Yaounde, given by Angelique Kester and Inge Groenewegen (CBR advisers at the Liliane Foundation).

The participants reacted positively to the training. Such as Glory Tsangue, programme manager with CBCHS: "I did not come her to learn theory that I can also read myself. I mainly wanted to learn how to explain the learning material to people from different backgrounds. It was a success, I feel much more confident now."



> Scan QR-code for more information



## Investing in the best possible care



> Mothers make chairs in which their children can sit better. PHOTO: AHDI



**In order to ensure the children we support receive the best possible care, it is important that we invest in the knowledge and experience of the fieldworkers. Together with a strategic partner and three partner organisations in Zambia we launched a four-year project to involve fieldworkers, volunteers and parents in the care for their children with a disability. Now, children are referred sooner to medics and paramedics, and parents are better informed of where to seek help.**

### Training those in the child's environment

Training is an important part of the project. It is only with the right knowledge and skills that the fieldworkers, parents and caregivers can provide the children with the right care. The practical training is given in the community. The training has been delayed due to the lockdowns resulting from Covid-19. Despite this, master trainers were trained, who in turn trained fieldworkers. In turn, the latter help other volunteers to provide better quality care and use more modern rehabilitation techniques.

In the summer, fieldworkers and parents were trained to make practical devices, such as chairs in which children can sit properly and toys made from paper to stimulate their motoric skills. All the participants were given a toolbox and produce various devices for children in their villages at the fieldworkers' request. That's how we achieve 'Community Based Rehabilitation' (CBR).

### Striving for acceptance

Parents have lots of questions about their child's development. Parents who have a child with a disability have even more. Therefore, we set up parent groups, in which they can share their experience, either face to face or through a WhatsApp group. Fathers seem to find it even more difficult to accept their child's disability. For them there are special father groups.

We increase awareness among churches and traditional leaders to eliminate the superstition surrounding disability. They play an important role in including young people and children with a disability in the community. We also explore how they can help prevent disability.

### Playing together

Every child wants to play. This is why we organise sports and craft activities for children with and without a disability. They learn and play together as a result. Young people have set up youth organisations in which they can share practical tips and support each other. They also defend their interests at the local and national level. After all, they know exactly what they need in order to be able to participate in society.

### Investing in understanding and attention

Effective contact with the authorities and care providers is important if the project is to be a success. We have invested considerably in this aspect. The results are shared with the national authorities. Partners also support the national CBR commission in Zambia. The project ran for just one year and the impact will only really be visible after three or four years. Nevertheless, parents, young people and the authorities are already highly committed to this project.



> CBR worker in contact with a child remotely in the Digital Reach project of our SPO CHAI in South India.

## RESULT

### Goals for 2025:

- > Support for 1,000 children with a disability and their families
- > To train 500 volunteers, and staff of partner organisations
- > To train 100 fieldworkers, therapists and other stakeholders
- > To increase awareness among 40 church communities, traditional leaders and healers about the importance of including children with a disability in their community

### Initial results

- > We have trained and increased awareness among 260 mothers and 80 fathers
- > Six master trainers and 36 fieldworkers have been trained, despite the lockdowns
- > Five therapists and ten parents/carers have been trained to produce practical aids
- > 173 people in church communities, traditional leaders and healers have been reached

### Participating organisations:

- > Cheshire Homes Society Zambia (SPO)
- > Archie Hinchcliffe Disability Intervention (partner organisation)
- > Hospitaller Order of St. John of God - Holy Family Centre (partner organisation)
- > Twatasha Disabled and OVC Organisation (partner organisation)

## Tele-rehabilitation: remote care

**The countries in which the Liliane Foundation works are often much larger than the Netherlands. They have remote areas, which are more difficult to reach, or are made up of thousands of islands. Professional care is concentrated in the large cities, where rehabilitation specialists, paediatricians, physiotherapists, occupational therapists, speech therapists and instrument makers work. Travelling to the city is expensive and time-consuming and Covid-19 restrictions made it virtually impossible. People in remote areas have to rely on fieldworkers for care. They usually work as volunteers and have received minimal training.**



> Training for CBR staff on functional rehabilitation and physiotherapy. PHOTO: CHAI

### Digital developments offer possibilities

Thanks to digital developments taking place in many developing countries, there are new possibilities for providing care to the people who need it. India, a country 95 times larger than the Netherlands has been experimenting with tele-rehabilitation for a number of years. Fieldworkers from our partner CHAI in South India receive instructions from a physiotherapist in the city via WhatsApp or Skype. The fieldworkers take photographs and make videos of the treatment they administer. They save them in a central location, after which the specialist in the city assesses them and compiles a treatment plan. It is subsequently shared with the fieldworker.

### Secure medical file

In the Philippines the distances are even harder to bridge. The country is made up of more than 7,000 islands, just 1,000 of which are inhabited. The Liliane Foundation put NORFIL, our partners in the Philippines, in touch with CHAI from India. NORFIL has effectively examined the experiences in India and developed its own app. We provided advice on technology and data security. Parents and fieldworkers can use a checklist to quickly and easily assess a child's development or developmental delay. The fieldworker refers them to one of the participating specialists and therapists

included on the list in the app, who makes an official diagnosis.

The screening data, including the photos and videos, the diagnosis and treatment plan are stored in a medical file, secured with a password. It is used by fieldworkers and specialists during tele-consultations and tele-rehabilitation. Thanks to technology, care is within reach and distances can be bridged.

In 2021, we supported 3,807 children, 2,464 of whom have a rehabilitation treatment plan. The first steps in the field of tele-rehabilitation have been taken and NORFIL's aim is to achieve the following:

- > To involve eight local partners in the implementation
- > To involve eight local authorities in the implementation
- > To train 14 trainers in using the app
- > To train 36 healthcare workers in using the app
- > To screen 1,000 children a month, of whom, on average 350 are referred to care providers
- > To provide 9,100 tele-rehabilitation sessions a year



> Step by step, Thummala learns to walk under the guidance of an employee of our partner organisation. PHOTO: CHAI



### THE STORY OF FAYAZ



> Thanks to the efforts of HOPE, Fayaz (10) can now attend school like everyone else.  
PHOTOS: HOPE CENTRE KASHMIR

## HOPE for Fayaz and the children of Kashmir

**In the mountains of Kashmir in India, you will find Tosa Maidan, a green valley near the border with Pakistan. But, despite its beauty, the valley is shrouded by a permanent shadow. The Indian army used the valley as a training ground for decades. The area is littered with unexploded grenades. This has disastrous consequences for the local population. They call it 'the valley of death'.**

Fayaz (10) knows only too well that this name is not an exaggeration. When he was a preschooler he was playing in the sand with his little sister. Until a hidden bomb ended their game once and for all. The explosion killed his little sister; Fayaz survived, but lost his lower legs.

Fayaz's story is not an isolated one. According to the official statistics, in six decades, 63 people have been killed and 150 injured by accidents involving munition. The residents claim the real figures are much, much higher.

This is the area in which HOPE Centre Kashmir, our partner organisation in this part of India, works. The organisation supports children and young people with a disability in diverse ways, such as in education, health and guidance to employment. It is not easy to reach children and young people in this remote area, where snow makes it inaccessible for a large part of the year. Not forgetting the hidden danger from duds and countless landmines India installed here to keep the enemy, Pakistan, out. HOPE's team regularly brave these obstacles



> Staff from the HOPE Centre Kashmir on their way to visit children with disabilities in the most remote areas of India. PHOTO: HOPE CENTRE KASHMIR

and dangers, and organise special rehabilitation camps, close to the people who live in the mountains. The children undergo periodic examinations there and every time they find more children who also need support. Fayaz was also discovered by HOPE in one of these camps.

**Regular therapy helps him to recover both physically and psychologically and Fayaz has now returned to school**

His rehabilitation began with an examination by a physiotherapist and exercises to learn to stand up and sit while wearing prostheses, which were custom-made by orthopaedic specialists. His father learned how to maintain the prostheses.

Fayaz receives psychological support as well as physical rehabilitation and physiotherapy. After the accident he spent his days crawling around the house and did not dare to go to school. Regular therapy helps him recover both physically and psychologically and Fayaz has now returned to school.

The support doesn't end there because Fayaz may need up to 25 new prostheses as he grows. Adjustments are needed at home too, such as an adapted toilet.

His father says that despite their promises, the army still hasn't paid a single rupee in compensation. Fortunately, Fayaz doesn't need to wait until the financial wrangling is over, and can get on with his life. Because there is HOPE.



> Fayaz no longer has to spend his days inside. He enjoys playing cricket again. PHOTO: HOPE CENTRE KASHMIR



> Students Esther Kamaara and Oscar Kahemba interviewed children at home about their experiences at school.

PHOTO: CHESHIRE HOMES SOCIETY OF ZAMBIA

## Science meets practice Breaking Down Barriers

**An inclusive society in which children and young people with a disability fully participate. That's our dream, which we constantly strive to fulfil. This is why we support academic research that shows what works to bring about real change for children with a disability.**

'Breaking down Barriers' is one such project, initiated by the Liliane Foundation and Radboud University in Nijmegen. We jointly conduct academic research to find out what is needed to improve the quality and effectiveness of programmes aimed at children with a disability. Over the next four years, One Family People in Sierra Leone, The Cameroon Baptist Convention Health Services and Cheshire Homes Society of Zambia, and academic partners from these countries are conducting joint research with us.

Every year, students from Cameroon, the Netherlands, Sierra Leone and Zambia write a master's thesis about a subject that is a priority for our partners. In 2021, the students conducted research into inclusive education in the participating countries. The research partly confirmed existing assumptions, but also provided lots of new insights. Such as the need and value of an intersectional approach. It is only possible for everyone to fully participate if we look at the person as a whole. Every child is unique. The family situation, gender, type of disability, self-confidence: everyone is different.

For example: education for girls is a restricted approach if you do not consider the physical accessibility of school buildings for girls with a disability.

In 2022, the research results will be presented and translated into successful strategies, policy memoranda, training courses and manuals. This means not only the participating countries benefit, but other countries too, from the knowledge acquired.



> Scan QR-code for more information or visit [www.barriersfree.org](http://www.barriersfree.org)

### Successful launch of Breaking down Barriers 2.0

On 1 July 2021, we gave an online presentation in which around 70 people participated from all four corners of the world. Sara Kinsbergen and Willem Elbers (both from Radboud University), Steven van Berlekom and Nicky Bor (both from the Liliane Foundation), Agho Glory (Cameroon Baptist Convention Health Services), and Thomas Mtonga (University of Zambia) discussed the added value of cooperation between social organisations and the academic community.



## Learning with a buddy Inclusive education in Vietnam

**Since 2017, we have been investing with our partners in inclusive education in Vietnam. We try and provide as many children with a disability as possible with a quality education in a safe environment. We do this in association with educational specialists, the Ministry of Education and Training, and parents of children with a disability.**

### Learning from each other

Schools offering special education provide support to make mainstream schools inclusive by giving training courses, developing materials and by coaching teachers from mainstream education in their work. An extensive manual was compiled, which explains how diverse disabilities can be recognised, the specific difficulties involved and how to cope with them. It also describes the extra attention the child needs at school and at home, as well as the role of the parents in this regard.

### Learning buddies

At school children without a disability are paired up with children with a disability. They are a learning buddy and help, for example their classmate with a disability to go to a different class room. This allows children to discover in a fun way the difficulties a classmate with a disability has to cope with. They learn to better understand and support each other. There is virtually no discrimination or stigmatisation at these schools and children with a disability are fully accepted.

### Parents play an important role

Parents are also involved in activities at school. We organise parent group discussions about how important it is that they support their child at home and stimulate their development. Covid-19 meant that the schools closed once more for a long time. Therefore, support and training for the parents was intensified in order to prevent their child's development from stagnating.

## We organise parent group discussions about how important it is that they support their child at home and stimulate their development



### RESULT

**We achieved the following in Vietnam in 2021:**

- > 24 schools were provided with Remedial Teaching rooms where children could be given extra support.
- > 14 schools were fitted with access ramps and wheelchair-friendly toilets.
- > 254 teachers and school leaders were trained to recognise diverse disabilities by using the manual and compiling individual learning plans.
- > 460 children with a disability now attend inclusive education.
- > 166 children were medically examined and referred for medical care.
- > 12 children received support devices such as hearing aids, glasses and wheelchairs. They can now participate much more at and outside school

> Bao Khang (6) receives maths tutoring in a remedial classroom at an inclusive school in Gio PHOTO: RCI



**CRISTIAN'S STORY**

## Never impeded by his disability

**Cristian is 13 years old and has Down's syndrome. He lives in the city of Estelí, in the north of Nicaragua with his mother and his little brother. Cristian also attends school there, and is in group 8. He is a cheery, positive boy who can read and write and who loves music, dancing, films and card games.**

### Family support

Cristian was lucky that he received treatment early on at the Teaching Medical Institute of

'Los Pipitos' (the Liliane Foundation's strategic partner in Nicaragua). A physiotherapist taught his mother, María José, how to do exercises with Cristian at home in a fun way so he would continue to improve. The whole family followed a course in language stimulation for children with Down's syndrome, so they could help Cristian with his linguistic development. Thanks to all the training, Cristian's mother understood that the entire family's attitude was extremely important for his development.

