

Annual Report 2023



**JUSTINE
KNOWS
HER OWN
STRENGTH**

**BEING EXCLUDED
OR BEING ABLE
TO PARTICIPATE**

**PROMOTING
SELF-RELIANCE**

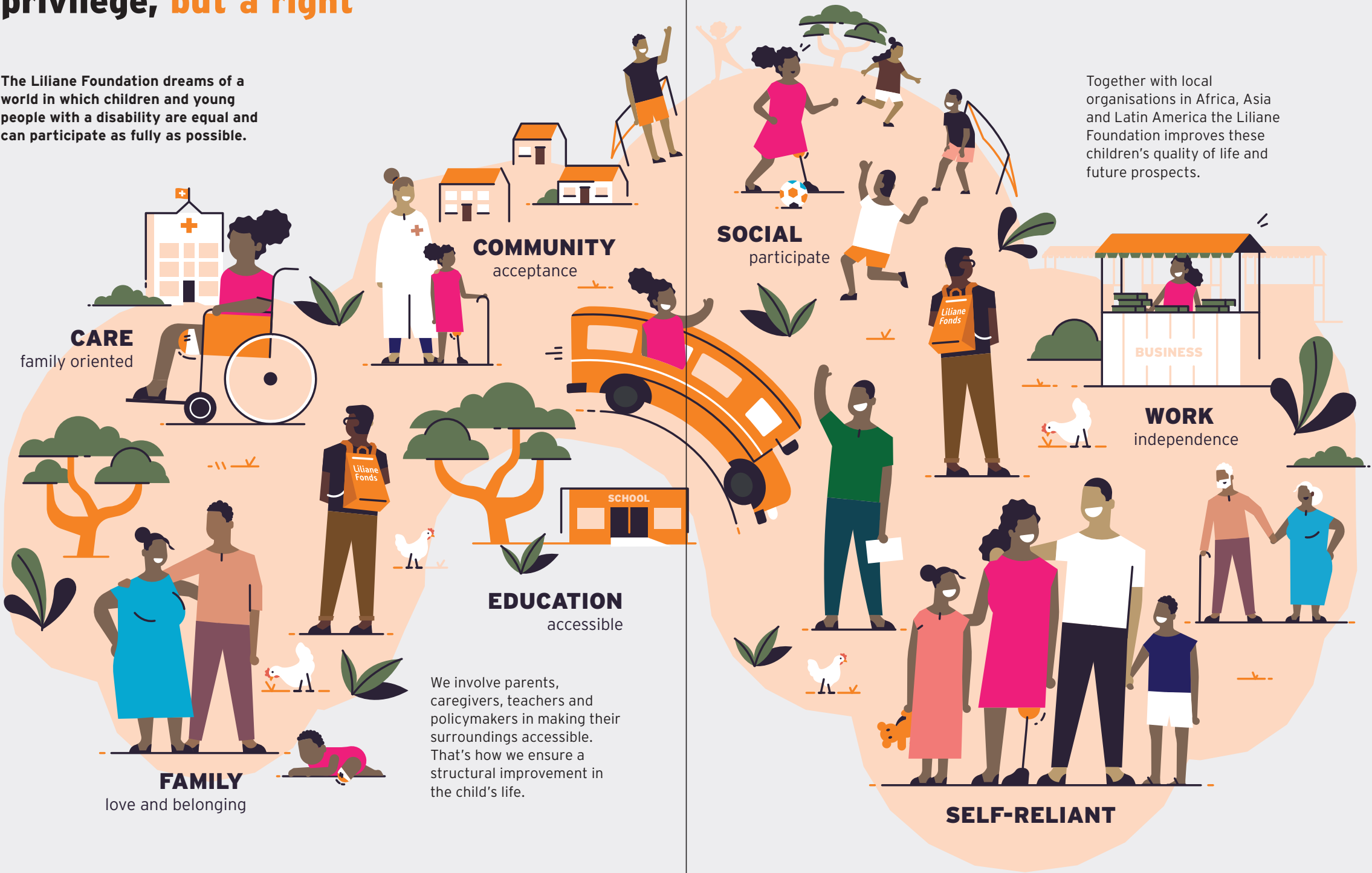
see the
strength in
every child

Liliane
Fonds

Participation is not a privilege, but a right

The Liliane Foundation dreams 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 the Liliane Foundation improves these children's quality of life and future prospects.



Our strength lies in our collaboration

The strength of people working together to build on a shared vision of the future is astounding. This Annual Report 2023 is proof of that.

The first thing that struck me when drafting this report is the difference we make together for so many children and young people with a disability. The difference between them being excluded or being able to participate. Between them staying at home or going to school. Between a life with no prospects or the prospect of a dignified existence.

Not only did we reach many tens of thousands of children and provide them with customised support, we also worked to bring about structural improvements for many more children and young people with a disability. Such as in Cameroon, where we are taking huge steps in transforming rehabilitation care with our strategic partner.

And we continue to evolve. During a working visit, I met a boy who was so emaciated that his life was in danger. He recovered as a result of our partner organisation's intervention. His story is exemplary. Many children with a disability become malnourished, often because they have difficulty swallowing and their parents don't know how to deal with it. This meeting led us to significantly increase our focus on the problem of malnutrition in children with a disability. Next year, we will launch an additional project to train caregivers in how to recognise and treat malnutrition. This literally saves lives.

Continuous learning also takes place through the wonderful research project we are conducting with Radboud University Nijmegen and universities in African countries. Together, we are examining in practice how

our programmes can be improved and where children and young people with a disability face the most barriers. We are becoming increasingly vocal in order to convince policymakers to prioritise the rights of children with a disability.

All these achievements and plans are only possible thanks to the support we receive. It is absolutely extraordinary and so heartwarming to see how many people, like us, also see the strength in children with a disability. And who work passionately with us, many volunteers and partners, to achieve the vision Liliane Brekelmans once outlined: a world in which all children can participate as fully as possible. Every contribution, big or small, contributes to this vision and is indispensable in offering them a better future.

Many people joined us in 2023. Lots were inspired by the story of Justine, the face of our new public campaign. People are touched by her story of strength and hope. It is wonderful to see, at a time when many Dutch people appear to be closing themselves off from the outside world.

That broad support and the strength of the Liliane Foundation's network make me not only read about our achievements with immense gratitude, but also feel optimistic about our shared future.

Thank you so very much for your support, whatever form it takes, and for your trust in the Liliane Foundation.

Erik Ackerman
Executive Director

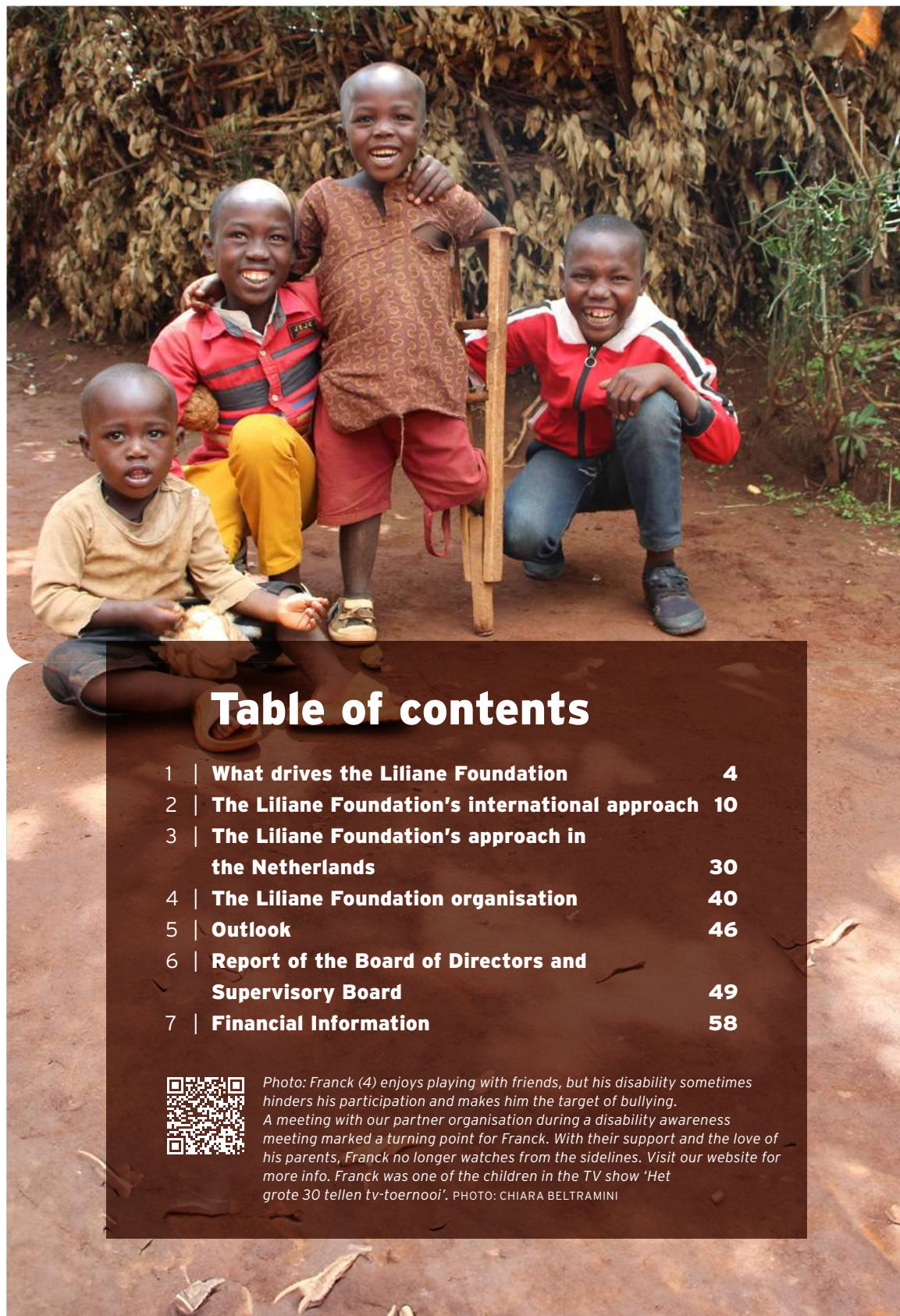


Table of contents

1	What drives the Liliane Foundation	4
2	The Liliane Foundation's international approach	10
3	The Liliane Foundation's approach in the Netherlands	30
4	The Liliane Foundation organisation	40
5	Outlook	46
6	Report of the Board of Directors and Supervisory Board	49
7	Financial Information	58



Photo: Franck (4) enjoys playing with friends, but his disability sometimes hinders his participation and makes him the target of bullying. A meeting with our partner organisation during a disability awareness meeting marked a turning point for Franck. With their support and the love of his parents, Franck no longer watches from the sidelines. Visit our website for more info. Franck was one of the children in the TV show 'Het grote 30 tellen tv-toernooi'. PHOTO: CHIARA BELTRAMINI



1 | What drives the Liliane Foundation

The strength of a child

Every child has the right to equal opportunities

80% of children with a disability live in the poorest parts of the world. This is no coincidence. They face malnutrition, poor sanitary conditions and lack of medical care, among other things. As a result, they are more likely to have developmental delays and develop a disability. They are often excluded and discriminated against. Because they are different. As a result, the whole family becomes isolated.