> Cristian among his classmates  
PHOTO: LOS\_PIPITOS\_NICARAGUA

### Open to inclusiveness

Cristian has always attended mainstream schools. He had to go to a different school in the final year of primary school. Lots of schools rejected him because of his disability. Luckily they found a school that dared to take him. The school had no experience of children with Down's syndrome and asked Cristian's mother to support the teachers. María José advised the school on adapting the lessons and organised different activities for the other pupils and their families. Teachers and pupils helped Cristian to learn and also learned from him.

Cristian now goes to secondary school. His attendance resulted in other students with a disability joining too. A group of parents were opposed to this. The school engaged in dialogue with them to demonstrate that a process of inclusion actually offers many advantages for all students, who learn to respect and embrace diversity as a result.

## Conocer para Incidir 'Making an impact with knowledge'

We make inclusive education successful simply through effective cooperation, sharing knowledge and learning from each other. The project Conocer para Incidir brings parents, educational institutions and the authorities together to create awareness and openness towards people with a disability in their community. They share stories of success related to improving and making inclusive education accessible, such as Cristian's story. This reveals the factors for success. They are translated into manuals and practical toolkits, aligned to the different target groups: teachers, school principals, parents and social organisations. One of the focal areas in the cooperation for 2022 involves improving the transition from primary to secondary education.

*The project is running in five Latin American countries: Argentina, Bolivia, Peru, Colombia and Nicaragua.*

**"Cristian is a role model for our family. He learns in a creative, inventive and entertaining manner. His disability has never been an obstacle for him."**

María José, Cristian's mother - Estelí, Nicaragua



> Launch of the Make Way programme in Rwanda. PHOTO: FILS IMAGES, RWANDA

## Make Way in Rwanda

**Everyone is entitled to comprehensive sexuality education, self-determination, access to contraception and medical care. 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. This is based on an intersectional perspective: we look at how the interaction between prejudice, discrimination and exclusion in the field of, for example, disability, ethnicity, gender and social position influence accessibility to SRHR. The aim is to teach vulnerable young people to stand up for their rights and to improve access to the right information and services.**

Rwanda is one of the countries in which the Make Way programme is running. Our strategic partner organisation Nudor is implementing the programme, together with other partners. The Liliane Foundation coordinates alignment with consortium partners and the other countries. In recent years, Rwanda has made progress in promoting SRHR. Nevertheless, there is a long way to go before everyone has access to sexual and reproductive health services.

In general, the problems in Rwanda are stigmatisation, discrimination and exclusion: fuelled by negative perceptions and related social norms. Young people with a disability

are denied access to sexual and reproductive healthcare, because they are viewed as asexual. What's more, they are often victims of rape and other sexual violence. Reporting these incidents to the authorities is not straightforward, because they literally and figuratively have to overcome obstacles. Nudor is working with partners to build a network of youth representatives. They are coached to take the lead in highlighting the changes that correspond to their needs.

### Sexual and reproductive health in Rwanda

The last Rwandan demographic health survey (2019-2021) revealed that the number of teenage pregnancies has increased in recent years, often with negative consequences for the health of mothers and children. Teenage pregnancy is especially common in poor, disadvantaged areas. Twice as many girls between 15 and 19 years of age test positive for HIV as compared to boys in the same age category. There are no specific figures for girls with a disability, but in general, they are over-represented in these kinds of statistics.

### Make Way, an intersectional perspective on SRHR

On 30 November, the Make Way programme Rwanda was officially launched in the presence of the Minister of Health Joseph Gitera, members of parliament, representatives of partner organisations, social and youth organisations, and the media, including the national broadcaster.

Women Educationalists and The Circle of Concerned African Women Theologians Kenya. The programme is financed by the Dutch Ministry of Foreign Affairs.

> Country coordinator Ariane Dushenge. PHOTO: FILS IMAGES, RWANDA

The aim of the five-year programme (2021-2025) Make Way, is to encourage an intersectional perspective of SRHR in Ethiopia, Kenya, Rwanda, Uganda and Zambia. We develop training courses, guidelines and communication tools to boost the capacity of social and youth organisations to influence policy. We do this in association with Wemos, VSO, Akina Mama wa Africa, Forum for African



> Ariane explains Make Way to journalists. PHOTO: FILS IMAGES, RWANDA

## Intersectionality

Intersectionality makes us aware of the connection between social identity and our position in society, and how that can vary depending on the situation. Our social identity is made up of different categories such as race, class, gender, age, sexual orientation, capability, and so on. Intersectionality is an analytical framework for understanding how aspects of a person's social identity can lead to different forms of discrimination and privilege. This partly depends on the time and place. For example, an Ethiopian doctor had status and prestige as an educated woman in Addis Ababa. She has lost that now that she is living as a refugee in a refugee camp. She is still the same woman, but she is now judged differently and this has an impact on her life.



> For more information, please visit our website

Children and their parents learn all about their body, love, relationships and sexuality.

**"I can talk about it now"**

#### THE STORY OF ICE



PHOTO: LEGHET VAST

**"My disability is not a burden but a gift. Later I want to pass that message on to other children." These are the words of Ice (16) from Indonesia. She is ambitious, eager to learn and smart. Ice was born with fused vertebra (scoliosis).**

A local partner organisation 'Yayasan Kita Juga' (SANKITA) of the Liliane Foundation provides Ice with the support she needs: learning materials for school and school meals, milk and

> Ice with her parents. PHOTO: LEGHET VAST

extra vitamins. And she receives physiotherapy for her back. In other words, Ice gets what she needs so she can work on her future and grow up healthy. Getting to know your body is part of that.

That is why Ice and her classmates follow the special educational programme 'My Body Is Mine'. It is about relationships, love, intimacy and sexuality. Ice explains: "I am learning how to take care of myself. "I can talk about it

## The 'My Body is Mine' project breaks taboos and empowers children

openly now" All children with disabilities are entitled to know this. I am learning that some parts of my body must not be touched by anyone else. That I decide for myself what happens to my body. I can protect myself better now."

The 'My Body is Mine' project breaks taboos and empowers children. And this is desperately needed, because the risk of being sexually abused is four times higher for children with a disability than for other children. "People in Indonesia don't think comprehensive sexuality education is necessary for children with a disability," says Nona Yabloy, project officer. "But it is every child's right. We expand their knowledge about health and sexuality. As a result they are more capable of standing up for themselves."

### Involving parents and teachers

Many parents and teachers find sexuality a difficult subject to talk about. That's why they receive help and teaching materials to make the subject easier to discuss and understandable for the children. The same applies to Ice's parents. "We were invited to school, where the programme is given," reveals her mother Kornelia. "I think it's a great programme," adds her father Hendrikus. "After all, it is in Ice's interest. I worry less about her now that I know she can stand up for herself."



> "I decide what happens with my body." Ice (on the right, 16 years old) from Indonesia suffers from fused vertebra (scoliosis). Together with her class mates she receives comprehensive sexuality education. PHOTO: LEGHET VAST



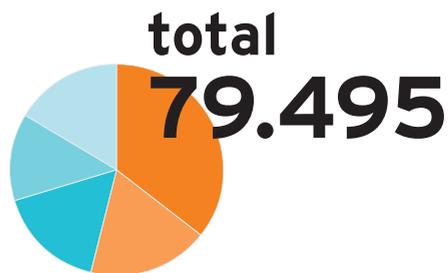
> For more information, please visit our website

### 3 | Our approach in the Netherlands

Our work for over 57,000 children with disabilities is only possible thanks to the great commitment of many people who support us in all kinds of ways: as a volunteer, a company or as a donor. 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 2021:

#### Donors

We can only continue our work thanks to our many committed donors



- 36,80% 0-5 years donors
- 18,10% 6-10 years donors
- 16,60% 11-15 years donors
- 13,20% 16-20 years donors
- 16,30% > 21 years donors

We are extremely proud and grateful that so many people continue to support our work, many of them even long-term. We are incredibly grateful to those people who leave us a donation in their testament. Together, they make an important contribution to improving the quality of life and future prospects of children and young people with an impairment in developing countries.



> Author Annemarie Haverkamp and illustrator Emmanuel Wiemans are very proud of the Little Golden Book. PHOTO: JOHN VAN HAMOND

#### Little Golden Books

On 10 November, in Amsterdam, we proudly presented 'Ethny talks with her hands', the third volume in a series of Little Golden Books in the Liliane Foundation's series of children's books, in association with Rubinstein Publishers. Previous versions include 'Sempeta has just one ambition' and 'Aisha never gives up!'.

The Little Golden Book tells the story of Ethny from Guatemala and her search for contact with the outside world. The story was written by the 'Bronzen Uil'-winning author Annemarie Haverkamp and the colourful illustrations were drawn by Emanuel Wiemans. The audio book is read by Fedja van Huêt, our ambassador. Our campaign extensively promoted the little book online, offline and through radio commercials.

#### Conscious of love, body and soul

On 18 March, Laura Honders, our gender and SRHR expert, explained our project My Body is Mine in the RTL4 programme Koffietijd. Along with other colleagues, she also gave guest lectures to master's students of the Royal Tropical Institute (KIT) and to students of the African Studies Centre Leiden on sexual and reproductive health and rights in relation to young people with a disability. Our September newsletter was devoted to this subject.

#### Educate them when they are young...

Despite all the Covid-19 restrictions, our volunteers were able to give a guest lesson about the Liliane Foundation to over 1,500 primary and secondary school pupils. Those pupils were treated to the design box. The pupils set to work to come up with a creative answer and build on the question: 'How can Sempeta's mobility be improved?' And in cooperation with Nieuwsbegrip and Kidsweek (Dutch educational organisations), we developed lessons about Sempeta and Ethny, especially for pupils from the upper years of primary school we weren't able to visit.



> This pupil concentrates while working with the design box. PHOTO: LILIANE FOUNDATION



#### A remarkable special feature

On 3 December, International Day of Disabled Persons, a special feature appeared in the newspaper Trouw about the Liliane Foundation, with the title 'I belong'. We highlighted our work through children's portraits, personal stories of staff members and other stakeholders. For the special feature we worked closely with our Kenyan strategic partner organisation Cheshire Disability Services Kenya. This marked the first media production on location since the beginning of the Covid-19 pandemic.



> **Curious?**  
Scan the QR code and read the special online. Only available in Dutch.



## And then it was time for ... a donors' meeting!

On 24 September, 74 donors and their guests enjoyed an informative programme about the work of the Liliane Foundation, the results achieved and new developments during a special gathering in the Van Nelle Factory in Rotterdam. A notary public explained about donating with tax benefits and leaving a gift in your will. Our staff shared fascinating stories about their work in the field. We regularly organise small-scale regional meetings to inform donors about our work and developments, to talk to each other and to answer questions.

> Géke Appeldoorn (Organisational Development adviser) talks about the Liliane Foundation's approach.  
PHOTO: LILIANE FOUNDATION

## The voice of our supporters >

In 2021, we launched the Liliane Panel. We called on people who feel connected to the Liliane Foundation to reflect with us and provide their views on issues related to our organisation. First, the panelists took a closer look at the Newsletter. They gave it an impressive mark, an 8.1! Over half read almost the entire newsletter. The ratio of text to images was assessed as good. And if people cancel their subscription, it is because they find the paper version unsustainable and a waste of money.



# LILIANE PANEL PAPER NEWSLETTER

228 PANEL MEMBERS | NOVEMBER 2021

Our communication team commissioned an evaluation of the paper newsletter that is distributed to 90,000 people. With the research we want to improve the content and increase the number of donations and subscribers. The lay-out was examined, the reading behaviour, the appreciation of the newsletter and the motivations to donate. We have listed the most important insights.

**RESPONSE**

**SCORE**

**ENGAGEMENT**

**FREQUENCY:** The majority agrees with the frequency of once per quarter.

**ELEMENTS:** People appreciate the images, the language used and the ratio between text and photos.

**SECTIONS:** At least half of the panel members read all the sections always, or most of the time. The least read item is 'links'. This section will be deleted in the next edition. The results of our work and the children's stories will become more prominent.

**UNSUBSCRIBE:** The main reasons to unsubscribe are that a paper newsletter is not sustainable and a waste of paper. Another reason are the shipping costs.

**OPPORTUNITIES:** The use of QR-codes offers several opportunities and will be used more frequently. We will test different calls to action.

## 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 2021:**

### DEVELOPMENT ORGANISATIONS

- With **Enablement** we work on family-oriented child rehabilitation, with the aim of improving children's possibilities.
- Our strategic partner organisations in Ethiopia, Uganda, Zambia and Zimbabwe are part of the network of the English organisation **Leonard Cheshire Disability**, our partner since 2008.
- In the countries where we are active we collaborate with other international organisations involved in improving the situation of children with a disability as much as possible, such as the **Christian Blind Mission (CBM)** and **Humanity & Inclusion**.
- The Liliane Foundation has been part of the **CBR Global Network (CGN)** since 2019. This global network also includes other organisations working on the availability of Community Based Rehabilitation (CBR). By working together, we can work towards our goals even more broadly and internationally.
- Based on the same perspective, in 2020, the Liliane Foundation took over responsibility for the international online journal **'Disability, CBR and Inclusive Development' (the DCID Journal)**. Four times a year, this magazine brings new knowledge, (policy) developments or views on these topics to an international audience of aid workers, involved organisations and policymakers.

- 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. 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.



**Since 2000, the Liliane Foundation has been one of the permanent beneficiaries of the Nationale Postcode Loterij. In 2021, the annual contribution amounted to €1.35 million.**

In 2021, we gave an update to our donors and business relations about projects that were fully funded by the Nationale Postcode Loterij in the past. In particular, in the June edition of our paper Newsletter, we brought the Centro Ann Sullivan in Peru to the attention of our supporters. This centre offers vocational training to young people with a disability and supports them in finding employment and leading an independent life. Thanks to a contribution from the Nationale Postcode Loterij, the school was able to build its current premises in 2002, which are of course fully accessible to people with a disability. Students were also involved in the construction.

### SOCIAL PARTNERS

The Liliane Foundation has been able to rely on broad social support in the Netherlands for years. In 2021, we worked closely with businesses, foundations and equity funds. This collaboration and their involvement 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 Care Compass project. Together, we guarantee high-quality rehabilitation care for people with a disability, especially children. See also page 16. Cameroon's Minister of Social Affairs, Pauline Irène Nguene, has indicated her personal and ministerial commitment to this project.

- **Sligro Food Group Nederland** sells a special Liliane Foundation Christmas parcel. Sligro donates a share of the proceeds to us. Employees also contribute a small share of their salary to charities, including the Liliane Foundation.

- **Livit** specialises in orthopaedic devices and is an active partner of the Liliane Foundation in improving the quality of orthopaedic devices throughout Rwanda to a responsible level, by making knowledge, expertise and materials available to our partner in Rwanda. Meanwhile, a close bond has developed between Livit employees in the Netherlands and our partner in Rwanda. The quality of orthopaedic devices has now improved dramatically throughout the country.



> For more information, please visit our website

> Livit: Emerance at work. PHOTO: CHRIS KORSTEN



- **Hanssen Footcare** supports a large number of children with a disability in India.
- For years, the **Paul Foundation** has supported projects involving children and young people with Down's syndrome in Indonesia, the Philippines and Bangladesh. As a result, thousands of children with Down's syndrome have been helped and awareness was increased among parents, relatives and neighbours.
- Employers can treat their staff to a **Tinteling** (digital gift card) as a gift. The Liliane Foundation is one of the charities on which the Tinteling can be spent.
- Together with the **Dutch Knowledge Centre for Sexuality** and the **Rutgers Foundation**, we are working on the 'Bodytalk' programme in Vietnam, the Philippines and Indonesia. This programme is aimed at improving the sexual and relational education of children and young people with a disability.
- **Gaston Schul** contributes to two different projects in India and Cameroon.
- In 2021, we also worked with **Summerfund**, **Claeren Risicobeheersers**, **NICA Recycle** and **Stichting Fokus Exploitatie**, among others.

## 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.

In 2021, we participated in a study on the effect of Covid-19 on the work of local partners of Dutch development organisations. It revealed that many local organisations sought and found new ways to continue their work despite complete and often lengthy lockdowns.

In addition, we are cooperating in the four-year learning programme 'Breaking down Barriers', see page 22

- 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 runs until 2024.
- In 2020 and 2021, in association with the London School of Hygiene and Tropical Medicine, we formed a consortium with local partners in Guatemala to examine access to medical resources for people with a disability, with the support of the World Health Organisation (WHO). Our local partners can use this information to lobby their governments and respond to the needs of children with a disability. 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.



**Genuine attention**  
brings us closer together

> Karolien Lahnstein. PHOTO: RONNIE DANKELMAN

## The initial contact often begins with a simple question and almost always ends in a personal conversation

**Really listening. With your undivided attention. Taking the time for a conversation. That is what Karolien Lahnstein likes best about her work with the Liliane Foundation's donor management team. She has been team leader for four years. For her, quality always comes before quantity. For the whole team, in fact. This results in the most rewarding conversations and a long-term relationship with our donors.**

**For questions and advice**  
The donor management team consists of six part-time employees, including Karolien. They answer questions about donating or adjusting amounts by e-mail, telephone and post. They also reflect on improvements from the donor's perspective. Karolien explains: "With a periodic donation agreement, for example, a donor can take advantage of a tax deduction. We also help to organise it."

**Committed team**  
The initial contact often begins with a simple question and almost always ends in a personal conversation. "An old lady called recently. There

was something she didn't fully understand. So I gladly took the time to calmly explain it to her. She soon started telling me about her granddaughters. And about how her husband used to take care of everything. A moving glimpse into her life. Then I also shared my experiences. Such a wonderful connection is only possible by being vulnerable and open. We have a great team, we all adopt the same approach."

**Bridging the gap**  
Karolien also views a complaint as a good opportunity: "When someone is angry I am always extra attentive. I try to turn the feeling around, to turn the bad experience into a good connection. For example, if a donor wants to cancel his donation, I think it is more important that he feels good about the conversation than that he continues donating. It means that the chances of him ever coming back to us are much higher. And we find out why someone wants to stop donating."



### THE STORY OF JUAN

> Juan on Tessa de Goede's lap. Here, he hasn't yet had an operation, but he is already getting stronger thanks to a special drinking bottle.

PHOTO: CHIARA BELTRAMINI

## Starting treatment early makes all the difference

**The sooner a child with a disability comes to the attention of our partner organisations and starts a treatment programme, the greater the chance of success. In some cases, early detection is literally life-changing. Therefore, in the coming years, we want to focus even more on reaching babies, toddlers and preschoolers.**

Take for example children born with schisis, the collective term for a cleft palate, lip and jaw. These babies have considerable difficulty drinking, quickly leading to malnutrition. This sometimes has fatal consequences.

### Punishment

Juan (3) from Guatemala was born with this condition. Some people believe it was a punishment from God. Such reactions caused his mother Maria a lot of hurt and made her feel very guilty. Fortunately, there were also people who supported Maria. Through a family member, she got in touch with TESS Unlimited, a partner organisation of the Liliane Foundation specialised in treating schisis.

Juan was only two weeks old when he was first examined by an employee of TESS Unlimited. Just in time, as he could hardly drink and was very weak. TESS Unlimited immediately gave

**Maria was invited to meetings for people with the same condition. There she felt heard, supported and found new hope.**

him a special bottle to drink from. It saved Juan's life and he recovered. Maria was invited to meetings for people with the same condition. There she felt heard, supported and found new hope.

### Successful operation

In order to permanently remedy the condition, Juan needed an operation. Due to Covid-19 measures in Guatemala, the operation could not be carried out for a long time. Finally, after waiting more than a year, Juan underwent successful surgery in March 2021. Much to the delight of Maria, who sees how her son is growing and developing. Together they now go for regular check-ups and further rehabilitation at TESS Unlimited.



> Operation successful! Juan is now progressing really well. PHOTO: TESS UNLIMITED

## TESS Unlimited

About 12 years ago, Tessa de Goede, from the Netherlands, founded TESS Unlimited in her new home country of Guatemala, an organisation with a calling: to help children born with schisis. At the time there was no organisation to help these children. Tessa knew that help was desperately needed.

The story of Juan and his mother Maria is a typical example, says Tessa: "Maria was very worried when she called. She had no idea how to help him. This is actually true for all mothers who come to us with their

newborn child. They don't know what to do. Most of the time, they know nothing about schisis and what can be done about it."

How many children has her organisation helped in 12 years? Around 2,400. "We don't get any support from the government. Our work would be impossible without the support from the Netherlands through the Liliane Foundation."



> Together with MIVA, CHAI ensured that people in remote areas of India received information on how to avoid infection with Covid-19.  
PHOTO: CHAI



> Volunteer Els van Doren provides information to children at the library in Beek (Limburg).  
PHOTO: MARIEKE VIERGEVER

## 4 | Our organisation

In 2021, many Covid-19 measures were still in place and this had an impact on all of us. Therefore, we are especially proud of how we worked together and with our partner organisations in these circumstances and that together we have been able to achieve a great deal, even in these times. An important step involved completing our 2022-2025 multi-year policy plan 'Think Big, Act Pragmatic'.

At the end of 2021, we also published the results of our culture survey. The strengths of our organisation that came to the forefront were (social) commitment, mission-oriented, appreciation for employees and enthusiasm and passion. Now, we also have a better understanding of areas needing improvement, such as cross-departmental cooperation and internal communication, which we will work on.

In 2021, we started to work on improving the facilitation of hybrid working. The first steps have been taken to make hybrid working the norm, also post-Covid-19. The vast majority of the organisation indicated that they would like to work from home for 50% of their working hours. With hybrid working, we combine the advantages of working from home with working in the office.

**Our people are the beating heart of our organisation: everyone is dedicated to our wonderful mission and demonstrates a great deal of commitment**

## 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. Therefore, we are proud to have scored an 8.0 in the employee satisfaction survey carried out in 2021. At the Liliane Foundation, the number of volunteers exceeds the number of permanent employees. Sometimes volunteers become employees and some employees become volunteers after leaving their jobs. Our commitment to our mission unites us and easily bridges the physical distance created by working from home.

### Permanent staff members

- The average number of FTEs in 2021 was 56, an increase from last year, mainly due to some colleagues joining our Make Way programme funded by the Ministry of Foreign Affairs.

- The employees' salaries are established based on job categories. The value of each function profile is calculated and allocated to a job category using a number of fixed criteria.
- There are no Liliane Foundation employees working outside the Netherlands.

### Volunteers

The Liliane Foundation could not function without the selfless efforts of 102 volunteers. In 2021, the work of many volunteers came to a standstill. A number of volunteers left us last year for various reasons. Fortunately, most of the volunteers have stayed with us and we even welcomed some new ones. At the end of 2021, there were 35 office volunteers, 32 regional volunteers and 35 on-call volunteers. They are part of our organisation and contribute to our results.

### Good-will ambassadors

Each of our good-will ambassadors, in his or her own way and in accordance with his or her 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 2021, our ambassadors were:

#### > Fedja van Huêt actor



#### > Jetta Klijnsma King's Commissioner in Drenthe

Jetta Klijnsma: "I have been an ambassador for the Liliane Foundation for more than 10 years and my motivation is clear: I have a spastic condition myself, but in the Netherlands I am part of an inclusive society and can make use of many facilities. This is much more difficult in the countries where the Liliane Foundation operates. An inclusive society - everyone participates! - must also take shape in these countries. The Liliane Foundation helps make this happen."



› Paul (10 years old, with brain damage) is examined at home by physiotherapist Isaac and CBR fieldworker Sonia  
PHOTO: CBCHS

## Processes and procedures

### Integrity

The most important thing is to prevent transgressive behaviour. In the unlikely event that such behaviour occurs internal and external staff and parties need to have a safe space where they can report and discuss the event. You can 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. In our organisation, we have a number of effective measures in place for both prevention and reporting abuse (of power) and misconduct. But there is still work to be done. For example, we are in the process of clarifying the various (complaints) regulations and improving their coherence. In addition, we are going to ensure reporting is made even more accessible - also for people from abroad.

### 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 protection policy, we work with a code of conduct (which every employee, every volunteer and everyone we hire has to sign). As part of the recruitment and selection procedure we ask for references from previous employers and a Certificate of Good Conduct from the Ministry of Justice. 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 2021, the programme included gender identity and how to deal with 'illegal money'.

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 2021, the external confidential counsellor received no requests for support from the entire organisation (there were five the previous year). A report can also be submitted via the external confidential counsellor in accordance with the whistleblower regulation. No such report was submitted in 2021.

› Grace from Cameroon grows fast and needs new crutches regularly. During the pandemic the replacement took a while, but now she can go out with her mother again. PHOTO: CBCHS



## We want to prevent not only sexual abuse and other forms of psychological and physical violence, but also poor medical care or child-rearing problems.

### 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. In addition, employees can turn to an independent, external confidential counsellor for advice and support. Complaints can be submitted to [voorlichting@lilianefonds.nl](mailto:voorlichting@lilianefonds.nl) or [complaints@lilianefonds.nl](mailto:complaints@lilianefonds.nl)

In 2021, six critical comments and complaints were registered in the Netherlands in relation to fundraising. These comments or complaints concerned door-to-door fundraising or other contact moments 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 2020 and 2021, we received two official reports of possible fraud and misconduct at one of our strategic partner organisations. We have taken these reports seriously and have had the basis and accuracy of the alleged complaints investigated by an external independent party. The outcome of these investigations resulted in the Liliane Foundation's decision to end its

cooperation with the partner organisation concerned as of January 2022.

The Liliane Foundation also received one internal complaint that was work-related. The cause has been established and followed up. This complaint was handled in accordance with the relevant procedure.

The Liliane Foundation has a complaints committee to deal with improper conduct. It did not receive any complaints in 2021.