The Liliane Foundation aims to break this cycle of poverty and exclusion. We see the strength in every child. Together with our partners, we are striving to create a world in which children and young people with a disability have access to medical care and education. To enable them to discover and develop their qualities. So they too can work towards a future, towards a world in which they can fully participate. Because participation is not a privilege, but a right.



> Winlian (5) from the Philippines is visiting the doctor about her club feet. She lives in Manalo with her father, mother and her five siblings. Her father (centre) has a passionate wish: "For Winlian to learn to walk. For her to grow properly and have a happy future." PHOTO: CHIARA BELTRAMINI



Mission: What drives us

We want children with a disability in developing countries to be 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;
- > Standing up for their rights.

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

The Liliane Foundation's policy

is based on four key international conventions and strategies:

1. UN Convention on the Rights of the Child, Article 23:

- The right to a full and decent life.
- In conditions that promote independence and participation in the community.
- The right to special care and appropriate assistance from the authorities.
- Access to education, healthcare and rehabilitation facilities, preparation for employment, and recreational opportunities.

196 countries have signed the Convention on the Rights of the Child. Yet children and young people with a disability still face many barriers in their daily lives.



> His name, Heurreux (which means happy in French), says it all: he now beams with happiness. After a difficult start, in which he suffered brain damage due to jaundice, he was unable to walk, eat or look after himself. But thanks to the exercises taught by our partner organisation, he is now making more and more progress, much to his and his mother's delight. PHOTO: SERVICE DES SOEURS POUR LA PROMOTION HUMAINE (OCPSP)

2. UN Convention on the Rights of Persons with Disabilities, guarantees rights in a wide range of areas such as employment, education and healthcare. Article 7 specifically addresses the rights of children with a disability. Governments that have ratified this convention must take into account:

- The interests of the child with a disability;
- Their right to freely express their views;
- Involving them in decision-making on all matters affecting them: 'nothing about us without us'.

187 countries and the European Union have ratified this convention. Nevertheless, implementation of equal rights and treatment legislation at national and local levels still leaves much to be desired.

3. International Classification of Functioning, Disability and Health (ICF):

Looks at physical, personal and environmental factors when it comes to functioning and the socio-emotional well-being of people with a disability.

4. Community Based Rehabilitation:

Community Based Rehabilitation is a strategy that aims to improve the lives of people with a disability in their communities. Here are some key points:

1. **Objective:** CBR strives for equal opportunities for people with a disability in society and promotes as much independence as possible.
2. **Working with the community:** CBR involves the local community in the development of children and young people with a disability. It is a collaborative effort in which local residents, families and local organisations work together to provide support.
3. **Inclusive development:** CBR promotes inclusive development at the local level. It focuses on accessibility, participation and the empowerment of people with a disability.
4. **Rehabilitation and equal opportunities:** CBR encompasses rehabilitation, education, employment, healthcare and social inclusion. It strives for equal opportunities for all, regardless of their disability.

In short, CBR is an approach that mobilises the community to support persons with disabilities and promote their full participation in society.

Our themes and the Sustainable Development Goals



Our work contributes to the United Nations' Sustainable Development Goals (SDGs). Everything we do relates to:

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

We also work on specific themes:

■ **SDG 3: FAMILY BASED REHABILITATION**

We urge authorities and communities to take responsibility. Our goal is to mobilise the child's environment so that it includes and supports the child and family (community based rehabilitation). 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. We improve children's health and when local provisions fall short, we fund operations, therapy and equipment. We also ensure the necessary changes are made in and around the home environment.

■ **SDG 4: INCLUSIVE EDUCATION** Nine out of ten children with a disability in developing countries do not attend school. We confront local governments with regard to their responsibilities so that school buildings are made accessible and teachers adopt inclusive teaching methods. We arrange training for teachers, adapted teaching and learning resources for children who can go to school.

■ **SDG 11: TRANSPORT AND COMMUNICATION**

Together with MIVA, we provide transport so that children with a disability can access health and education services. MIVA also supplies communication tools such as computers, tablets and telephones for distance learning, remote diagnoses or online rehabilitation therapy, see page 39.

■ ■ **SDGs 4 & 8: EMPLOYMENT AND INCOME**

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

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

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



› Delvin was never able to move properly because of the deviations of his joints, discovered when he was born. After many visits to paediatricians and physiotherapists, his ability to move is improving considerably. He can now enjoy playing with his friends. PHOTO: YAYASAL NLR INDONESIA

A highly effective approach

Every child is unique. Our partners compile a customised development plan together with the parents, and if possible also with the children. In doing so, they not only look at the necessary medical treatment, but also at education and socio-emotional development. Our partners examine the extent to which children participate in the family and in their community. They attempt to remove barriers as much as possible and encourage self-reliance.

Customised support

People with a disability know best when it comes to what they need. That is why we invite them to jointly think about our projects and determine what is really important to them. They are also the best

ambassadors. Our partners motivate and train representatives of young people with a disability and their parents. Together with them, we remind national and local governments of their obligations, try and make our voices heard, so that governments set aside budgets for programmes that boost their development. We let the power of their experience do its work.

Structural improvements

We work on structural improvements and an inclusive society, in which the government takes its responsibility and our partners depend less and less on foreign financial support, such as that from the Liliane Foundation.

"I changed from being a sad child with no future, into a woman who has made her dream come true" **Justine**



« Justine (25) working as a dentist.
PHOTO: RONNIE DANKELMAN

children like him. At school, he works hard to fulfil this dream, and we are following his path closely.

With our new campaign, 'See the strength in every child', we show that dreams can become reality, even for children with a disability.

Justine from Uganda is a model of perseverance. She was born healthy but later developed a severe leg deformity. Without funding for treatment, she suffered years of pain and faced social isolation and ridicule. After losing her parents, she found support with her uncle in Kampala, where she got in touch with our local partner organisation.

Justine underwent five operations and intensive rehabilitation, after which she was eventually able to walk and could start her education. With determination and the Foundation's support, she eventually graduated as a dentist.

Justine's story demonstrates that with the right support, dreams can become reality.



> Justine with a photo of herself in a hospital bed. PHOTO: RONNIE DANKELMAN

"I could not have achieved this without the help of the Liliane Foundation." We saw her strength. And now she sees her own strength.

See the strength in every child

Highly effective new campaign, powerful message

'See the strength in every child': the theme of our new campaign, launched in mid-2023. And with which we want to reach and motivate as many people as possible to join our mission in the coming years.

Justine (25) from Uganda is the face of the campaign. She tells her story in TV and radio commercials, advertisements and in a mini-documentary:

"Thanks to the support of the Liliane Foundation, I changed from being a sad child with no future into a woman who has made her dream come true."

From dream to reality

Our previous campaign focused on the future dreams of children with a disability: "What do you want to be later on?" One of them is Sempeta from Kenya, who was born with a condition that makes his bones brittle. His dream is to become a surgeon so he can help



> It does Justine good to have friends to share joys and sorrows with in her adult life. As a child, that was unthinkable for her due to the loneliness she had to endure because of her disability. PHOTO: RONNIE DANKELMAN

2 | The Liliane Foundation's international approach

Supporting children in their own environment

Together with our partner organisations, we ensure that children can rehabilitate at home as much as possible, go to school with friends from their neighbourhood and play an equal role in their environment.

We ensure that children are identified as early as possible so they have the best chance of a good quality of life. Besides providing children with direct support, we remove barriers in the child's environment and confront the authorities, schools, health clinics and the local community with regard to their responsibility for ensuring the rights of children with disabilities in their communities are respected.

Doing more in fewer countries

Since 1980, the Liliane Foundation has achieved a great deal for millions of individual children and young people with a disability. We are seeing improvements in the position of children with a disability. For example, all 25 countries where we work have ratified the UN Convention on the Rights of Persons with Disabilities. Yet the rights of children with disabilities are still disregarded in many countries. Together with its partners, the Liliane Foundation aspires to end this injustice.

We don't just want to help the children selected by our partners. We want all children with a disability to have access to proper rehabilitation, school or daily activities, work and income and sexual health and rights. Therefore, in 2023, we decided to do more



> Fathers and youngsters at work in the tomato garden. PHOTO: ANGELIQUE KESTER

in fewer countries. We will focus on 16 to 20 focus countries in Africa and Asia and phase out our programmes in Latin America. In each of our focus countries, we support programmes in which the child is key, but in which we also work towards long-term goals so that the situation of all children with a disability improves sustainably.

The strength of CBR

When professional care for your child with a disability is far away, you have to make use of the resources and people that are there and connect them, *explains our CBR adviser Angelique Kester*

The Liliane Foundation applies the **'Community Based Rehabilitation' (CBR)** approach. This holistic approach creates an environment in which the well-being of the children and young people is key.

In Zambia, for example, we have been working with local partners on a large-scale CBR project for four years. The aim is to build strong, inclusive communities. We do this by putting children and parents in charge of what they need and how to organise it. Our local partners support them. For example, by training local care workers and fieldworkers to effectively monitor children's development so they can make quick referrals if growth or developmental delays are detected.

Parent groups have also been set up in which parents share emotions and gain knowledge about their child's disability and exchange experiences. Experiences, for example, about eating and feeding problems. As well as how to use local materials to make toys or tools to stimulate a child's development. Fathers often have other concerns and needs. They want to be able to provide for their families. Therefore, fathers' groups have been set up which, with financial support from local partners, organise all kinds of activities to increase their family income. They are actively engaged with their child and at the same time, fathers learn all kinds of skills in growing vegetables and raising livestock. The yields are for personal use, as well as for sale.

Inclusive play events are organised for children a few times a year, during which children with and without a disability can have great fun together.

Youth groups have also been set up in which young people are trained to stand up for themselves. They are supported in setting up activities that are important to them. For example, a group of young people (with and without a disability) has set up a business making slippers.

This project is receiving a lot of media attention in Zambia. Successful lobbying by our SPO increased the government's enthusiasm about the project and they developed a number of posters. The posters have now been distributed all over the country and are found in various government facilities, giving people with a disability greater visibility and recognition nationwide.

Concrete results of ZECREP, CBR project Zambia:

- Children are no longer kept hidden away at home, as parents are no longer ashamed of their child.
- Children are identified much faster because fieldworkers keep a close eye on things, which means more children are referred and receive care.
- Fathers receive a lot of information and participate in concrete activities and as a result, no longer abandon their families, but actively engage in their child's care.
- All parent groups are linked to the National Parents Association. This has many advantages: for example, the umbrella organisation ensures that all children receive a *disability card* that allows them to claim financial support from the government.
- People with a disability are represented on neighbourhood committees and are involved in decision-making processes in their communities.



> One of the posters developed to raise awareness in Zambia. PHOTO: ZECREP



› Franck (4) visits a rehabilitation centre for the first time with his father, where he is helped by a physiotherapist.

PHOTO: CHIARA BELTRAMINI

Early identification and intervention reveals the strength in children

The earlier the rehabilitation process begins for a child with a disability, the better the prospects for his/her future. Conversely, the longer it takes for a child to receive customised support, the harder it becomes to participate fully in the world. Moreover, this increases the likelihood of the child suffering irreparable developmental delays or damage to his or her health.

Therefore, we focus with our partner organisations on identifying children with a disability early on. So they can start their personal journey as soon as possible and obtain the most favourable result possible.

In 2023, we launched several pathways with our partners aimed at early identification and intervention, including in Burundi and India.

Burundi

In Burundi, we improve the identification and care of children aged 0 to 5. To this end, 120 volunteers are being trained to identify children. They also learn to refer children and provide basic home-based help. What's more, they receive training on how to break down shame in the community.

The goal is to identify and support at least 2,000 children by 2026. The first step in 2023 involved recruiting volunteers and developing training materials.

'It takes a village'

For a child with a disability to grow, it is essential that the environment also develops. At the heart of our work is the advancement of communities for people with disabilities. This is because the development of children and young people begins in their immediate family and community environment. A stimulating environment is vital for children and young people with a disability to reach their full potential.

We want to empower these children and young people while ensuring their health, well-being, development and participation. We strive both for the inclusion of people with a disability in the community and for the development of children and their parents. This requires a holistic approach.

A way out for Blessie

The story of Blessie (10) from the Philippines is a telling example of why we should waste no time in providing children with customised support.

Blessie is blind and has an intellectual disability. She relies on her mother, Mylene, for help with virtually all her daily needs. Blessie was trapped in a vicious cycle of isolation and limbo, Mylene saw no way out.

That way out is offered by The Birthright Educators Foundation, our partner organisation in Manila. A thorough examination revealed that, with targeted support and therapy, Blessie can escape her isolation and have the prospect of a better future.

In this process, music is key. At the Birthright school, Blessie learns to communicate better through music therapy. Blessie is also challenged and stimulated at school to explore the world around her.

Birthright's customised support touches on all the elements that are important for Blessie's development. The family is also supported with extra food and Mylene receives guidance to learn to cook healthier and more varied meals for the family. In addition, Birthright covers travel expenses to the hospital so that a specialist can examine Blessie's back problems.

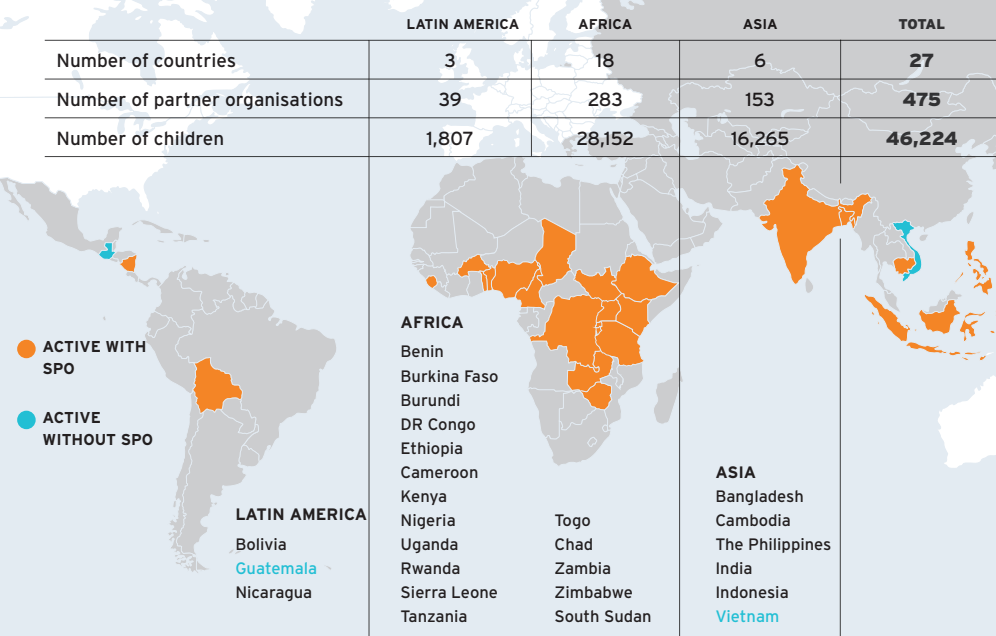
All steps towards a future in which Blessie can grow and flourish.



› Blessie (10) from the Philippines has an eye condition and an intellectual disability. Because she was never able to obtain the right treatment, her well-being had deteriorated over the years. Fortunately, she was recently discovered by our partner organisation. PHOTO: NIELS VAN DER LAAR

The Liliane Foundation in 2023

WHERE WE OPERATE



OUR RESULTS

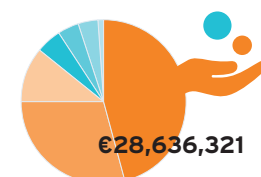
In 2023, we supported over **46,000** children **directly** through regular country programmes and additional projects. We see a slight decrease in the number of children reached directly last year, as we opted even more than before to allocate part of the funds to making the surroundings inclusive for children with a disability. This benefits many more children and people with a disability, now and in the future, than just the children we reach directly with customised help. Going forward, we are working to also obtain a better picture of the changes that take place as a result of the approach to make the society in which children live more inclusive, such as schools becoming more inclusive, rights being better respected, or increased participation in practical training leading to employment and an own income.

In 2023, in addition to children, we reached **42,471** other project participants, such as care workers, teachers, civil servants, therapists and parents, with training courses that contributed to the well-being of children with a disability. This is expected to ultimately reach some **195,000** children **indirectly** with better care or access to education, as it will benefit all children with a disability in the community.

Furthermore, about **70,000** parents or carers were reached through various activities, such as providing information on nutrition, appropriate assistance or help towards improving the family's living conditions, allowing them to better support their children. Moreover, our partners reached another large group of children, parents, local leaders, community members and interested parties with activities providing information.

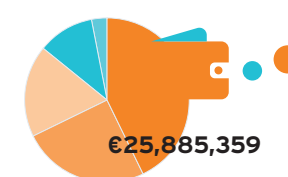
FINANCE

INCOME IN 2023



- 46% Legacies and inheritances from private individuals
- 29% Donations and gifts from private individuals
- 11% Other non-profit organisations
- 5% Lottery organisations
- 4% Affiliate non-profit organisations
- 4% Government subsidies
- 1% Donations from companies

EXPENDITURE IN 2023



- 43% Expenditure on annual plans
- 25% Expenditure on additional requests
- 18% Fundraising costs
- 11% Public engagement
- 3% Management and administration

TOTAL DIRECT REACH 46,224

In total, we reached some **80,000** people with our projects promoting an inclusive society, including over **46,000** children with a disability in the poorest parts of the world.

6,049 teachers were trained in inclusive education, sign language or sexual reproductive health and rights.

Over 46,000 children received holistic, customised support.



4,288 health workers (nurses, therapists, CBR workers) were trained in family-oriented rehabilitation, early identification and early play therapy or the rights of children with a disability.



22,160 parents/carers were trained in caring for and supporting their children, in home exercises or guiding them to school.



3,471 partner organisation employees.



6,502 other people such as policymakers.

Liliane Fonds

The power of collaboration

Our strategic partner organisations in 2023

In every country where we operate, we work on an equal basis with strategic partner organisations (SPOs). They are responsible for setting up and implementing the programmes and we closely monitor their progress. That's is how we maximise the strength of our collaboration.

AFRICA

COUNTRY	SPO
BENIN	Service des Soeurs pour la Promotion Humaine/ OCPSP www.sspocpsp.org
BURKINA FASO	Organisation Dupont pour le Développement Social www.oddsburkina.org
BURUNDI	Union des Personnes Handicapées du Burundi www.uphb.bi
CONGO-KINSHASA	Agir Ensemble under the supervision of ADED www.aded-rdc.org
ETHIOPIA	Cheshire Services Ethiopia www.cheshireethiopia.org
CAMEROON	Cameroon Baptist Convention Health Services www.cbchealthservices.org
KENYA	Cheshire Disability Services Kenya www.cheshiredisabilityservices.org
NIGERIA	The Leprosy Mission Nigeria (TLMN) www.leprosymissionnig.org
UGANDA	Katalemwa Cheshire Home for Rehabilitation www.katalemwacheshire.org
RWANDA	National Union of Disability Organisations in Rwanda www.nudor.org
SIERRA LEONE	One Family People www.onefamilypeople.org
TANZANIA	Karagwe CBR Programs/ Beyond Inclusion www.beyondinclusion.or.tz
TOGO	Fédération Togolaise des Associations de Personnes Handicapées (FETAPH) www.togofetaph.org
ZAMBIA	Cheshire Homes Society of Zambia www.cheshirehomessocietyzambia.org
ZIMBABWE	JF Kapnek Zimbabwe www.jfkapnek.org
SOUTH SUDAN	Episcopal Church of South Sudan www.southsudan.anglican.org

- In **Eastern and Western Congo**, we have worked with two different networks of organisations since 2023.
- A new law in **Tanzania** mandates the separation of an NGO and the church. Therefore, the SPO will continue under a new name as of 2024: 'Beyond Inclusion'.
- In **Chad**, we do not work with an SPO. We fund a programme of a partner with its own rehabilitation centre.