### Protecting 'our' children

It is important for all children to be able to grow up in a safe environment and certainly for the most vulnerable children in Africa, South America and Asia. We want to prevent not only sexual abuse and other forms of psychological and physical violence, but also poor medical care or child-rearing problems.

All our partners have child safety policies and procedures in place. In 2021, we developed a modified approach that allows our partners to further improve our Child Protection Policy. It involves increasing awareness, training, sharing knowledge and developing procedures, setting up hotlines and, for example, compiling questionnaires. Initially, we are testing this modified approach with our partners in Cameroon and Bangladesh. We jointly tailor it to the local situation. Our strategic partner organisations then inform and train their network of fieldworkers and other professionals. This creates a network in each country in which the partners support each other in order to ensure the children's safety. Based on the resulting experiences, we adapt the approach where necessary, after which it can be implemented by all our strategic partners .

### 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 2021. The analysis increases awareness and helps us



> Mothers and their children during an informative meeting on sexual and reproductive health and rights in Bangladesh. PHOTO: CHIARA BELTRAMINI

to adequately respond to risks in a timely and appropriate manner when the risks actually occur.

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 and that, where necessary, steps have been taken to further mitigate risks in both policy and practice.

The Liliane Foundation adheres to the codes and guidelines drawn up by 'Goede Doelen Nederland', complies with the requirements and guidelines of the Central Bureau on Fundraising and has 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 satisfy 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. We also receive annual audit reports and are in daily contact with our partners via telephone, e-mail and video calls.

In 2021, seven assessments were carried out, focusing specifically on organisational aspects of strategic partner organisations. Due to travel restrictions, wherever possible in 2021, we used our network of local consultants to carry out

assessments and evaluations when the need arose or they were deemed necessary. 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.

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 2021, the roof of the building was renovated and solar panels were installed. Hybrid working will also limit the number of commuting trips. In addition, we encourage paperless working, which has definitely resulted in reduced paper consumption since hybrid working was introduced.

#### Work Council

The Work Council (OR) defends the interests of paid and volunteer staff of the Liliane Foundation and MIVA. In 2021, the Work Council consisted of seven members: five representatives from the Liliane Foundation and two from MIVA. During the year, the composition changed to six representatives from the Liliane Foundation and one from MIVA. The Work Council convened thirteen times in

2021. There were eleven Consultation Meetings with the Executive Director.

The most important request for consent concerned the policy for hybrid working. Everyone has the freedom to work alternately in the office and at home, based on a minimum of 50% in the office. The process for handling this request for consent will be completed in early 2022. In 2021, a request for consent was also prepared for the programme of requirements for redesigning our office to facilitate hybrid working. These include the creation of flexible workstations, more consultation rooms and rooms where hybrid meetings can be held.

The structure of the International Partnerships and Projects (IPP) department changed in 2021. A number of staff members from the management department have been added to IPP, staff members have been redistributed between the teams within IPP and the job content of a number of staff members has been changed. The Work Council has issued positive advice on this matter.

In 2021, a working culture survey was conducted. The Work Council was closely involved in the inventory of the current and desired working culture.

The prolonged absence of the Executive Director led the Supervisory Board to decide to appoint an interim director who is well acquainted with both MIVA and the Liliane Foundation. As a result, the Work Council has been able to effectively continue its work.

**The Liliane Foundation attaches great importance to Sustainable Business Operations and Corporate Social Responsibility**

## 5 | Outlook

### Plans and goals for 2022

**Covid-19 will continue to have an impact on the children, our programmes and our way of working and cooperating. We now know that this does not stop us from bridging distances and achieving great results. In 2022, we will start implementing our multi-year policy plan 2022-2025: Think big, act pragmatic. A plan full of ambition to further improve the quality and effectiveness of our work.**

#### Think big, act pragmatic

**We have come a long way since 1980, but we are not finished yet and we like to challenge ourselves.**

#### In 2025:

- > Every year, we support between 70,000 and 75,000 children with high-quality customised care
- > We work with effective local networks in at least 10 countries
- > Together with our strategic partner organisations, we have an unambiguous lobbying agenda focusing on 'linking local to global'
- > We are a strong brand with a great deal of support in Dutch society
- > We are a competent and reliable cooperation partner in the international professional field
- > We obtain a higher proportion of our income from institutional fundraising
- > We continue to be a good employer, our workforce is more diverse and we have the opportunities and resources to do our job well

#### Our main goals for 2022

##### 1. QUALITY IMPROVEMENTS

The Liliane Foundation focuses on one of the most vulnerable target groups: children and young people with a disability living in a poor region. Therefore, we impose strict requirements on the knowledge and skills of our partner organisations and invest in their continuous improvement.

##### Early diagnosis

The earlier a child with a disability is diagnosed, the sooner we can start providing the right support and the better his/her quality of life will be. Currently, just 8% of the children in our programme are under 5 years old. We want to increase this to 10-15% by encouraging our partner organisations to include younger children in our programmes.

##### Reliable data

Establishing how many children we support or how many fieldworkers we train does not say enough about the quality and impact of our work. We want greater insight into the results. In 2022, we will look at the data we need, what is missing and how we can collect and record it efficiently, taking into account the time available and the needs of our partner organisations.

##### Multi-year programmes

Structural changes in a child's environment take time. In 2022, we will move from annual plans to multi-year programmes. This reduces the administrative burden for the partner organisations and creates more scope to achieve structural improvement in the lives of children with a disability. We will start in Kenya and Uganda and expand to more countries as we learn from experience.

## 2. EXPANDING THE NETWORK

In the coming years, we will expand our network of national and international experts on our themes and connect partner organisations with knowledge institutes, such as universities, training centres and healthcare institutions. We ensure knowledge exchange between our partners and encourage NGOs without a specific focus on (children with) disability to make their programmes more inclusive as well. This is how we give shape and substance to our ambition to be a knowledge broker.

### Advocacy

We will actively bring the rights and wishes of children with a disability to the attention of policymakers. Together with our partner organisations, we are drawing up an international lobbying agenda. Being a member of several international alliances means we can place issues on the (inter-)national lobby agenda and open doors. We also have access to key policymakers in the EU, WHO or UN.

## 3. STRENGTHENING OUR POSITION

We want to offer qualitative, individual help to children and initiate structural improvement and systemic change. This means that we need to increase and diversify our resources. Only then can we make an even greater impact.

### Strong brand

The vast majority of the Dutch public has heard of the Liliane Foundation (circa 91%), but not everybody knows exactly what we do (circa 59%). That is why we are going to ensure we communicate more clearly about what we stand for and what we are achieving. We also want to know more about what our donors think of us and what they need from us, because without them we cannot improve the rights and prospects of children with a disability.

### Diversifying our sources of income

We cherish our donors in the Netherlands, for they provide the foundation for our work. In addition, we will build targeted relationships with appropriate European and American funds and with institutional donors. With more money from different sources we can make an even

greater impact on the lives of children with a disability.

## 4. GOOD EMPLOYER PRACTICES

We attach great importance to being a good employer. Ultimately, we achieve our organisational goals together with our employees and volunteers. We are therefore proud of the 8.0 we scored in the employee satisfaction survey conducted in 2021. We will cherish the strengths and work on the learning points such as internal communication in 2022.

### Hybrid working

The Covid-19 measures have accelerated the transition to hybrid working. In 2022, we will redesign the office and also adapt the IT facilities to properly support this new way of working. It allows employees and volunteers to work efficiently at home and in the office and provides a good work-life balance.

### Diversity and inclusiveness

We want everyone, regardless of any impairment, age, gender, sexual orientation and cultural background, to feel at home with us. We can only offer such an environment if our workforce consists of employees from diverse backgrounds. We are going to actively work on this, including by recruiting talent from diverse population groups.

# Budget 2022-2024 (in €)

	2022	2023	2024
<b>INCOME</b>			
Total income from private individuals	14.758.944	14.972.073	15.589.946
Income from companies	360.000	360.000	400.000
Income from lottery organisations	3.744.060	1.350.000	2.450.000
Income from government subsidies	1.189.476	1.165.000	1.165.000
Income from affiliated non-profit organisations	1.359.288	1.386.474	1.414.203
Income from other non-profit organisations	3.591.485	2.848.656	3.134.271
<b>TOTAL INCOME</b>	<b>25.003.253</b>	<b>22.082.203</b>	<b>24.153.420</b>
<b>EXPENDITURE</b>			
<b>Spent on objectives</b>			
Expenditure on the annual plans	10.978.212	11.250.308	11.647.147
Expenditure on additional requests	8.454.290	5.549.411	5.915.049
Public engagement	2.425.772	2.257.003	2.278.260
	<b>21.858.274</b>	<b>19.056.723</b>	<b>19.840.455</b>
<b>Operational organisation costs</b>			
Fundraising costs	3.696.145	3.651.761	3.876.382
Management and administration costs	645.605	612.308	624.666
	<b>4.341.750</b>	<b>4.264.069</b>	<b>4.501.048</b>
<b>TOTAL EXPENDITURE</b>	<b>26.200.024</b>	<b>23.320.791</b>	<b>24.341.504</b>
<b>Balance before financial income and expenditure</b>	<b>-1.196.771</b>	<b>-1.238.589</b>	<b>-188.083</b>
Balance of financial income and expenditure	-20.000	-20.000	-20.000
<b>BALANCE OF INCOME AND EXPENDITURE</b>	<b>-1.216.771</b>	<b>-1.258.589</b>	<b>-208.083</b>

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

### 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 in 2021), 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 2021, 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 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).

**The Liliane Foundation is managed in accordance with the Supervisory Board model. 'Management, policy and execution' are separate from 'supervision'.**

> Jack, Zambia, tends his garden. PHOTO: AHDIA



## BOARD OF DIRECTORS



Executive director:

**S.H. (Steven) Berdenis van Berlekom**  
also Executive Director of MIVA

Secondary roles:

- > Member of the Board of the Dutch Coalition on Disability and Development Foundation (DCCD)
- > Member of the Board of the Community Based Rehabilitation (CBR) Global Network Foundation

Due to Steven van Berlekom's illness, the Supervisory Board appointed as interim acting Executive Director as of 1 November 2021:



**drs. W. H. (Willy) van der Luit**  
also interim acting Executive Director of MIVA  
No secondary roles

PHOTOS: RONNIE DANKELMAN

## Financial

2021 was a good year for the Liliane Foundation in financial terms. Our income amounted to €22.4 million, which was also higher than last year (€21.4 million) and higher than estimated. Most of our income (72% in 2021) originated from private donors, in the form of gifts and donations and income from bequests. 84.3% of total expenditure was spent on the objectives, which means that the Liliane Foundation easily satisfies the 70% norm for the sector. In 2021, the Liliane Foundation spent €20 million on its objectives. Spending on our programmes, SPOs and increasing awareness in 2021 was higher than in 2020 (€18.4 million) and higher than our estimate (€19.1 million). In 2021, we deliberately overspent in order to spend available resources on high-quality projects that were implemented thanks to effective cooperation between the various teams, departments and the SPOs.

Fundraising costs amounted to 13.7% of income. This is lower than the previous year (14.8%) and lower than estimated (15.7%). In 2021, fewer fundraising costs were incurred compared to the estimate and last year. Due to reduced capacity at the fundraising agencies at the end of the year, the entire budget could not be spent.

Own organisational costs are allocated in accordance with 'Goede Doelen Nederland' guidelines. On balance in 2021, an amount of €645,000 remains for management and administration costs. These were higher than in 2020 and lower than our estimate. In 2021, own organisational costs of 2.7% 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, partly because it is 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



> Movement is important for children with cerebral palsy. Yumi from the Philippines still needs a little help from fieldworker Lin to sit up straight. PHOTO: NORFIL

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 has outsourced the management to a Dutch asset manager. The manager regularly supplies reports and is accountable for the policy pursued. The Board of Directors and the Financial Audit Committee of the Supervisory Board also hold regular talks with them on the matter.

**In 2021, we deliberately overspent in order to spend available resources on high-quality projects that were implemented thanks to effective cooperation between the various teams, departments and the SPOs**

# Report of the Supervisory Board 2021

## ACTIVITIES OF THE SUPERVISORY BOARD

### Consultation with the (acting interim) Executive Director

In 2021, the Supervisory Board convened six times. The meetings mostly took place online, due to Covid-19. In 2021, the Supervisory Board approved, among other things, the multi-year policy plan 2022-2025 'Think big, act pragmatic' (see also p. 49), the Annual report and Financial Statements 2020, the Statement of Investment Principles, the Annual Plan 2022 and corresponding budget.

## SUPERVISORY BOARD COMPOSITION

### DRS. J.A. (JANNIE) RITECO

(Chair of the Supervisory Board)

#### Chair of the Executive Board of De Waerden

Secondary roles:

- Vice-chair of the QuaRijn Supervisory Board

### DRS. P.H. (PAUL) STAMSNIJDER

#### Founding partner Reputatiegroep

Secondary roles:

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

### 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

### R. (RENI) DE BOER

#### Freelance speaker and writer, champion of

### Consultation with the Work Council

The Work Council (OR) meets with the Supervisory Board (at least) once a year, as was the case in 2021. Topics of discussion included the general state of affairs, the well-being of staff during the Covid-19 pandemic, hybrid working and adjustments to the office, and the results of the culture survey. The Work Council also indicated in this meeting that it is involved in relevant decision-making in a timely and proper manner.