ASIA

COUNTRY	SPO
BANGLADESH	Centre for Disability in Development www.cdd.org.bd
THE PHILIPPINES	NORFIL Foundation www.norfil.org
INDIA	Jan Vikas Samiti www.janvikassamiti.org
INDONESIA	Yayasan NLR Indonesia www.nlrindonesia.or.id

- Financial support for the country programme in **Vietnam** was completely phased out in 2021. Cooperation will continue through thematic programmes.

LATIN AMERICA

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

- In **Guatemala** we do not work with an SPO; the programme is managed and coordinated by the Liliane Foundation in collaboration with CBM.

Building more effective networks

Our strategy focuses on the local context of the countries where we operate. Together with our partners, we want to expand this focus to increase the impact of our support.

We continue to improve our approach step by step in the countries where we operate. This process is known as 'Building Effective Networks'. For each country, we draw up a multi-year programme, defining targets for each country based on in-depth stakeholder analysis and a Theory of Change (ToC).

It makes it easier for us to align our programmes to the specific context of each country. This customisation is an essential part of our new multi-year strategic plan.

The multi-year programme is developed in cooperation with key stakeholders from the country concerned. It is implemented by a network of local organisations, each adding value to the programme in its own way.

In 2022, we launched a pilot in two countries, which proved so successful that we expanded the model to four countries in 2023. Therefore, we decided to gradually roll out this new model in all countries.



> Hiwot Dilnessa works at our partner organisation. She is keen to 'break the stigma'. PHOTO: NIELS VAN DER LAAR

'The earlier you are involved the better'

Hiwot Dilnessa grew up with a brother and sister with disabilities. "I saw how they were excluded." Now Hiwot is committed to ensuring that children with a disability are accepted, and works as assistant coordinator at Brothers of Good Works, one of our partner organisations in Ethiopia.

"I want to break the stigma. Many people believe that disability is a punishment from God; it causes a lot of shame. We cannot help the child until the parents have accepted the disability. We organise traditional coffee ceremonies at the parents' home and invite all the neighbours. We ask the parents to talk openly and honestly about their child's disability and the fears they have for the future. This has a healing effect on them. And the neighbours gain a better understanding of the parents and the child.

When an 8-year-old child with spina bifida is able to walk to school with a walking frame for the first time, or when you see clear progress in a child's speech, it makes my day. But there is still a long way to go. As long as doctors continue to tell parents that their child with a disability is 'a worthless child', I will continue to fight for acceptance and equal opportunities."



> Kevin from Uganda was born with a physical disability. He could not walk and was literally and figuratively overlooked. Thanks to the support of the Liliane Foundation's donors, Kevin had surgery on his legs and was given a wheelchair. He flourished and now he is studying at university to fulfil his dream: to become a computer technician.

PHOTO: RONNIE DANKELMAN

The power of autonomy

The theme of employment and income is an important part of the Liliane Foundation's approach to enable children and young people with a disability to participate in society. We support young people with a disability to become more economically independent by learning a trade and being able to participate in the workforce. Moreover, it also has an effect on the family income of the parents or carers. Indeed, poverty is a major barrier to better outcomes for children and young people with a disability in the countries where we operate.

Projects related to employment and income were running in seven countries in 2023: Kenya, Rwanda, Ethiopia, Vietnam, Indonesia, Cameroon and Nigeria.

Our partners implement projects focusing on employment and income for young people with a disability and/or parents of children with a disability every year in all countries where the Liliane Foundation operates.

In 2023, we implemented the pioneering **Work & Respect** project (2021-2023) in Kenya, Rwanda and Ethiopia. This programme provided vocational training to 643 young people with a disability, 65% of whom are currently employed or self-employed. These results illustrate our commitment to inclusiveness and economic empowerment.



> Lucy Schalkwijk (centre) is our Employment and Income Adviser. In Kenya, she met participants of this project.
PHOTO: FAUSTINE CHEPCHIRCHIR



> Young adults attend ICT classes at Cheshire Ethiopia rehabilitation centre. PHOTO: CHIARA BELTRAMINI

Results in 2023

- We admitted 412 young people to vocational training centres and supported these centres in offering inclusive vocational education.
- 231 young people were placed in small businesses where they could receive their vocational training (we call them community-based training providers).
- We made 187 employers aware of the importance of including people with a disability in the workplace.
- We worked with 148 individual employers to make their businesses more inclusive for people with a disability.



> Moses (left) was visibly moved when he explained the difference his participation in the Work & Respect programme made to him. The biggest gain for Moses: his self-confidence has grown. PHOTO: FAUSTINE CHEPCHIRCHIR

In addition, various other employment and income projects are active in different countries. Together with our partners, we have developed an online tool in which we share knowledge, learning experiences and experiences to guide people in their search for work. We organised several webinars in order to gather input to develop this tool. This interactive way of sharing knowledge and information provided a lot of valuable information.

It demonstrated that community involvement is a key factor for success. The greater a community's ownership, the better the outcomes for young people. Another lesson learned is that sign language interpreters play a much bigger role than just translating. They also act as confidants. In addition, we saw that young people who had participated in the research pilot in Emancipatory Disability Research (EDR) in 2022 were more self-confident and found it easier to start looking for work themselves. Like Moses, who found his own apprenticeship at a welding company. He now works there as a welder.

In addition, our employment and income adviser visited the Work & Respect project in Kenya in June 2023. A community leased business premises for three months for some young people to help them get started.



> David Kipkoch from Kenya, supported by his loving grandparents, works on his skills behind the sewing machine to earn his own income. PHOTO: FAUSTINE CHEPCHIRCHIR

> A child at work in a special practice room at Ho Van Bien School.
PHOTO: RCI



Making mainstream schools more inclusive

The 'Good quality education for children with special needs' project has been set up in the Gio Linh and Trieu Phong districts of Quang Tri province and in the Dien Ban district of Quang Nam province in Vietnam. This project will increase access to inclusive education for primary school pupils with a disability, including deaf pupils in special schools in rural and poor areas.

The power of education



> Thanh instructs a young hairdresser he has trained.
PHOTO: CHIARA BELTRAMINI

Zero Project: high impact

This year, the Liliane Foundation, together with the Vietnam Research Centre for Inclusion (RCI), was nominated for the important **Zero Project Awardees 2024** for inclusive education and ICT. This recognition is a testament to the impact the project has had in promoting inclusive education in Vietnam.



> A special education teacher trains teachers of inclusive education how to create their own teaching materials for children with a disability. PHOTO: RCI

Three key elements

Our partner RCI in Vietnam, based in Hanoi, has been instrumental in improving education with an innovative and affordable training module. This programme, funded by the Liliane Foundation, offers hope to children with a disability in Vietnam and focuses on **three key elements**:

- A practical guide for a learning technique for teachers, easy to share and immediately applicable.
- An assessment tool to evaluate children's development.
- The implementation of child-friendly tools in each school where the programme is used.



> Ms Tan observes teachers during an assignment. PHOTO: CHIARA BELTRAMINI

Results

RCI has made significant progress since 2020. 120 teachers underwent intensive training, enabling 274 children with a disability to attend inclusive schools. This created an inclusive classroom environment. 269 parents and carers actively participated, resulting in a support network outside the classroom.

"We are grateful for the help in setting up support units, including special therapy rooms for additional educational support. This included purchasing equipment, teaching materials and training teachers," explains Thi Dieu Huong, deputy headmaster of Le Hong Phong primary school.



> Teachers working together on an assignment. PHOTO: CHIARA BELTRAMINI

The power of good rehabilitation training

A growing child wants nothing more than to be able to walk, play with peers and eventually live independently. This is not always straightforward if you have a disability. Certainly not in Cameroon, where as many as 86 per cent of children and young people with a disability do not have access to quality rehabilitation care.

The lack of proper rehabilitation care in Cameroon is a structural problem that needs to be addressed at the grassroots level. Proper training as a physiotherapist, occupational therapist, Multi-skilled Rehabilitation Technician or Community Based Rehabilitation fieldworker leads to an increase in the number of skilled rehabilitation professionals, from home to hospital, a greater reach and higher quality rehabilitation services for those who need rehabilitation the most: children and young people with a disability growing up in poverty.

Together with the Cameroon Baptist Convention Health Service (CBCHS), and with financial support from the AFAS Foundation, we ensure that every child and young person with a disability in Cameroon, including the poorest, has the highest possible quality of life.



With our partners, we already developed four new, high-quality rehabilitation training courses, which meet internationally accepted quality standards:

- A two-year course culminating in a diploma in Community Based Rehabilitation (CBR)
- A two-year course to become a Multi-skilled Rehabilitation Technician (MRT) culminating in a diploma
- A four-year bachelor's degree in physiotherapy (PT)
- A four-year bachelor's degree in occupational therapy (OT)

Training is in full swing and producing results:

- 24 CBR students have already graduated and are now working.
- 14 Multi-skilled Rehabilitation Technicians have already graduated and are working.
- The curriculum for the Occupational Therapy course has been approved by the World Federation of Occupational Therapists (WFOT), demonstrating that it meets international standards.
- Thanks to the AFAS Foundation Scholarships, even students with very little money can get an education, thus breaking the cycle of poverty.
- Through good internships and mentoring, students are quickly making a positive impact on the lives of many children and young people, and their families.
- Through active lobbying with the government, a structure is being set up within which professional associations for physiotherapy, occupational therapy and CBR are recognised. This improves the quality of the profession, provides recognition for the field and makes it more attractive to become a physiotherapist or occupational therapist.

> Cynthia supports Yvan and his family as part of her training. She is a second-year student of the Community Based Rehabilitation (CBR) course at CBCHS in Bafoussam.

PHOTO: MONA VAN DEN BERG

> Alidou on Leroy's lap with his mother Hajara.
PHOTO: MONA VAN DEN BERG



Training Compass

With financial support from the AFAS Foundation, in 2023, we started building a modern and accessible training centre in the city of Mutengene. The Liliane Foundation provides financial as well as technical support. The new training centre allows us to offer all the rehabilitation courses under one roof. A single training location promotes the efficiency and sustainability of the courses. It also enables students to already collaborate with other areas of expertise during their studies.

The centre will be commissioned from the end of 2024.

One of the students who will study here is **Gaius Ngeh (28)**, a first-year physiotherapy student:

"Around me I see a lot of ignorance about what a disability actually is. I used to be just as ignorant myself. Then a boy with a disability came to live in my neighbourhood. I didn't understand what was wrong with him, thought he was contagious. Just like that boy, there are a lot of people in our society who do not receive the care they need. They are often ignored by everyone. I want to help change that."

So I decided to follow this course and applied for a scholarship through the Liliane Foundation. Everything I am learning will help me serve a lot of people in the community, especially children with a disability."

Gaius' story was published in October 2023 in a special of the daily newspaper Trouw, dedicated to the Care Compass and Training Compass. You can read the special on our website.



> Student Gaius.
PHOTO: MONA VAN DEN BERG

> Olabukunola (Buky) Williams, country coordinator of the Make Way programme in Uganda and our partner Akina Mama Wa Afrika, talking to candidate members of parliament during the election debate on sexual and reproductive health in Dutch foreign policy.

PHOTO: DAVID JAGERSMA



Sexual rights

Together with other organisations, we contributed to the Politieke Sekswijzer (Political Sex Guide) and the election debate. In the sex guide, voters could use statements to compare their views on sexuality with those of political parties. Within the online sex guide, we drew attention to the sexual rights of people with a disability. We urged political parties to adopt positions supporting these rights.

The power of lobbying

Taking action for inclusion in the Netherlands

In 2023, we made a strong case for the rights of children and young people with a disability. We drew attention to the rights of children with a disability in the foreign policy of the Ministry of Foreign Trade and Development Cooperation. And compiled a lobbying strategy that now allows us to work in an even more targeted manner.



Focus on the climate

We demanded attention for inclusive climate policies by participating, along with Save the Children, SOS Children's Villages and Defence for Children, in the children's block of the Climate March. Because the climate crisis is a child's crisis. The most vulnerable children, such as those with a disability, are the first to suffer the consequences.

> Colleagues from the Liliane Foundation join the Climate March.

PHOTO: TIMO VORSTENBOSCH

Gender equality

At the Shaping Feminist Foreign Policy Conference in The Hague, together with DCDD we handed over the publication 'SDG 10: reduce inequalities in braille and sign language' to Peter Derrek Hof, ambassador for Women's Rights and Gender Equality at the Ministry of Foreign Affairs. With this action, we advocated for inclusive policies and also called for the upcoming round of strategic partnerships to be inclusive for people with a disability.

> From left to right: Erik Ackerman (Executive Director of the Liliane Foundation), Lieke Scheewe (DCDD Coordinator), Jim Monkel (Youth Ambassador), Peter Derrek Hof (Ambassador for Women's Rights and Gender Equality) and Lisanne van der Steeg (Liliane Foundation).

The Liliane Foundation and DCDD hand over SDG 10, reduced inequalities, in accessible form to Peter Derrek Hof, to remind him that a feminist foreign country can only be feminist if it adopts a policy that is inclusive for people with disabilities. PHOTO: THE LILIANE FOUNDATION



> Census enumerator and FETAPH staff member at work. PHOTO: FÉDÉRATION TOGOLAISE DES ASSOCIATIONS DE PERSONNES HANDICAPÉES (FETAPH)

Finally included

Our partners also lobbied for better policies and the inclusion of children with a disability in their own countries. In doing so they target local, regional and national administrations. Sometimes it includes international organisations such as the WHO.

One example is our partner organisation FETAPH in Togo. In the last census in Togo in 2010, people with a disability were not systematically counted. According to the census, only 2% of the population had a disability, while the World Health Organisation (WHO) applies the usual rate of about 15%. FETAPH, an organisation of people with disabilities, helped adapt questionnaires and train enumerators in the run-up to the elections. Moreover, FETAPH deployed its member organisations to create awareness. And it was a success: people with disabilities were now included, increasing the percentage to 10.73%. People with albinism were recorded separately, at 1.91%. This data enables FETAPH to strengthen its arguments and exert greater influence on the government to obtain better facilities for people with a disability.



> Girls with a disability are taught about menstruation and personal hygiene. PHOTO: CHIARA BELTRAMINI

Lobbying for sexual and reproductive rights

Through the Make Way strategic partnership, we worked internationally in a variety of ways to promote equal rights and opportunities for young people with a disability in the area of sexual and reproductive health and rights (SRHR). We strengthened our partners' capacity to lobby on SRHR.

Effective cooperation

Through the Make Way and Body Talk programmes, we are boosting the sexual and reproductive rights of people with a disability. We achieve this by lobbying and providing education and counselling. Interim evaluation showed that both programmes are making progress and achieving results by taking into account local customs and beliefs. This allows for good and effective collaboration with other existing health and education initiatives. In addition, young people play a meaningful role and have a say in the programmes. As a result they feel heard and empowered to stand up for their sexual and reproductive health and rights.

Women deliver

At the Women Deliver 2023 international conference in Rwanda, our advisers Laura Honders and Srushti Mahamuni made our voices heard along with young people from Kenya, Rwanda, Ethiopia, Vietnam, Indonesia, Cameroon and Nigeria.

Young people spoke on a panel about their experiences of discrimination and exclusion from sexual and reproductive health services. And how they ensure they have a say in developing policy. Young people are supported through the Make Way and Body Talk programmes.



> From left to right: Nona, Ice (Indonesia) Ariane (country coordinator of the Make Way programme in Rwanda) Vilda (youth panel member of the Liliane Foundation council from Kenya) and Laura (SRHR adviser at the Liliane Foundation) during the Women Deliver's panel discussing obstacles and solutions to the inclusion of people with a disability in SRHR. PHOTO: SRUSHTI MAHAMUNI

Ice shares her strength

Ice (18) from Indonesia was one of the young people who participated in Women Deliver at the Liliane Foundation's invitation. Ice was born with a fused spine (scoliosis) so knows from experience the obstacles facing children and young people with a disability.

"Participating in Women Deliver in Rwanda, even being asked to be one of the speakers was the greatest achievement and experience of my life! It gave me a chance to represent my friends. They know what it means to live with a disability in a remote village in Eastern Indonesia. I am very proud to stand up for their right to good sexual and reproductive health.

I have been dealing with this issue since 2020, when I became a participant in NLR Indonesia and the Liliane Foundation's My Body is Mine programme as a 14-year-old

student. I remember very well how I had questions I couldn't answer at the time. For example, about the menstrual cycle or how to defend yourself against sexual harassment. My parents also had limited answers to my questions. As a young woman with a disability, I noticed that there is a taboo and stigma about this issue among many people.

My Body is Mine provided me with answers to my questions. Such as the fact that young people with a disability have the same needs as everyone else. That we too fall in love and that we are also entitled to good care and services. I now pass on the knowledge and experience I gained in My Body is Mine to other young people with and without a disability."



> Portrait of Ice, one of the young people sponsored by Women Deliver to speak at the conference. PHOTO: LAURA HONDERS

3 | The Liliane Foundation's approach in the Netherlands

The power of our supporters

Our work is possible thanks to the support we receive from people in the Netherlands. It's something for which we are extremely grateful. 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 2023:



The Liliane Panel

The 500 members of this panel jointly reflect with us and give their views on issues involving our organisation. In 2023, we conducted several surveys with the panel members, including on designing the Donor Thank You campaign and a focus group meeting on sensitivities related to leaving money to charity in a will. We used the panel's input when developing our campaigns.

Donor Thank You Campaign

In May 2023, we thanked our donors via a special campaign. All our donors received an inspiring set of postcards in appreciation for their unconditional support for children with a disability in developing countries. We distributed them by post, as well as in person. Colleagues went out and about in their hometowns to thank our donors in person. We received many positive responses from donors across the country.



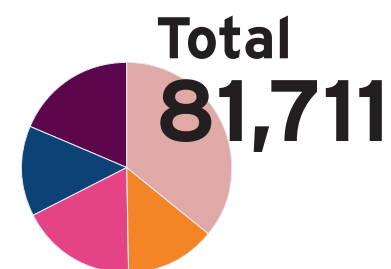
> Angela Frings with colleagues during the Thank You Campaign. PHOTO: HELDERGROEN

Open day

On Open Monuments Day, the doors of our office were literally open. The ideal opportunity to learn all about our work for children with a disability in the poorest parts of Asia, Africa and Latin America as well as the rich history of our premises - a former monastery - in 's-Hertogenbosch. Hundreds of visitors listened to our colleagues and guest speakers. But also to The Bridge: the house band of the My Breath My Music Foundation, which gives children and young adults with a severe physical disability the opportunity to make music.

Donors

As of December 2023, there were a total of 81,711 active private donors who contributed to funding projects and programmes in the countries where we work. A result of which we are proud and grateful. Thanks in part to improved door-to-door fundraising and the successful TV show in December, we welcomed 12,175 new monthly donors. Over 21,067 donors contributed with a one-off gift. Compared to 2022, the total number of private donors grew by 13% to 81,711. Where we were down in the previous year, our support increased in 2023. The amount people have left us in their wills is humbling. In 2023, we received more than €13.1 million from bequests: a substantial contribution to improving the quality of life and future prospects of children and young people with a disability in developing countries.



up to 5 years donors	> 36.1%
up to 10 years donors	> 13.9%
up to 15 years donors	> 17.7%
up to 20 years donors	> 13.9%
> 20 years donors	> 18.4%



TV programme on NPO 1

On the evening of Thursday 7 December, EO broadcast our programme 'Het grote 30 tellen tv-toernooi' on NPO 1. During this TV show, which lasted the whole evening and was presented by Giovanna Ostiana and Bert van Leeuwen, families of Dutch celebrities competed against each other in the exciting game '30 Tellen'. The aim of the programme was to draw attention to and gain support for the situation of children with a disability in poor countries. And we demonstrated the impact early identification and customised intervention has on these children and their families. During the programme, Fedja van Huêt, Jetta Klijsma, Erica Terpstra and Tessa de Goede also encouraged viewers to contribute.

'Give them time': a powerful, multimedia campaign

Time can make a world of difference for children with a disability. The earlier a child is identified and helped, the greater the impact on their life. To illustrate this, in December, the Liliane Foundation launched the cross-media 'Give them time' campaign. This included the TV programme 'Het grote 30 tellen tv-toernooi' on NPO 1, various radio and TV commercials, a Libelle supplement entirely dedicated to the Liliane Foundation and an online donation campaign. Lots of people got to know the Liliane Foundation better through these diverse channels. Over 2,100 people even decided to join us as donors!



> Franck (4) and his father featured in the campaign.
PHOTO: LEANDER STOLK

Non-profit fundraising - Social Response

In 2023, the Liliane Foundation, together with Oxfam Novib, Amref Flying Doctors and Milieudefensie, embarked on a journey aimed at establishing a cooperative to recruit donors. The cooperative aims to recruit donors without the involvement of commercial parties and on a non-profit basis. It is thus a response to the commercial market with regard to door-to-door fundraising. The cooperative was founded in 2024, and at the time this report is being written, is operating from a small office in Rotterdam. Door-to-door fundraising remains an important way for us to approach people in the Netherlands to support our mission. Therefore, in the coming years, we hope to expand Social Response to develop an established fundraising agency of and for charities. Meanwhile, we will also continue to work with our existing fundraising partners.