### equal rights for people with a disability

Secondary roles:

- Chair of Stichting Lekker Stuk

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

#### Former chair of the MIVA board

Secondary roles:

- Secretary of the DAK Network
- Vice-chair Justice and Peace Nederland
- Chair of De KIM
- Chair of Parochiële Caritas Stad Utrecht

### 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

## Supervisory Board resignation rota

Name	Appointed	Reappointed	Replacement
P.H. Stamsnijder	2014	2018	2022
R. de Boer	2014	2018	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	2027
E.A. Kaya	2019	2023	2027

### 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 comprises Mr H.A.C. Rommers RA, chair, and Ms dr. mr. J.G.C.M. Galle. The Financial Audit Committee convened four times in 2021. The meetings were attended by the 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 comprises Mr H.A.C. Rommers RA, chair, and Ms drs. J.A. Riteco. The Remuneration and Appointments Committee held a progress meeting with the Executive Director for the year 2021. The Remuneration

and Appointments Committee also prepared the Supervisory Board's self-evaluation. The self-evaluation took place in 2021 under the guidance of an external supervisor.

### Remuneration

In accordance with the policy, in 2021 no remuneration was paid to the members of the Supervisory Board. In 2021, members of the Supervisory Board were entitled to fixed 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.



> The Supervisory Board of the Liliane Foundation. From left: Piet Kuijper, Paul Stamsnijder, Jannie Riteco, Reni de Boer (vooraan), Emine Kaya, Annika Galle, Albert Rommers. PHOTO: LILIANE FONDS

#### SUPERVISORY BOARD DECLARATION

The Supervisory Board declares that it agrees with the 2021 Annual Report and the 2021 Financial Statements, taking into consideration the declaration by Dubois & Co. Chartered Accountants for the Financial Statements and Annual Report.

's-Hertogenbosch, 24 May 2022

**drs. J.A. Riteco**

*Chair of the Supervisory Board*

**H.A.C. Rommers RA**

*Member of the Supervisory Board*

**R. de Boer**

*Member of the Supervisory Board*

**drs. P.H. Stamsnijder**

*Member of the Supervisory Board*

**P.J.M. Kuijper**

*Member of the Supervisory Board*

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

*Member of the Supervisory Board*

**drs. E.A. Kaya MA**

*Member of the Supervisory Board*



> An inclusive school in Vietnam provides extra lessons in a remedial teaching room. PHOTO: RCI

# Financial statements 2021

## Balance sheet as at 31 december 2021

(after result appropriation)

	31-12-2021	31-12-2020
<b>ASSETS</b>		
<b>Tangible fixed assets</b>		
Operating assets	1,690,537	1,644,636
Receivables	8,463,959	10,222,060
Securities	2,054,360	0
Cash and cash equivalents	7,918,886	7,396,108
	18,437,205	17,618,168
<b>TOTAL ASSETS</b>	<b>20.127.742</b>	<b>19.262.804</b>
<b>LIABILITIES</b>		
<b>Reserves and funds</b>		
Reserves		
* Continuity reserve	5,990,000	5,350,000
* Earmarked reserves	6,863,684	8,334,586
	12,853,684	13,684,586
Funds		
* Earmarked funds	604,887	1,064,000
	13,458,571	14,748,586
Provisions	144,000	409,000
Long-term liabilities	1,742,335	1,376,443
Current liabilities	4,782,836	2,728,775
<b>TOTAL LIABILITIES</b>	<b>20.127.742</b>	<b>19.262.804</b>

## Statement of Income and Expenditure 2021

	Actual 2021	Budget 2021	Actual 2020
<b>INCOME</b>			
Income from private individuals	16,049,391	13,767,000	15,892,905
Income from companies	298,385	450,000	342,602
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	695,496	1,069,788	149,426
Income from affiliated non-profit organisations	1,243,103	1,244,400	1,223,785
Income from other non-profit organisations	2,728,729	2,665,000	2,443,412
<b>TOTAL INCOME</b>	<b>22,365,104</b>	<b>20,546,188</b>	<b>21,402,130</b>
<b>EXPENDITURE</b>			
<b>Spent on objectives</b>			
Expenditure on annual plans	10,926,710	11,632,536	10,852,513
Expenditure on additional requests	7,022,148	5,321,375	5,787,695
Public engagement	2,014,996	2,117,157	1,752,123
	19,963,854	19,071,068	18,392,331
Fundraising costs	3,068,412	3,225,240	3,167,813
Management and administration costs	644,807	647,962	620,776
<b>TOTAL EXPENDITURE</b>	<b>23,677,073</b>	<b>22,944,271</b>	<b>22,180,920</b>
Balance before financial income and expenditure	-1,311,969	-2,398,083	-778,790
Balance of financial income and expenditure	21,953	-6,000	-2,315
<b>BALANCE OF INCOME AND EXPENDITURE</b>	<b>-1,290,016</b>	<b>-2,404,083</b>	<b>-781,105</b>

## RESULT APPROPRIATION 2021

The allocation of the balance of income and expenditure for 2021 is proposed as follows:

	Actual 2021	Budget 2021	Actual 2020
<b>RESULT APPROPRIATION (DETAIL)</b>			
<b>Addition (+) withdrawal (-) to:</b>			
- Continuity reserve	640,000	-70,000	-70,000
- Earmarked reserve for programme implementation	10,000	120,000	-510,000
- Earmarked reserve for Riet Fonds obligations	-35,000	-41,000	-58,000
- Earmarked reserve for CBR	0	0	-574,841
- Earmarked reserve for unrealized investment result	57,168	0	0
- Earmarked reserve for strategy and policy	-1,503,071	-2,179,750	-586,288
- Earmarked funds	-459,114	-233,333	1,018,024
	<b>-1,290,016</b>	<b>-2,404,083</b>	<b>-781,105</b>

The proposal for result appropriation has been processed as such in the balance sheet as at 31 December 2021.

## CASH FLOW STATEMENT FOR 2021

	2021	2020
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Results	-1,290,016	-781,105
Adjustments for:		
- depreciation for tangible fixed assets	194,845	179,602
<b>Changes in working capital:</b>		
- change in receivables	1,758,101	-1,068,100
- change in current liabilities	2,054,062	157,992
- change in long-term liabilities	365,892	775,465
- change in provisions	-265,000	-242,000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2,817,884</b>	<b>-978,146</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments in tangible fixed assets	-240,746	-173,972
Investment in securities	-2,054,360	0
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>-2,295,106</b>	<b>-173,972</b>
<b>CHANGE IN CASH (A+B)</b>	<b>522,778</b>	<b>-1,152,118</b>
Cash and cash equivalents as of January 1	7,396,108	8,548,226
Cash and cash equivalents as of December 31	7,918,886	7,396,108
<b>CHANGE IN CASH</b>	<b>522,778</b>	<b>-1,152,118</b>

## General notes

### 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 historical costs. 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 financial statement and the consolidated financial statement 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 Currency

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 financial statements 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.

##### 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.

###### *Other reserves*

The other reserves concern reserve resources that have not yet been allocated, but which will also be spent within the framework of the objective.

For further explanation of the reserve policy, see page 70.

##### 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 statements 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 format from Appendix 1 of the 'Financial Management' guideline has been applied in the table 'Balance of financial income and expenses' (see chapter 6. 'Explanation of statement of income and expenses'). The Net result from cash and cash equivalents is the line 'Other interest'. The annual accounts also comply with the

'Regulations on the remuneration of directors of charitable organisations' of Goede Doelen Nederland.

### Executive director

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

### 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.

## Principles for the determination of the result

### 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 programmes 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 Pensioenfondsgereguleerder 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 2021 was 106.6%.

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 organisation

The costs of the own organisation 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 2021

	2021	2020
<b>TANGIBLE FIXED ASSETS</b>		
<b>Operating assets</b>		
Purchase value balance as at 1 January	3,689,548	3,515,577
Cum. depreciation balance as at 1 January	-2,044,913	-1,865,311
<b>BALANCE SHEET VALUE AS AT 1 JANUARY</b>	<b>1,644,636</b>	<b>1,650,266</b>
Investments financial year	240,746	173,972
Disinvestments financial year, purchase value	-45,538	0
Disinvestments financial year, cum. depreciations	45,538	0
Depreciations financial year	-194,845	-179,602
<b>BALANCE SHEET VALUE AS AT 31 DECEMBER</b>	<b>1,690,537</b>	<b>1,644,636</b>
Purchase value as at 31 December	3,884,756	3,689,549
Cum. depreciations as at 31 December	-2,194,220	-2,044,913
<b>BALANCE SHEET VALUE AS AT 31 DECEMBER</b>	<b>1,690,537</b>	<b>1,644,636</b>
Office inventory and equipment	6,134	6,677
Computer equipment and software	181,385	239,865
Office building including renovation and furnishing	1,503,017	1,398,094
<b>BALANCE SHEET VALUE AS AT 31 DECEMBER</b>	<b>1,690,537</b>	<b>1,644,636</b>

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 2021, investments were mainly made in planned roof renovation and making the building more sustainable by installing solar panels.

	31-12-2021	31-12-2020
<b>RECEIVABLES AND ACCRUALS</b>		
Inheritances and legacies	6,478,221	7,345,743
Committed donations to be received	1,637,832	1,723,500
Current account Liliane Foundation - MIVA	124,524	323,072
Prepaid on programmes	153,980	723,006
Other receivables and accruals	69,402	106,739
<b>TOTAL RECEIVABLES AND ACCRUALS</b>	<b>8,463,959</b>	<b>10,222,060</b>

The receivables mainly concern the portfolio of 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.

The committed donations to be received also include the receivable from the National Postcode Lottery of € 1.35 million.

Prepaid on programmes 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. The strong decrease compared to 2020 is explained by the fact that not all installments have been paid to the SPOs within the year in 2020, mainly because new legislation in India has delayed the spending of the annual plans in India.

	2021	2020
<b>SECURITIES</b>		
Opening balance financial year	0	0
Purchases	2,100,018	0
Sales	-102,826	0
Unrealized investment result	57,168	0
<b>YEAR-END BALANCE</b>	<b>2,054,360</b>	<b>0</b>

### 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. There is no certainty about the value given the restructuring (2021 figures not yet available). Based on information received, the value of these participations at year-end 2021 (as in previous years) is estimated at nil. The value is also expected to be minimal in the coming years.

### 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.

	31-12-2021	31-12-2020
<b>CASH AND CASH EQUIVALENTS</b>		
Bank, savings and current accounts	7,905,195	7,391,437
Cash	13,691	4,671
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>7,918,886</b>	<b>7,396,108</b>

The total cash and cash equivalents at the end of the 2021 financial year amount to €7.9 million compared to €7.4 million in 2020. 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 2021, an amount of € 672,000 has been earmarked as non-disposable based on agreements with donors. €150,000 of this amount is intended to

be able to make payments from obligations under the Riet Fonds in 2021 (see under 'Provisions' and 'Reserves') and €522,000 to make payments arising from gifts that have been given a specific destination by the donor. (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.

	2021	2020
<b>RESERVES</b>		
Opening balance financial year	13,684,586	15,483,715
Balance allocation financial year	-830,902	-1,799,129
<b>YEAR-END BALANCE</b>	<b>12,853,684</b>	<b>13,684,586</b>

	Opening balance 2020	Balance allocation 2020	Opening balance 2021	Balance allocation 2021	Year-end balance 2021
<b>RESERVES ALLOCATED TO:</b>					
Continuity reserve	5,420,000	-70,000	5,350,000	640,000	5,990,000
<b>Earmarked reserve for</b>					
Programme implementation	4,350,000	-510,000	3,840,000	10,000	3,850,000
<b>Earmarked reserve for</b>					
'Riet Fonds obligations'	99,000	-58,000	41,000	-35,000	6,000
Earmarked reserve for CBR	574,841	-574,841	0	0	0
Earmarked reserve unrealized investment results	0	0	0	57,168	57,168
Earmarked reserve for strategy and policy	5,039,875	-586,288	4,453,587	-1,503,071	2,950,516
	<b>15,483,715</b>	<b>-1,799,129</b>	<b>13,684,586</b>	<b>-830,902</b>	<b>12,853,684</b>

#### 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 2021 therefore amounts to € 5.99 million. Goede Doelen Nederland uses a standard of 150% of the costs of their own work organisation.

#### EARMARKED RESERVES

In its reserve policy, which has recently been reviewed, 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 SPO's 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 2021, the reserve is €3.85 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'). This obligation amounts to €6,000 at the end of year 2021.

*Earmarked reserve for 'CBR'*

At year end 2016, the Liliane Foundation established an earmarked reserve to be able to invest in capacity development, aimed at improving the quality of the programmes with our partner organisations in the South in the specific field of 'Community Based Rehabilitation' (CBR). This can be improved, for example, by investing in training for the people involved in implementing the CBR programmes daily. In 2020, the remainder of this earmarked reserve was used to further develop knowledge and practical skills. The quality of the CBR approach automatically receives attention in our programmes. Quality is assessed during programme evaluations or specific evaluations, aimed at CBR. The ID team possesses CBR expertise and a network of CBR experts to advise SPOs on this issue.