> In December, Houvast, a special supplement, was published in Libelle magazine. It was about the importance of the early identification of children with a disability. PHOTO: MONA VAN DEN BERG

The power of working together

All over the world, many organisations, like us, are committed to helping people with a disability or vulnerable children. To increase our strength and impact, we actively seek collaborations with diverse organisations. Our partnerships benefit all parties involved. First and foremost, the most vulnerable children.

Here is a selection of the organisations we worked with in 2023:

- Through the **Make Way** programme, we make sexual and reproductive health and rights accessible to vulnerable children and young people in Ethiopia, Kenya, Uganda, Rwanda and Zambia. For more information, see page 28. Our partners in this programme are **Wemos**, **VSO**, **Akina Mama wa Africa**, **Forum for African Women Educationalists**, and **The Circle of Concerned African Women Theologians Kenya**. Make Way is funded by the Ministry of Foreign Affairs.

DEVELOPMENT ORGANISATIONS

- We work with other international organisations that, like us, focus on improving the situation of children with a disability. For example, **Enablement**, **Christian Blind Mission (CBM)**, **Humanity & Inclusion** and the **Leonard Cheshire Disability** network.
- As a member of the steering committee of the Dutch coalition of the **Global Campaign for Education (GCE)**, the Liliane Foundation raises awareness and focus among politicians and policymakers on 'inclusive education' rather than just 'education'. GCE is the largest global network campaigning for the right to education for children and young people in low and middle-income countries.



> Justine together with Kenneth Nangai, staff member of our Ugandan partner organisation Katalemwa. PHOTO: RONNIE DANKELMAN



We are grateful for the long-term support of the Nationale Postcode Loterij. In 2023, the amount of the contribution was €1,350,000. This contribution means we can do more to help children and young people with a disability. For example, through the Work & Respect programme (see page 20) in Kenya, Rwanda and Ethiopia. This programme enabled 643 young people with a disability to complete vocational training that significantly improved their employment and income prospects.

> Hoang Thi Minh from Vietnam with a colleague behind her laptop. PHOTO: TIMO VORSTENBOSCH

The support of the Nationale Postcode Loterij makes it possible for us to continue developing and implementing projects like this, together with our international



partners. Through our quarterly newsletter, we regularly inform our supporters about the support provided by the Nationale Postcode Loterij.



- Through the **Dutch Coalition on Disability and Development (DCDD)**, we work with other organisations and policymakers, including the Dutch government, to make international policy and implementation more accessible to people with a disability. We focus on areas such as emergency assistance, employment and income, among others.

- Organisations of and for people with a disability from more than a hundred countries bundle their strengths in the **International Disability and Development Consortium (IDDC)** to promote the full participation of people with a disability in society.

SOCIAL PARTNERS

The Liliane Foundation has been able to rely on broad social support in the Netherlands for years. In 2023, we also worked closely with businesses, foundations and equity funds. Their commitment is indispensable for our programmes for children and young people with a disability. We also received highly valued support from schools, associations, campaigners and charitable organisations.

In particular, we were able to count on the support of the following social partners last year:

- Thanks to the **AFAS** Foundation, we are taking rehabilitation care to the next level in Cameroon with the **Cameroon Baptist Convention Health Service (CBCHS)** through the Care Compass and Training Compass project. Together, we make high-quality rehabilitation care available and accessible to people with a disability, especially children. In 2023, the project reached a milestone with construction starting on an inclusive training centre (see page 25).
- We are working in Rwanda with orthopaedic specialist **Livit Ottobock Care** to increase the quality of orthopaedic devices and expertise. We do this by providing materials, knowledge and expertise to our partner in Rwanda. In early 2023, we extended this successful partnership with a renewed letter of intent that extends the cooperation for five years.
- **The Paul Foundation** has supported projects for children and young people with Down's syndrome in Indonesia and the Philippines for many years. That support has already reached thousands of children with Down's syndrome and their parents, relatives and neighbours. In 2023, The Paul Foundation contributed to the development of the first outpatient clinic in the Philippines specialising in Down's syndrome.
- Together with the **sexuality expertise centre Rutgers**, we are working on the Body Talk programme in Vietnam, the Philippines and Indonesia. This programme is aimed at improving education on sexuality and relationships for children and young people with a disability (see page 28).
- **Charity Fund Rijsholt (SCFR)** creates opportunities for children in Northern India to live independently and with dignity. The long-term partnership between SCFR and the Liliane Foundation enhances these opportunities. SCFR's objective is consistent with the Liliane Foundation's strategy, which examines the individual within their entire (social) environment and the reality of life on the ground.
- Furthermore, in 2023, we collaborated with **De Waterlander, Gaston Schul, Hanssen Footcare, Summerfund, the Cornelia Foundation** and **NICA Recycle**, among others, and were supported by **Claeren Risk Managers**.



> The collaboration of the Paul Foundation and NORFIL in the Philippines. From left to right: Ranil, Alexis Reyes and Eric Raborar. PHOTO: THE LILIANE FOUNDATION



> Nataniem Bruk (10) from Ethiopia was born with spina bifida and hydrocephalus. PHOTO: CHIARA BELTRAMINI

COOPERATION WITH UNIVERSITIES AND EDUCATIONAL INSTITUTIONS

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

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



Breaking down Barriers, see explanation opposite or check the English-language website barriersfree.org.

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

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

Research

The learning programme **Breaking down Barriers** is a collaboration with Radboud University and academics and partners in three African countries. Together, we investigated whether girls with a disability have access to sexual and reproductive health and rights in Cameroon, Uganda, Sierra Leone and Zambia. For example, we looked at the factors that make contraception unavailable to them.

This research revealed, among other things, that not only the type of disability, but also socio-economic and religious background determine the extent to which a person can access services or exercise her rights. Girls with a physical disability who have been to school often have easier access to services than girls with an intellectual disability from poor families. Therefore, our recommendation is to take a broad view of the person as a whole when developing policy and legislation.



> For the Make Way programme, SRHR advisers Srushti Mahamuni and Laura Honders, together with DPOD and their partners, conducted a workshop on youth participation and SRHR for young people with a disability. PHOTO: THE LILIANE FOUNDATION



> Christabel (19) was only 6 when a venomous snake bit her hand while she was sleeping. The poison paralysed her arm. Her ultimate dream since she was a little girl was to become a doctor, but her family couldn't afford the school fees. "Thanks to the Liliane Foundation, I was still able to finish school and received therapy for my hand. Now I am making my dream come true: I am a first-year medical student at university!" PHOTO: CEDRIC MUSENGE KANGWA

COOPERATION WITH MIVA

Bundled strength with MIVA

MIVA supports small-scale development projects run by pioneers working for vulnerable groups in society. To extend the pioneers' reach, MIVA supports these projects with transport and communication tools. It means they can help even more people.

MIVA and the Liliane Foundation have worked closely together since 2015. This allows MIVA to draw on a large network and local knowledge.

Strategic partner organisations guide and monitor the projects that MIVA supports. As a result, transport and communication resources are used efficiently and effectively and in a programme-based, structured and inclusive way. This helps people and organisations reach their destination.

Children in Colombia sail towards a better future

In many countries where we operate, basic services such as healthcare and education are inaccessible to the most vulnerable. MIVA, the Liliane Foundation's sister organisation, supports local people working to help others, with indispensable means of transport and communication.

Like in the remote Colombian region of Nariño, where schools are often literally inaccessible to children. MIVA supplied a new school boat, which means they can now still go to school. Which is crucial, because education is the key to a better future.

The inhabitants of the Nariño region - mostly Afro-Colombian and indigenous communities



> A new school boat from MIVA means children can go to school. PHOTO: MIVA

- barely receive any support from the government. As a result, over 80 per cent of the population lives in poverty and many vulnerable young people are recruited by armed groups and drug gangs. Education offers children and young people a way out of this situation. But the difficult conditions of the area make it a challenge. The tidal activity and many floating logs make navigating through the mangroves extra tricky.

Soledad Pueblito is the only school in the region that offers secondary education up to third grade. Previously, there was only one boat, with a feeble engine, to transport children to and from the school. Many children had no choice but to stay at home. Thanks to the support of donors, Soledad Pueblito now has an extra boat, allowing more children to finish school and have the chance of a better future.

4 | The Liliane Foundation organisation



> Colleagues of the Liliane Foundation. PHOTO: TIMO VORSTENBOSCH

In 2023, we revised our multi-year strategy, focusing on the coming years (2024-2027), in which we strive for an inclusive society in which all children can participate. This strategy not only includes direct involvement with children, but also structural change, fundraising and organisational needs.

In line with this, we focused on improving good employment practices in 2023. The latest employee satisfaction survey produced a score of 8.0, which we aim to maintain and improve by renewing our employment terms and conditions and introducing a new interview cycle.

We also started implementing our plan of action to increase diversity and inclusion, based on the SER Diversity Charter. We developed a volunteer strategy and policy in 2023, in association with our volunteers.

The strength of 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. This makes us incredibly proud.

Permanent staff members

- The average number of FTEs in 2023 was 63.6, up from last year. This was mainly due to sick leave replacement and expansion to fulfil our increased ambition. All Liliane Foundation employees work in the Netherlands.
- Employee salaries are established based on job categories. The value of each job profile is calculated and categorised in a job category using a number of fixed criteria. Remuneration is in line with other positions in the sector. In addition, the Liliane Foundation has its own employment terms and conditions regulations and all employees are included in a pension scheme, which is administered by Pensioenfonds Zorg en Welzijn.

Volunteers

A large number of volunteers work in our organisation. Their commitment and expertise are incredibly valuable to the Liliane Foundation. It is wonderful to see and experience their willingness to donate their time to contribute to our amazing mission. At the end of 2023, there were 81 volunteers.

They are part of our organisation and contribute to our results.



Roos van Boekel works as volunteer coordinator. She knows the strength

of working with volunteers better than anyone:

I have been working at the Liliane Foundation for over 23 years now and have worked with volunteers from the very beginning. Volunteers are hugely involved, and each one has his or her own expertise. They actively contribute to our mission through their positive-critical attitude. We have all kinds of volunteers, from gardening volunteers and office volunteers to regional volunteers around the country. They are all super motivated and fully support our goal: to improve the lives of children with a disability in the poorest parts of the world. Working together creates a special dynamic and exchange, making it more profound and resulting in a special atmosphere in the office.

Our ambassadors

Our TV programme 'Het grote 30 tellen tv-toernooi' was a great success also thanks to the contributions of our ambassadors **Fedja van Huêt** and **Jetta Klijnsma**. In a video message, they appealed to viewers to take action for children with a disability.



PHOTO: MONA VAN DEN BERG

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

Jetta knows from experience what it is like to live with a disability. Here in the Netherlands, she received the necessary care and her parents supported her in her development. As a result, she became the woman she is today. Her wish is for all children with a disability to have the same opportunities.



PHOTO: JOHN VAN HAMOND

> **Fedja van Huêt**
actor

Fedja also collaborated on the special supplement to the Christmas edition of Libelle, which was entirely dedicated to the Liliane Foundation. He provided the foreword to this publication.

Our processes and procedures

Integrity Policy

The Liliane Foundation is an organisation in which everyone must be able to feel safe, at home and be themselves. Employees can rest assured that we will do everything possible to prevent (sexually) transgressive behaviour, fraud and abuse of power. And if it does occur, that it can be reported and discussed in a safe and easily accessible manner.

Prevention

Prevention is a key pillar of our integrity policy. We work with a code of conduct that everyone (staff members, volunteers and everyone we hire) must sign. We ask for references as part of the recruitment and selection procedure. We have a VOG (Certificate of Good Conduct) for everyone who works with us. In addition, we organise annual awareness sessions. All employees are required to participate in one meeting per year. During these meetings in 2023, we talked about what we mean by integrity and discussed dilemmas with each other in groups.

Reporting and enforcement

A second pillar of our integrity policy involves



> The Liliane Foundation & MIVA Works Council, October 2023. From left to right: Marja Rijerse, Erik van Grinsven, Laura Honders, Pauline Heere, Chiara Beltramini, Daisy van den Boogaard and Nicky Bor. PHOTO: TIMO VORSTENBOSCH

reporting and enforcement. How do you report transgressive behaviour? And what happens to your report? MIVA and the Liliane Foundation have three regulations that apply to this matter: a general complaints regulation, a complaints regulation for improper behaviour and a whistleblower regulation. They are published on our websites, along with a report form.

Reports in 2023

- *Fundraising in the Netherlands* There were 37 critical comments and complaints in relation to door-to-door fundraising or other contacts with (potential) donors. All complaints could be dealt with by providing an explanation or an apology and rectifying the mistake. Complaints about door-to-door fundraising were also reported to the relevant fundraising agency and the correct follow-up or improvement was monitored where necessary.
- *Fraud at our partner organisations* One of our strategic partner organisations reported a case of fraud detected by them. They investigated it and employees were dismissed. In addition, they have taken measures to prevent any recurrence. This case was therefore handled appropriately.
- *Cooperation* The Integrity Committee received one complaint about cooperation. Discussions were held with stakeholders and managers and follow-up actions were agreed to improve cooperation. The complaint was settled to the satisfaction of those involved.
- *Anonymous* One anonymous report was received internally. The content was discussed with the person concerned.

Confidential counsellor

The Liliane Foundation already had an external confidential counsellor. An internal confidential counsellor was appointed for the Liliane Foundation and MIVA at the end of

2022. This should lower the threshold for staff members and volunteers to discuss and report inappropriate behaviour. The confidential counsellors are independent and certified. We report the total number of reports within a calendar year and do not distinguish between organisations.

Support in 2023

- *External confidential counsellor* Two requests for support were received from the organisation as a whole (one in 2022). A report can also be made to the external confidential counsellor in accordance with the whistleblower regulation. No use was made of this in 2023.
- *Internal confidential counsellor* Nine discussions were held.

Protecting children

Children with a disability are vulnerable to (sexual) abuse. The Liliane Foundation and MIVA as well as our partner organisations have a responsibility to ensure a safe environment for children. An environment in which their rights are respected and in which reports of abuse, mistreatment or violence are acted upon quickly and appropriately.

Both the Liliane Foundation, MIVA and all our partner organisations have a child-safeguarding policy. This policy provides specific guidelines on how we protect children, how and where (sexual) abuse or violence can be reported and what follow-up steps are taken. In 2023, the Liliane Foundation and MIVA supported partner organisations in improving their child-safeguarding policies. We provided training (online and on-site) and organised in-depth online meetings in which we shared experiences, cases, challenges and good examples. The partner organisations provided training and education on child protection, to children, parents and community leaders involved.



> PHOTO: CHIARA BELTRAMINI

In 2023, seven reports were made by various partner organisations about cases of abuse during the implementation of the organisations' own programmes. Five cases involve physical violence, bullying or neglect. Two cases involve sexual abuse by others in the environment at the time of the activities organised by the partner. All these cases were taken seriously by the organisations involved, by providing help and support to the victims, reporting them to the police, facilitating discussions with the perpetrators and victims and/or providing information to teachers, children and family members. Additional measures were subsequently taken to prevent any recurrence.



> Child safeguarding training in Zambia, organised by Cheshire Homes Society in Zambia. PHOTO: MAJORIE KAANDORP



> PHOTO: RONNIE
DANKELMAN

Risk and quality management

In 2023, we also conducted the annual risk analysis. It gives us insight into the risks and helps us prepare for them. We have already largely addressed the action points resulting from last year's analysis. For instance, we have made significant progress in the field of child safeguarding and have implemented improvements in our integrity policy (such as the appointment of an internal confidential counsellor). Major steps have also been taken in information security.

The greatest risks facing the Liliane Foundation are damage to our reputation, cybercrime, insufficient measurable insight into the impact of our programmes, integrity and traveller safety. We concluded that we have adequate control measures in place. And we have taken steps to further reduce risks, in practice and in our policies.

Quality standards

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

Other quality standards we maintain are:

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

Monitoring partners in the countries where we fund programmes

We expect our strategic partner organisations to meet minimum standards in terms of operations, policies and practices. We monitor these aspects using working visits, reports, audits and evaluations. The Liliane Foundation concludes multi-year partner agreements with strategic partner organisations that meet the conditions and fit with the vision and strategy of the Liliane Foundation and MIVA and, within these agreements, annual contracts and contracts for specific projects.

In 2023, we signed the first multi-year contracts with partners. A multi-year contract offers greater scope for continuity, for strategic goals and offers more security to employees working within the projects. In turn, the strategic partner organisations enter into contracts with carefully screened partner organisations. We closely monitor how each strategic partner organisation works towards the programme's objectives. We receive annual audit reports and are in frequent contact with our partners via phone, e-mail and video calls.

We periodically conduct an organisational assessment. In 2023, we did this in the following three countries: Bangladesh, Zimbabwe and Uganda. The assessment focuses specifically on organisational aspects

of strategic partner organisations. We require our strategic partner organisations to have financial statements audited by a certified accountant, according to guidelines established by the Liliane Foundation and MIVA. The strategic partner organisation determines when an external audit is also required for implementing partner organisations. All cooperation agreements between the Liliane Foundation and the strategic partner organisation, and between the strategic partner organisation and the partner organisation, include a section on irregularities and the steps that must be taken in the event of a possible misuse of funds.

Corporate social responsibility

Sustainable organisation

Sustainability and corporate social responsibility (CSR) are embedded in the Liliane Foundation's business operations. Among other things, we separate waste, aim for paperless business operations and buy certified paper. And if we use catering, we have chosen vegetarian options since the end of 2023. In 2023, we also entered into new energy contracts for green energy from the Netherlands. Our premises was already equipped with solar panels and other energy-saving measures, such as cavity wall insulation. And our public garden is maintained sustainably: the volunteers use a compost heap for this purpose, and we collect water in water butts.

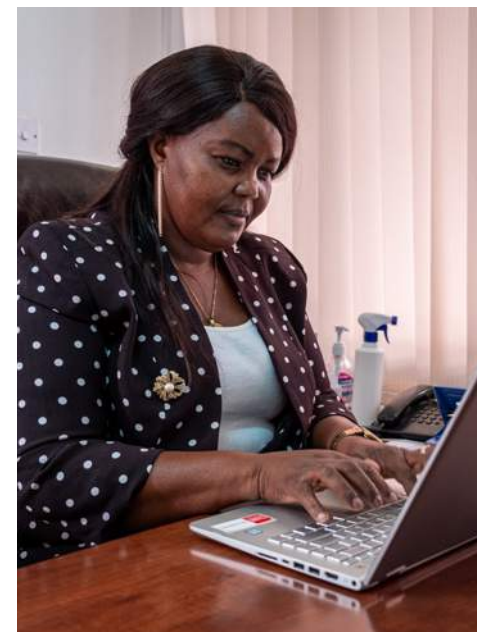
CSR supplier

Not only price and quality are important to us in our procurement activities. We also look at how suppliers fulfil their corporate social responsibility. For instance, we use a fairphone as a business phone and we mainly buy refurbished furniture.

Flight policy

We encourage travel by public transport. Hybrid working has already significantly

reduced employee commuting. We also drafted a flight policy in 2023 containing the following principles: 1) fly less, and 2) fly smarter and more sustainably. We have to fly to visit our projects and monitor the work, but also have a responsibility in combating the climate crisis.



> Cecilia Mutava, director of our partner organisation Cheshire Disability Services Kenya at work. PHOTO: JOOST BASTMEIJER

5 | Outlook

Making adjustments to stay on course

As planned, in 2023, we evaluated our multi-year strategy. Are we doing the right things and are we doing things right? This allowed us to fine-tune our course for the next four years.

Increased impact through greater focus
Our ambition for the coming years is to work more in-depth and more intensively in a smaller number of countries (between sixteen to twenty countries) and to exert a more structural impact. Therefore, we decided to scale down responsibly in Latin America, India, Chad, Togo and Benin in the coming years. We will focus more on the poorest and most fragile countries (Least Developed Countries) where our commitment is needed most. In the future, we want 70% of our aid to go to these areas. We will start the phase out in 2024, supporting our partners for a few more years to set up their programme independently.

In the countries where we are increasing our efforts, we are building a strong multi-year programme with a network of existing and new partners. By the end of 2024, this process will be implemented in the following ten countries: Kenya, Eastern Congo, Zimbabwe, Uganda, Sierra Leone, Tanzania, South Sudan, Burkina, Bangladesh and Indonesia.

Sharing knowledge
In 2024, we will further shape our knowledge and lobbying agenda. In the Netherlands, we advocate in a targeted manner for a specific focus on people with a disability within development cooperation. We provide a platform for our partners at international forums and engage interested partners in implementing the WHO Rehabilitation 2030 programme at home. We also put CBR and our thematic expertise on the map within national and international networks, such as

DCDD, IDDC and GCE. We are fleshing out our learning agenda and launching a new phase of our successful research programme Breaking down Barriers.