*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 2022-2024, withdrawals have been budgeted for financing strategic choices for the organisation 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 organisation refer, among other things, to strategic choices to, for example, focus more on the quality of care for children, for example through training programmes in countries for care providers. The organisation strives in everything to help the children as best as possible: the child is central.

In 2021, €3.3 million was withdrawn from this appropriated reserve and €1.8 million was added (due to higher income than budgeted).

*Earmarked reserve for unrealized investment results*

Out of prudence, 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 amounts to € 57,168.

	2021	2020
<b>FUNDS</b>		
Opening balance financial year	1,064,000	45,976
Balance allocation financial year	-459,114	1,018,024
<b>YEAR-END BALANCE</b>	<b>604,887</b>	<b>1,064,000</b>

	Opening balance 2020	Balance allocation 2020	Opening balance 2021	Balance allocation 2021	Year-end balance 2021
<b>FUNDS DISTRIBUTED TO:</b>					
Earmarked fund NPL NLR Vietnam	3,331	-3,331	0	0	0
Earmarked fund Diorapthe/Work&Respect	0	115,000	115,000	-50,000	65,000
Earmarked fund Hans en Lucia Pieters Indonesia	0	550,000	550,000	-147,896	402,105
Earmarked fund for ZECREP, Zambia	0	199,000	199,000	-161,218	37,782
Earmarked fund Bert Gerritsen	0	200,000	200,000	-100,000	100,000
Earmarked fund AFAS Foundation	5,079	-5,079	0	0	0
Earmarked fund Benjamin Koerhuis	37,567	-37,567	0	0	0
	<b>45,976</b>	<b>1,018,024</b>	<b>1,064,000</b>	<b>-459,114</b>	<b>604,887</b>

*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. No new funds were formed in 2021. However, some allocations concern both withdrawals and additions. The total of the earmarked funds decreased in 2021.

	2021	2020
<b>PROVISIONS</b>		
<b>Long-term liabilities Riet Fonds</b>		
Balance start financial year	409,000	651,000
Fees paid to donor	-300,000	-300,000
Other changes	35,000	58,000
<b>YEAR-END BALANCE</b>	<b>144,000</b>	<b>409,000</b>

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 is based on an actuarial Net Present Value (NPV) calculation of the remaining liability of a maximum of €150,000 in 2022. The NPV calculation is updated annually. The other movements relate to a change in the discount rate and the mortality probability used in the actuarial calculation.

For the difference between the actuarial and the remaining nominal obligation, the Liliane Foundation has formed the appropriated reserve for the Riet Fonds Liabilities as a precaution to be able to always meet the nominal obligation in the future, in accordance with the agreement with the donors. The total liability is held in the form of deposits or savings. The interest that is received on this is spent on objectives.

	31-12-2021	31-12-2020
<b>LONG-TERM LIABILITIES</b>		
Long-term project liabilities	1,742,335	1,376,443
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>1,742,335</b>	<b>1,376,443</b>

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.

	31-12-2021	31-12-2020
<b>CURRENT LIABILITIES</b>		
Project liabilities	3,564,406	2,238,066
Personnel costs to be paid	561,321	342,930
Creditors	195,194	109,556
Accruals	93,474	38,223
Subsidies received in advance	346,987	0
VAT to be paid	21,454	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,782,836</b>	<b>2,728,775</b>

The personnel costs to be paid include the wage costs to be incurred for 2 employees who are no longer active as of December 31, 2021, and who will leave employment in the course of 2022.

The subsidies received in advance relates to the subsidies from the Ministry of Foreign Affairs for the programme: Make Way - Embracing intersectionality for inclusion.

In 2021, the Liliane Foundation became a VAT entrepreneur, and the VAT administration was set up. This year, for the first time, a VAT liability has been included in the annual accounts.

#### 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 ten (10) legacies that have become open in 2021 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 eighteen (18) inheritances that became open 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.

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 programme: 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 programme 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 "Zorgkompas-Kameroen" 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 €1,487,466. The commitment for 2022, 2023 and 2024 is conditional: if the realization of the objectives of 2021 is approved by the board of the AFAS Foundation, funding for the year 2022 will follow. This approach also applies to subsequent years.

## Statement of Income and Expenditure 2021

	Actual 2021	Budget 2021	Actual 2020
<b>INCOME</b>			
Income from private individuals	16,049,391	13,767,000	15,892,905
Income from companies	298,385	450,000	342,602
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	695,496	1,069,788	149,426
Income from affiliated non-profit organisations	1,243,103	1,244,400	1,223,785
Income from other non-profit organisations	2,728,729	2,665,000	2,443,412
<b>TOTAL INCOME</b>	<b>22,365,104</b>	<b>20,546,188</b>	<b>21,402,130</b>

Total income in 2021 amounted to €22.4 million, which is higher than the previous year and our estimate. Compared to 2020, income from private individuals and income from government subsidies increased in 2021.

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 2021	Budget 2021	Actual 2020
<b>INCOME FROM PRIVATE INDIVIDUALS</b>			
Income from donations and gifts	8,387,485	7,367,000	7,664,681
Income from inheritances and legacies	7,661,906	6,400,000	8,228,224
<b>TOTAL INCOME FROM PRIVATE INDIVIDUALS</b>	<b>16,049,391</b>	<b>13,767,000</b>	<b>15,892,905</b>

Income from donations and gifts decreased by 9.4% in 2021 compared with the previous year. This increase is caused by higher income from large donors than budgeted and we are more successful in retaining donors in the first year they are with us. As at 31 December 2021, the number of active individual donors amounted to 79,495 (2020: 80,400).

Income from inheritances and legacies decreased with 7% compared with the previous year and were almost 20% higher than budgeted. The budget was a cautious approach based on the 5-year average. As at 2021, the number of new bequests amounted to 157 (2020: 175).

	Actual 2021	Budget 2021	Actual 2020
<b>INCOME FROM GOVERNMENT SUBSIDIES</b>			
<b>TOTAL INCOME FROM GOVERNMENT SUBSIDIES</b>	<b>695,496</b>	<b>1,069,788</b>	<b>149,426</b>

Income from government subsidies concern in 2021 the programme: Make Way - Embracing intersectionality for inclusion. It was foreseen in the budget that this programme would start as of the first quarter. This became the second

quarter, because of which the subsidy was lower than budgeted. In 2020 the government subsidies concerned an incidental subsidy for the Voices for Inclusion project.

	Actual 2021	Budget 2021	Actual 2020
<b>SPENT ON OBJECTIVES</b>			
<b>EXPENDITURE ON ANNUAL PLANS</b>			
Outsourced work	9,604,246	10,320,000	9,583,572
Allocated own organisational costs	1,322,464	1,312,536	1,268,941
	<b>10,926,710</b>	<b>11,632,536</b>	<b>10,852,513</b>
<b>EXPENDITURE ON ADDITIONAL REQUESTS</b>			
Outsourced work	6,023,195	4,330,000	5,088,677
Allocated own organisational costs	998,953	991,375	699,018
	<b>7,022,148</b>	<b>5,321,375</b>	<b>5,787,695</b>
<b>PUBLIC ENGAGEMENT</b>			
Direct costs related to public engagement	1,062,241	1,170,125	952,134
Allocated own organisational costs	952,756	947,032	799,989
	<b>2,014,996</b>	<b>2,117,157</b>	<b>1,752,123</b>
Total direct expenditure on objectives	16,689,682	15,820,125	15,624,383
Allocated own organisational costs	3,274,172	3,250,943	2,767,948
<b>TOTAL EXPENDITURE ON OBJECTIVES</b>	<b>19,963,854</b>	<b>19,071,068</b>	<b>18,392,331</b>

Total expenditure on the objectives amounted to €20.0 million in 2021 compared with €18.4 million in 2020 and budgeted €19.1 million. Expenditure on the annual plans and additional requests was €1.3 million higher in 2021 than in 2020. Expenditure on the annual plans is almost the same as last year and 0.7 million lower than budgeted. The additional requests were higher than budgeted and last year, where IPP was having

a underspending on extra requests for a few years, in 2021 there was (controlled, approved by the MT) overspending. Available funds were spent on high-quality projects that were realized thanks to good cooperation between the various teams, departments and SPOs.

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 programmes.

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 Organisations (POs), so that they are better able to provide children with the right support, and programme management, which is also a precondition for effective and efficient implementation of the programme.

In 2021, (in addition to the €9.6 million spent on the annual plans) a total of €4.8 million was spent on support for additional SPO projects. In addition, €0.9 million was spent on special projects, including projects initiated by the

Liliane Foundation and the MakeWay programme subsidized by the Dutch Ministry of Foreign Affairs. 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.

In 2020, (in addition to the €9.6 million spent on the annual plans) a total of €4.4 million was spent on support for additional SPO projects. In addition, €440,000 was spent on special projects initiated by the Liliane Foundation, and €350,000 on evaluations, scientific research, and information. The latter is important to allow us to continue to improve our work.

Expenditure on public engagement is higher than last year and remained well within budget. This can be explained by an underspending in 2020, which decreased in 2021. In 2021, part of the budget .

	Actual 2021	Budget 2021	Actual 2020
<b>SPENDING PERCENTAGE</b>			
Total spent on objectives	19,963,854	19,071,068	18,392,331
Sum of expenses	23,677,073	22,944,271	22,180,920
<b>SPENDING PERCENTAGE</b>	<b>84.3%</b>	<b>83.1%</b>	<b>82.9%</b>

This shows that 84.3% of the total expenses was spent on objectives. The spending percentage (on expenses) is higher than last year and the budget.

## FUNDRAISING

	Actual 2021	Budget 2021	Actual 2020
<b>FUNDRAISING COSTS</b>			
Fundraising	1,192,436	1,177,000	1,445,838
Retention / Winback	167,862	223,000	189,481
Legacy Campaign	176,575	242,000	203,200
Other costs	35,153	94,996	37,208
<b>Total fundraising costs</b>	<b>1,572,026</b>	<b>1,736,996</b>	<b>1,875,727</b>
<b>Allocated costs own organisation</b>	<b>1,496,386</b>	<b>1,488,244</b>	<b>1,292,086</b>
	<b>3,068,412</b>	<b>3,225,240</b>	<b>3,167,813</b>

In 2021, fundraising costs were lower compared to budget and last year. Due to reduced capacity at the fundraising agencies at the end of the year, the full budget could not be used

	Actual 2021	Budget 2021	Actual 2020
<b>PERCENTAGE OF FUNDRAISING COSTS</b>			
Fundraising costs	3,068,412	3,225,240	3,167,813
Sum of income	22,365,104	20,546,188	21,402,130
<b>PERCENTAGE OF FUNDRAISING COSTS</b>	<b>13.7%</b>	<b>15.7%</b>	<b>14.8%</b>

In 2021, with lower fundraising costs, the total income has increased and therefore the percentage of recruitment c 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 2021
	Annual plans	Extra applications	Public engagement			
	%	%	%			
Personnel costs	24.9	18.8	17.6	27.3	11.3	100.0
Housing costs	23.0	17.3	18.6	30.4	10.7	100.0
Office and general costs	23.0	17.3	18.6	30.4	10.7	100.0
except for bank costs	0.0	0.0	0.0	0.0	100.0	100.0
Depreciation and interest	23.0	17.3	18.6	30.4	10.7	100.0

Specification and cost allocation

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2021	Total budget 2021	Total actual 2020
	Annual plans	Extra applications	Public engagement					
	EUR	EUR	EUR					
Outsourced work	9,604,246	6,023,195				15,627,441	14,650,000	14,672,249
Advertising and communication			1,062,241	1,572,026		2,634,267	2,907,121	2,827,861
Personnel costs	1,118,393	845,782	788,011	1,227,126	508,905	4,488,217	4,398,700	3,848,858
Housing costs	12,275	9,214	9,910	16,197	5,683	53,278	71,300	54,222
Office and general costs	146,903	110,262	118,594	193,830	109,436	679,025	730,150	598,128
Depreciation and interest	44,892	33,695	36,241	59,233	20,783	194,845	187,000	179,602
<b>TOTAL</b>	<b>10,926,710</b>	<b>7,022,148</b>	<b>2,014,996</b>	<b>3,068,412</b>	<b>644,807</b>	<b>23,677,073</b>	<b>22,944,271</b>	<b>22,180,920</b>

The calculation method is explained on page 67.

	Actual 2021	Budget 2021	Actual 2020
<b>COSTS OWN ORGANISATION</b>			
<b>Personnel costs</b>			
Salary costs	3,192,061	3,256,000	2,781,155
Social Security	535,632	557,700	477,188
Pension costs	361,800	375,000	301,019
Travel and accommodation costs	22,015	103,000	16,647
Hiring costs	302,847	120,000	258,148
Cost of courses/training	69,942	76,000	64,645
Other personnel costs	197,672	46,000	109,937
Charged personnel costs	-193,752	-135,000	-159,881
	<b>4,488,217</b>	<b>4,398,700</b>	<b>3,848,858</b>
<b>Housing costs</b>			
Energy costs	19,730	20,800	18,098
Insurance/taxes	11,826	11,100	11,401
Other housing costs	21,722	39,400	24,723
	<b>53,278</b>	<b>71,300</b>	<b>54,222</b>
<b>Office and general costs</b>			
ICT costs	263,103	297,000	227,721
Office costs	207,518	224,950	224,306
Other general costs	197,602	196,000	141,376
Costs of the Supervisory Board	10,802	12,200	4,725
	<b>679,025</b>	<b>730,150</b>	<b>598,128</b>
<b>Depreciation</b>			
Depreciation	194,845	187,000	179,602
	<b>194,845</b>	<b>187,000</b>	<b>179,602</b>
<b>TOTAL COSTS OWN ORGANISATION</b>	<b>5,415,365</b>	<b>5,387,150</b>	<b>4,680,810</b>

The total costs for own organisation have increased by 16% compared to 2020 and are equal to the budget.

Staff costs are 17% higher than in 2020 due to:

- Higher salary costs due to an increase in the number of FTEs in permanent employment and the indexation of salaries. The number of FTEs in permanent employment has increased from 50.4 FTE at the end of 2020 to 58.2 FTE at the end of 2021. This increase is in line with the budget and can mainly be explained by some employees who have been employed for the MakeWay program for the duration of the program.
- Higher hiring costs compared to last year and budget because of the replacement of long-term sick and temporary workers during the recruitment of new employees.

- Higher other personnel costs due to the provision for the wage costs still to be incurred of 2 employees who are no longer active as of December 31, 2021, and who will leave employment in the course of 2022.

Travel and accommodation costs were again significantly lower than budgeted, as the budget included partial travel back to the office, but this was only possible to a limited extent due to the corona measures.

Housing costs are in line with last year. The ICT costs and the general costs have increased - in accordance with the budget - compared to last year. The increase in general costs is the result of external support in carrying out the culture research and drawing up the long-term policy plan.

	Actual 2021	Budget 2021	Actual 2020
<b>COST PERCENTAGE MANAGEMENT AND ADMINISTRATION</b>			
Management and administration costs	644,807	647,962	620,776
Sum of expenses	23,677,073	22,944,271	22,180,920
<b>COST PERCENTAGE MANAGEMENT AND ADMINISTRATION</b>	<b>2.7%</b>	<b>2.8%</b>	<b>2.8%</b>
The 'Management and administration costs' concern the costs of the own organisation that cannot be allocated to the expenditure on the objective or to the fundraising costs. The management and administration costs in 2021 are lower than budgeted.			In 2021, the costs of the own organisation at 2.7% remain below the internal standard of a maximum of 6.5%.
	<b>Actual 2021</b>	<b>Budget 2021</b>	<b>Actual 2020</b>
<b>BALANCE OF FINANCIAL INCOME AND EXPENSES</b>			
Other interest	-27,198	-6,000	-2,315
Dividend from investments	1,272	0	0
Realized investment result	49	0	0
Unrealized investment result	57,168	0	0
<b>GROSS PROFIT INTEREST AND INVESTMENTS</b>	<b>31,291</b>	<b>-6,000</b>	<b>-2,315</b>
Costs of investments	-9,338	0	0
<b>NET RESULT INTEREST AND INVESTMENTS</b>	<b>21,953</b>	<b>-6,000</b>	<b>-2,315</b>

Under 'Other interest', the interest paid and received on savings accounts, current accounts and deposits is shown. The decrease compared to the previous year is caused by the charging of negative interest by the banks. We limit this 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.

## Notes to the 2021 cash flow statement

Cash and cash equivalents increased by € 0.5 million in 2021.

The cash flow from operating activities amounts to € 2.8 million positive and concerns a negative result of € 1.2 million, offset by a significant positive movement in working capital, mainly because of increased project obligations and collection of receivables.

The cash flow from investing activities amounts to € 2.3 million negative and mainly concerns investments in investment securities of € 2.1 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 55.7 over 2021 (50.0 over 2020). In addition, in 2021 102 (2020: 109) 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 2022.

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 430 points. The BSD score of 430 points corresponds to a maximum (standard) annual income of €125,011 for the period January to December 2021 (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 €209,000 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.

Since November 2021, the executive director has been replaced by an interim executive director. In 2021, in accordance with the WNT, a maximum remuneration of €27,700 per month for an interim executive director not in paid employment will apply for the first 6 months and €21,000 per month for the following 6 months. However, the hourly wage will never exceed € 199 per hour. The amounts are exclusive of VAT. As can be seen from the overview below, the income of the interim director-administrator remains within the applicable maximums.

<b>Name</b>	S.H. Berdenis van Berlekom	W.H. van der Luit
<b>Title</b>	Executive director	Executive director
<b>Employment contract</b>	Fixed term (4 years)	Interim contract
<b>Contracted hours</b>	40 hours	24 hours
<b>Part-time percentage</b>	100%	60%
<b>Period</b>	Jan - Dec 2021	Nov - Dec 2021

	2021	2021
<b>REMUNERATION</b>		
Gross salary	114,222	23,157
Gross holiday pay (8%)	8,953	none
Year-end bonuses and suchlike	none	none
Variable salary	none	none
<b>TOTAL GROSS TAXABLE ANNUAL INCOME</b>	<b>123,175</b>	<b>23,157</b>
<b>GROSS TAXABLE ANNUAL INCOME NORM</b>	<b>125,011</b>	
Taxable allowances/additions	none	none
Employer contribution pension costs (60%)	15,115	none
Pension compensation	none	none
Other long-term benefits	none	none
Employment termination benefits	none	none
<b>TOTAL REMUNERATION 2021</b>	<b>138,290</b>	<b>23,157</b>
<b>TOTAL REMUNERATION 2020</b>	<b>133,068</b>	<b>none</b>
<b>REMUNERATION NORM INCL. EMPLOYER COSTS PRO RATA</b>	<b>209,000</b>	<b>55,400</b>

### Remuneration supervisors

Members of the Supervisory Board can claim an annual fee equal to the maximum volunteer allowance (2021: €1,800) for the chairman and for 50% (2021: €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 56.

## Events after the balance date

As of March 21, 2022, the Stichting Evenementen Liliane Fonds is liquidated and the assets have been transferred to the Liliane Foundation. The Liliane Foundation has been appointed by the Chamber of Commerce as custodian of the books and records.

# Consolidated Financial statements 2021

## Consolidated balance sheet as at 31 december 2021

(after appropriation of balance of income and expenditure)

### Liliane Foundation, MIVA and Events Liliane Foundation

	31-12-2021	31-12-2020
<b>ASSETS</b>		
<i>Tangible fixed assets</i>		
Assets	1,690,537	1,644,854
Stocks	14,027	14,235
Receivables	8,962,073	10,365,820
Securities	2,054,360	0
Cash and cash equivalents	9,914,502	9,704,943
	20,944,962	20,084,998
<b>TOTAL ASSETS</b>	<b>22,635,499</b>	<b>21,729,852</b>
<b>LIABILITIES</b>		
<i>Reserves and funds</i>		
Reserves		
Continuity reserve	6,980,000	6,150,000
Earmarked reserves	7,606,523	9,225,397
Other reserves	48,467	45,478
	14,634,990	15,420,876
Funds		
Earmarked funds	1,278,772	1,738,865
	15,913,762	17,159,741
Provisions	144,000	409,000
Long-term liabilities	1,742,335	1,376,443
Current liabilities	4,835,402	2,784,668
<b>TOTAL LIABILITIES</b>	<b>22,635,499</b>	<b>21,729,852</b>

## Consolidated statement of income and expenditure for 2021

### Liliane Foundation, MIVA and Events Liliane Foundation

	Actual 2021	Budget 2021	Actual 2020
<b>INCOME</b>			
Income from individuals	17,379,109	15,292,000	17,808,558
Income from companies	313,680	452,500	347,598
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	695,496	1,069,788	149,425
Income from other non-profit organisations	3,629,492	3,240,000	2,960,123
<b>SUM OF INCOME</b>	<b>23,367,777</b>	<b>21,404,288</b>	<b>22,615,704</b>
<b>EXPENDITURE</b>			
<b>Spent on objectives</b>			
Expenditure on annual plans	10,926,710	11,805,851	10,792,097
Expenditure on additional requests	7,115,855	5,452,292	5,804,485
Public engagement	2,305,679	2,367,025	2,033,576
	20,348,244	19,625,168	18,630,157
Fundraising costs	3,533,450	3,648,359	3,643,635
Management & administration costs	748,900	704,745	792,950
<b>SUM OF EXPENDITURE</b>	<b>24,630,594</b>	<b>23,978,272</b>	<b>23,066,742</b>
Balance before financial income and expenditure	-1,262,817	-2,573,984	-451,038
Balance of financial income and expenditure	16,839	-6,000	-2,168
<b>BALANCE OF INCOME AND EXPENSES</b>	<b>-1,245,978</b>	<b>-2,579,984</b>	<b>-453,206</b>

## 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. S.H. Berdenis van Berlekom. This creates an economic unity of management, organisation, and personnel. The consolidation also includes, from 1 December 2020, the Events Liliane Foundation. The board of the Events Liliane Foundation has been changed from 1 December 2020, in such a way that the Liliane Foundation can exercise predominant control.

The foundations included in the consolidation are:

- Liliane Foundation, 's-Hertogenbosch (100%)
- MIVA, 's-Hertogenbosch (100%)
- Events Liliane Foundation, 's-Hertogenbosch (100%, as of 1 december 2020)

The principles of valuation and determination of the result for the financial statements and the consolidated financial statements 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 64-67.

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 2021 amounted to € 2.2 million. This consisted of € 1.3 million in income from private individuals and € 0.9 million in income from other non-profit organisations.

### Expenditure

In 2021, 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), 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 organisations consist of the same people.

**Profile Events Liliane Foundation**

Stichting Evenementen Liliane Fonds  
 Havensingel 26  
 5211 TX 's-Hertogenbosch  
 CoC 17264176

*Purpose*

Stichting Evenementen Liliane Fonds, established on October 12, 2009, has its registered office in 's-Hertogenbosch, with its offices in 's-Hertogenbosch, and its purpose is to organise events and activities for the Liliane Fund Foundation and, furthermore, everything related to all this is directly or indirectly related or may be conducive thereto, in the broadest sense.

*Board/Supervisory Board*

The board of the foundation consists of at least three members.

## Notes to the consolidated balance sheet as at 31 december 2021

	2021	2020
<b>TANGIBLE FIXED ASSETS</b>		
Company assets		
Purchase value beginning of the financial year	3,755,440	3,581,469
Cum. depreciation beginning of the financial year	-2,110,587	-1,930,065
<b>BOOK VALUE BEGINNING FINANCIAL YEAR</b>	<b>1,644,854</b>	<b>1,651,404</b>
Investments financial year	240,746	173,972
Divestments financial year, purchase value	-46,802	0
Divestments financial year, cum. depreciation	46,638	0
Depreciation financial year	-194,899	-180,522
<b>BOOK VALUE END FINANCIAL YEAR</b>	<b>1,690,537</b>	<b>1,644,854</b>
Purchase value end financial year	3,949,384	3,755,441
Cum. depreciation end financial year	-2,258,847	-2,110,587
<b>BOOK VALUE END FINANCIAL YEAR</b>	<b>1,690,537</b>	<b>1,644,854</b>
Office inventory and equipment	6,134	6,677
Computer equipment and software	181,385	240,083
Office building including renovation and furnishing	1,503,017	1,398,094
<b>BOOK VALUE END FINANCIAL YEAR</b>	<b>1,690,537</b>	<b>1,644,854</b>

The tangible fixed assets relate almost entirely to the Liliane Foundation. For a further explanation we refer to page 68 of the financial statements of the Liliane Foundation.

	31-12-2021	31-12-2020
<b>STOCKS</b>		
<b>STOCK OF TRADE GOODS</b>	<b>14,027</b>	<b>14,235</b>

	31-12-2021	31-12-2020
<b>RECEIVABLES AND ACCRUALS</b>		
Inheritances and legacies	6,874,679	7,810,630
Committed donations to be received	1,837,832	1,723,500
Prepaid on programs	153,980	723,006
Other receivables and accruals	95,582	108,684
<b>TOTAL RECEIVABLES AND ACCRUALS</b>	<b>8,962,073</b>	<b>10,365,820</b>

The receivables and accrued income mainly relate to the Liliane Foundation. For a further specification and explanation, we refer to page 68 of the financial statements 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 69 of the financial statements of the Liliane Foundation

	31-12-2021	31-12-2020
<b>CASH AND CASH EQUIVALENTS</b>		
Bank, savings, and current accounts	9,900,811	9,700,272
Cash	13,691	4,671
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>9,914,502</b>	<b>9,704,943</b>

The cash and cash equivalents consist of € 7.9 million of the cash and cash equivalents of the Liliane Foundation, € 2.0 million of those of the MIVA Foundation and € 31,000 of the cash and cash equivalents of Events Liliane Foundation.

#### RESERVES AND FUNDS

	2021	2020
<b>RESERVES</b>		
Balance beginning financial year	15,420,876	16,728,447
Addition of the Events Liliane Foundation	2,988	42,470
Appropriation result for the financial year	-788,873	-1,350,042
<b>BALANCE END FINANCIAL YEAR</b>	<b>14,634,992</b>	<b>15,420,876</b>
<b>FUNDS</b>		
Balance beginning financial year	1,738,865	842,030
Appropriation result for the financial year	-460,093	896,835
<b>BALANCE END FINANCIAL YEAR</b>	<b>1,278,772</b>	<b>1,738,865</b>

For a further explanation of the reserves and funds of the Liliane Foundation, we refer to pages 70-73 of the financial statements.

At the end of 2021, MIVA's reserves consist of €990,000 continuity reserve, €250,000 earmarked reserve for Programme Implementation, €312,000 earmarked reserve for strategy and policy and €181,000 earmarked reserve for Hoefje Tannetje.

The reserve of Events Liliane Foundation at the end of 2021 consists of an earmarked reserve for € 48,467.

MIVA's earmarked funds can be specified as follows.

	2021	2020
<b>Earmarked fund 'Pater Balemans'</b>		
Balance beginning financial year	397,118	443,417
Appropriation result for the financial year	-94,177	-46,299
<b>BALANCE END FINANCIAL YEAR</b>	<b>302,941</b>	<b>397,118</b>
<b>Earmarked fund 'Vrienden van Pater Peeters'</b>		
Balance beginning financial year	277,747	352,637
Appropriation result for the financial year	-106,802	-74,890
<b>BALANCE END FINANCIAL YEAR</b>	<b>170,945</b>	<b>277,747</b>
<b>Earmarked fund 'Charitas for Charitas'</b>		
Balance beginning financial year	0	0
Appropriation result for the financial year	200,000	0
<b>BALANCE END FINANCIAL YEAR</b>	<b>200,000</b>	<b>0</b>
<b>TOTAL FUNDS</b>	<b>673,886</b>	<b>674,865</b>

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 2021 € 88,397, are added to this fund every year. In 2021 an amount of € 182,574 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 2021 € 95,524, are added to this fund every year. In 2021 an amount of € 202,326 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 organisations 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 74 of the financial statements 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 74 of the financial statements of the Liliane Foundation.

#### CURRENT LIABILITIES

	31-12-2021	31-12-2020
Project liabilities	3,564,406	2,238,066
Personnel costs to be paid	589,703	363,765
Creditors	199,627	142,840
Accruals	113,225	39,997
Subsidies received in advance	346,987	0
VAT to be paid	21,454	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,835,402</b>	<b>2,784,668</b>

The current liabilities mainly consist of the current liabilities of the Liliane Foundation. For a further specification and explanation, we refer to page 75 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 75 of the financial statements 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 2021

The income and expenses largely relate to the income and expenses of the Liliane Foundation. For an explanation of this, we refer to the financial statements from page 76 to 83.

	Actual 2021	Budget 2021	Actual 2020
<b>TOTAL INCOME</b>			
Income from private individuals	17,379,109	15,292,000	17,808,558
Income from companies	313,680	452,500	347,598
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	695,496	1,069,788	149,425
Income from other non-profit organisations	3,629,492	3,240,000	2,960,123
<b>TOTAL INCOME</b>	<b>23,367,777</b>	<b>21,404,288</b>	<b>22,615,704</b>
	Actual 2021	Budget 2021	Actual 2020
<b>INCOME FROM INDIVIDUALS</b>			
Income from donations and gifts	9,348,038	8,267,000	8,750,312
Income from inheritances and legacies	8,031,071	7,025,000	9,058,246
<b>TOTAL INCOME FROM INDIVIDUALS</b>	<b>17,379,109</b>	<b>15,292,000</b>	<b>17,808,558</b>

	Actual 2021	Budget 2021	Actual 2020
<b>SPENT ON OBJECTIVES</b>			
<b>Expenditure on annual plans</b>			
Outsourced work	9,604,246	10,320,000	9,583,572
Allocated own organisational costs	1,322,464	1,485,851	1,208,525
	<b>10,926,710</b>	<b>11,805,851</b>	<b>10,792,097</b>
<b>Expenditure on additional requests</b>			
Outsourced work	6,023,195	4,330,000	5,070,867
Allocated own organisational costs	1,092,660	1,122,292	733,618
	<b>7,115,855</b>	<b>5,452,292</b>	<b>5,804,485</b>
<b>Public engagement</b>			
Direct costs related to public engagement	1,176,353	1,295,125	1,054,210
Allocated own organisational costs	1,129,326	1,071,900	979,366
	<b>2,305,679</b>	<b>2,367,025</b>	<b>2,033,576</b>
<b>Total direct expenditure on objectives</b>	<b>16,803,794</b>	<b>15,945,125</b>	<b>15,708,649</b>
Allocated own organisation costs	3,544,450	3,680,043	2,921,509
<b>TOTAL EXPENDITURE ON OBJECTIVES</b>	<b>20,348,244</b>	<b>19,625,168</b>	<b>18,630,157</b>
	Actual 2021	Budget 2021	Actual 2020
<b>SPENDING PERCENTAGE</b>			
Total spent on objectives	20,348,244	19,625,168	18,630,157
Sum of the expenses	24,630,594	23,978,272	23,066,742
<b>SPENDING PERCENTAGE ON EXPENSES</b>	<b>82.6%</b>	<b>81.8%</b>	<b>80.8%</b>

	Actual 2021	Budget 2021	Actual 2020
<b>FUNDRAISING COSTS</b>			
Fundraising			
Newsletter	1.302.639	1.302.000	1.516.066
Collection	52.745	60.000	150.357
Legacy campaign	5.960	7.500	7.152
Retention / Winback	176.575	223.000	213.274
Other fundraising costs	167.862	242.000	95.716
Overige wervingskosten	53.238	129.496	39.786
Total fundraising costs	1.759.018	1.963.996	2.022.351
Allocated own organisation costs	1.774.431	1.684.363	1.621.284
	<b>3.533.450</b>	<b>3.648.359</b>	<b>3.643.635</b>

	Actual 2021	Budget 2021	Actual 2020
<b>PERCENTAGE RECRUITMENT COSTS</b>			
Fundraising costs	3.533.450	3.648.359	3.643.635
Sum of income	23.367.777	21.404.288	22.615.704
<b>PERCENTAGE OF FUNDRAISING COSTS</b>	<b>15.1%</b>	<b>17.0%</b>	<b>16.1%</b>

## Own organisational costs and expenditure breakdown

Percentage allocation of own organisational costs

	Spent on objectives			Fundraising costs	Costs management and administration	Total actual 2021
	Annual plans	Additional requests	Public engagement			
	%	%	%	%	%	%
Personnel costs	22.1	18.2	18.9	29.3	11.5	100.0
Housing costs	21.3	18.0	18.1	30.3	12.3	100.0
Office and general costs	19.5	17.1	16.8	28.3	18.3	100.0
Depreciation and interest	23.0	17.3	18.6	30.4	10.7	100.0

Specification and cost allocation

	Spent on objectives			Fundraising costs	Costs management and administration	Total actual 2021	Total Budget 2021	Total actual 2020
	Annual plans	Additional requests	Public engagement					
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Outsourced work	9,604,246	6,023,195				15,627,441	14,650,000	14,654,439
Publicity and communication			1,176,354	1,762,007		2,938,360	3,259,121	3,076,561
Personnel costs	1,118,393	919,982	956,067	1,484,843	583,680	5,062,964	4,986,700	4,416,002
Housing costs	12,275	10,393	10,425	17,426	7,079	57,598	77,000	58,328
Office and general costs	146,903	128,576	126,587	212,915	137,341	752,321	817,450	680,890
Depreciation and interest	44,892	33,710	36,248	59,248	20,801	194,899	188,000	180,522
<b>TOTAL</b>	<b>10,926,710</b>	<b>7,115,855</b>	<b>2,305,680</b>	<b>3,536,438</b>	<b>748,900</b>	<b>24,633,583</b>	<b>23,978,272</b>	<b>23,066,742</b>

The calculation method is explained on page 67.

	Actual 2021	Budget 2021	Actual 2020
<b>COSTS OWN ORGANISATION</b>			
<b>Personnel costs</b>			
Salary costs	3,465,743	3,591,000	3,097,346
Social Security	584,755	617,700	539,470
Pension costs	390,678	415,000	335,353
Travel and accommodation costs	26,160	112,000	22,009
Hiring costs	365,139	120,000	258,147
Cost of courses/training	81,803	81,000	69,036
Other personnel costs	205,396	50,000	114,657
Personnel costs charged on	-56,710	0	-20,016
	<b>5,062,964</b>	<b>4,986,700</b>	<b>4,416,002</b>
<b>Housing costs</b>			
Energy costs	21,330	22,500	19,484
Insurance/Taxes	12,785	12,000	12,257
Other housing costs	23,483	42,500	26,587
	<b>57,598</b>	<b>77,000</b>	<b>58,328</b>
<b>Office and general costs</b>			
ICT costs	288,188	326,500	250,418
Office costs	237,196	257,950	256,027
Other general costs	215,446	220,000	169,423
Costs of the Supervisory Board	11,491	13,000	5,022
	<b>752,321</b>	<b>817,450</b>	<b>680,890</b>
<b>Depreciation</b>			
Depreciation	194,899	188,000	180,522
	<b>194,899</b>	<b>188,000</b>	<b>180,522</b>
<b>TOTAL COSTS OWN ORGANISATION</b>	<b>6,067,783</b>	<b>6,069,151</b>	<b>5,335,742</b>
	Actual 2021	Budget 2021	Actual 2020
<b>COST PERCENTAGE MANAGEMENT AND ADMINISTRATION</b>			
Cost management and administration	748,900	704,745	792,950
Total expenses	24,630,595	23,978,272	23,066,742
<b>COST PERCENTAGE MANAGEMENT AND ADMINISTRATION</b>	<b>3.0%</b>	<b>2.9%</b>	<b>3.4%</b>

	Actual 2021	Budget 2021	Actual 2020
<b>BALANCE OF FINANCIAL INCOME AND EXPENSES</b>			
Other interest	-32,312	-6,000	-2,168
Dividend from investments	1,272	0	0
Realised price result investments	49	0	0
Unrealised price result investments	57,168	0	0
<b>GROSS PROFIT INTEREST AND INVESTMENTS</b>	<b>26,177</b>	<b>-6,000</b>	<b>-2,168</b>
Cost of investments	-9,338	0	0
<b>NET RESULT INTEREST AND INVESTMENTS</b>	<b>16,839</b>	<b>-6,000</b>	<b>-2,168</b>

# Independent auditor's report

## INDEPENDENT AUDITOR'S REPORT

To: the supervisory board and the board of directors of Foundation Liliane Fonds

### A. Report on the audit of the financial statements 2021 included in the annual report.

#### Our opinion

We have audited the financial statements 2021 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 2021 and of its result for 2021 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 2021;
2. the company and consolidated statement of income and expenditure for 2021; 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.

Oranje Nassaulaan 1  
1075 AH Amsterdam  
Telefoon 020 571 23 45

E-mail info@dubois.nl  
www.dubois.nl  
KvK nummer 34374865

Dubois & Co, Registeraccountants is een maatschap van praktijkvennootschappen. Op alle opdrachten die aan ons kantoor worden verstrekt zijn onze algemene voorwaarden van toepassing. Deze voorwaarden, waarvan de tekst is opgenomen op de website [www.dubois.nl](http://www.dubois.nl), bevatten een aansprakelijkheidsbeperking.



## 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.

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 and supervisory board 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.

We communicate with the board of directors and the supervisory board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Amsterdam, 25 May 2022

Dubois & Co. Registeraccountants

Signed on original:  
A.P. Buteijn RA and R.W.J. Bruinooge RA





SILMA, INDONESIA. PHOTO: SASJA VAN VERHEL



NOUBOU DINE. PHOTO: MIKEL SAMUELS



SEMPETA, KENYA. PHOTO: JOOST BASTMEIJER



ETHNY, GUATEMALA. PHOTO: CHIARA BELTRAMINI



ICE, INDONESIA. PHOTO: LEGHET VAST



JUANI, GUATEMALA. PHOTO: TESS UNLIMITED

**If you really see each other, you can overcome distance and differences**  
**That's what we believe in**





Liliane Foundation | Havensingel 26 | 5211 TX 's-Hertogenbosch | The Netherlands  
Telephone: +31 (0) 73 518 94 20 | E-mail: voorlichting@lilianefonds.nl  
IBAN: NL08 RABO 0303 0800 00 | Websites: [www.lilianefonds.nl](http://www.lilianefonds.nl) | [www.lilianefonds.org](http://www.lilianefonds.org)  
Design: Oranje boven, 's-Hertogenbosch | Printer: Dekkers van Gerwen, 's-Hertogenbosch

[www.lilianefonds.org](http://www.lilianefonds.org)