Ambition to make more possible
If we want to increase our impact we need more resources. We are committed to substantial growth in our institutional fundraising. In 2024, we are preparing for the potential new period of the strategic partnerships related to strengthening civil society of the Ministry of Foreign Affairs. We also have the ambition to enter into new collaborations with other governments and international funds. We will build on fundraising among private individuals in 2024, by strengthening the bequests programme, growing online channels and innovating in traditional fundraising channels, such as door-to-door fundraising. In doing so we always use recognisable and powerful communication as a common theme, according to our renewed brand positioning: See the strength in every child.

A people-oriented and diverse organisation
In our multi-year strategy, we set out to be a people-oriented and diverse organisation. Therefore, in 2024, the themes of diversity & inclusion and a balanced distribution of power between north and south are high on the agenda. We also continue to focus on the valuable involvement of our volunteers. In addition, we are strengthening our project management processes and tools, and are focusing on innovation and a data-driven approach.

Multi-year budget 2024-2026

(in euro)

	2024	2025	2026
INCOME			
Income from private individuals	17,698,551	18,541,774	19,565,120
Income from companies	333,000	338,733	345,508
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	1,208,065	1,153,079	2,500,000
Income from affiliated non-profit organisations	1,274,288	1,274,288	1,274,288
Income from other non-profit organisations	3,475,185	3,377,763	5,133,250
TOTAL INCOME	25,339,089	26,035,637	30,168,166

EXPENDITURE			
Spent on objectives			
Expenditure on the annual plans	11,858,487	11,894,166	11,619,141
Expenditure on additional requests	7,335,156	7,048,844	10,087,134
Public engagement	2,922,178	2,909,389	2,977,676
	22,115,821	21,852,399	24,683,951
Operating organisation costs			
Fundraising costs	4,849,934	5,582,156	5,493,025
Management and administration costs	1,160,486	1,127,262	1,121,205
	6,010,420	6,709,418	6,614,230
TOTAL EXPENDITURE	28,126,241	28,561,817	31,298,181

Balance before financial income and expenditure	-2,787,152	-2,526,180	-1,130,015
Balance of financial income and expenditure	13,500	12,000	12,000
BALANCE OF INCOME AND EXPENDITURE	-2,773,652	-2,514,180	-1,118,015

Result appropriation (detail)			
Addition (+) withdrawal (-) to:			
- Continuity reserve	400,000	40,000	50,000
- Earmarked reserve for programme implementation	270,000	40,000	-130,000
- Earmarked reserve for strategy and policy	-3,668,025	-2,594,180	-1,038,015
- Earmarked funds	224,373	0	0
	-2,773,652	-2,514,180	-1,118,015

The multi-year 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. This is based on the forecast of the results of the financial year when drafting the budget and expenditure of the reserve strategy and policy within three years. Due to positive setbacks at the end of the year, the multi-year budget was revised in the first quarter of the year to keep it in line with our assets policy. Among other things, this change increased expenditure on annual plans and direct child support.



6 | Report of the Board of Directors and Supervisory Board

Governance and supervision

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. They are established in the articles of association and elaborated in the Supervisory Board's Regulations and the Management Regulations.

Governance



Executive Director:
Erik Ackerman
also Executive Director of MIVA

Secondary roles:

- > Member of the Board (Treasurer) of Partos, sectoral association for development cooperation
- > Member of the Board of the Dutch Coalition on Disability and Development

Compositions and powers

Management

The Supervisory Board appoints an Executive Director. The latter is responsible for day-to-day management and works with the other members of the Management Team.

Supervisory Board

The Supervisory Board consists of at least five persons 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

The Liliane Foundation is recognised as a charity by the CBF (Netherlands Fundraising Regulator). Therefore, the CBF periodically audits and assesses whether the Liliane Foundation meets the requirements that apply to this recognition. Every year an audit of the Liliane Foundation is also performed. In 2023, the audit was carried out by Dubois & Co. Chartered accountants.

« Hassenet (5) from Ethiopia with her father Ahmed in their living room.
PHOTO: MONA VAN DE BERG

Codes and guidelines

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

Financial

2023 was another good year for the Liliane Foundation in financial terms. Our income amounted to €28.6 million, which was higher than last year (€2.4 million) and estimated (€5.8 million). Most of our income (75.2% in 2023) originated from private donors, in the form of gifts and donations and income from bequests. This year, income from bequests exceeded €13 million for the first time. This was significantly higher than budgeted and much of this income was not known until late in the year.

In 2023, the Liliane Foundation spent €20.6 million on its objectives. The amount spent on our programmes, SPOs and public engagement was slightly higher in 2023 than in 2022 (€0.4 million) and higher than budgeted (€1.0 million).

There was also an overspend in 2023. This is a deliberate overspend in order to allocate an equal part of the higher income to high-

quality projects, which were implemented thanks to the effective cooperation between the various teams, departments and the SPOs, focused on the strategic priority of identifying children early to help them at the earliest possible age. 79.5% of total expenditure was spent on the objectives, which means that the Liliane Foundation easily satisfies the 70% norm for the sector.

Fundraising costs amounted to 16% of income. This is significantly higher than last year (11.5%) and lower than estimated (17.5%). In 2023, fundraising costs were significantly higher than estimated. Due to the higher income during the year, it was decided to invest more in fundraising in order to achieve the intended long-term growth in the multi-year strategy.

Own organisational costs are allocated in accordance with Goede Doelen Nederland guidelines. On balance, in 2023, an amount of €0.7 million (2.8% of total expenditure) remains for management and administration costs. As a result, in 2023, management and administration costs remain relatively the same as in 2022 and are substantially lower than estimated. At 2.8%, these costs again remain well below the internal standard of 6.5%.

Investment policy

In July 2021, the Liliane Foundation decided to invest some of its assets defensively and sustainably and to spread investment risk as much as possible, partly because in 2021, it was no longer possible to avoid negative interest rates at banks by spreading capital between several banks.

The majority of the Liliane Foundation's portfolio is invested in bonds. Approximately a quarter of its assets are invested in shares. The investment horizon is 10-15 years. The investment objective is to maintain its real



› Charles Ejemasi (23) from Nigeria could not express himself properly due to his speech and hearing impairments. He receive the right support from our partner organisation, which considerably helped his development. PHOTO: TLM NIGERIA

assets. As well as to achieve a net return for the Liliane Foundation's expenditure and to cover management costs.

The Liliane Foundation's investment policy is based on the principles of the United Nations Global Compact and the Guide to Responsible Financial Management for Charities in the Netherlands. The Liliane Foundation is advised on its investment strategy by a Dutch asset manager. The manager regularly supplies reports and is accountable for the policy pursued. Out of prudence, the Liliane Foundation decided to set up an earmarked

reserve to the amount of the results not yet achieved.

The Liliane Foundation applies people-oriented, environmental and animal friendly criteria when selecting investments. In this regard children's rights, including those of children with a disability are by far the most important. If banks or investors act in violation of children's rights, the Liliane Foundation considers this grounds for exclusion.

Erik Ackerman, 30 May 2024

Report of the Supervisory Board 2023

Inspiring working visit

Covid-19 meant that it wasn't possible to travel for a while. But in early 2023, Chair of the Board Jannie Riteco had the opportunity to join two Board Members, Annika Galle and Emine Kaya, on a working visit to our strategic partner organisation in Cameroon. They visited different projects and met our partners. They shared their experiences and stories about this inspiring visit with staff members in 's-Hertogenbosch.

Fond farewell

In June 2023, after two four-year terms, the Supervisory Board said goodbye to Albert Rommers, chair of the Audit Committee and of the Remuneration and Appointments Committee and member of the Supervisory Board. The Board is extremely grateful to Albert for his fantastic commitment and contribution to the Supervisory Board and to MIVA and the Liliane Foundation.

Activities of the Supervisory Board

Consultation with the Executive Director

The Supervisory Board met five times with the Executive Director in 2023. Among other things, the Supervisory Board approved the Annual Report and Financial Statements 2022, the new Multi-year Strategy 2024-2027, the Annual Plan 2024 and the corresponding budget, the revised Employment Terms and

Conditions Regulation and the Volunteer Policy. The Supervisory Board also received presentations on the Child Safeguarding Policy and on fundraising and the intended growth strategy.

Consultation with the employee representative body

The Works Council (OR) meets with the Supervisory Board (at least) once a year. This was also the case in 2023. The general state of affairs was discussed. And there was a look back and ahead at the most important topics that (will) play a role. During the discussion, the Works Council also expressed its wish to be effectively involved in relevant decision-making in a timely manner.

Appointment of the new chair and member of the Board

The Supervisory Board appointed Wouter Reuvers as a member of the Supervisory Board with effect from 2 June 2023. Wouter succeeds Albert Rommers as chair of the Audit Committee. The Supervisory Board also worked with an external recruitment and selection agency to find a successor to chair Jannie Riteco. She stepped down as chair during the year under review, but remains a member of the Supervisory Board. Thos Gieskes has been appointed chair of the Supervisory Board of the Liliane Foundation and MIVA as of 1 September 2023. Members Annika Galle and Emine Kaya were reappointed for a second four-year term in 2023.

>> *Franck sows vegetables with his father* PHOTO:
CHIARA BELTRAMINI



Supervisory Board Composition

DRS J.A. (JANNIE) RITECO(chair of the Supervisory Board until 1 September 2023)
Board of Directors of Zorggroep Almere

Secondary roles:
• Vice-chair of the QuaRijn Supervisory Board

DRS T.H.L.J.M. (THOS) GIESKES
(chair of the Supervisory Board as of 1 September 2023)
**Chair of the Board of Directors of BPI Africa
Managing Director of the AGR13 Foundation**

DRS P.J.M. (PIET) KUIJPER
Former chair of the MIVA Board

Secondary roles:
• Secretary of the DAK Network
• Vice-chair Justice and Peace Nederland

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

H.A.C. (ALBERT) ROMMERS RA (Member of the Supervisory Board until 1 June 2023)
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

W.H.J. (WOUTER) REUVERS MSC RA
(Supervisory Board member from 2 June 2023)
**Top consultant, Vanberkel Professionals;
freelance financial adviser**



> Abdul (16) often felt lonely as a child. Children laughed at him and he found learning difficult because of his multiple disabilities. He now attends a special school. Abdul has friends and enjoys making music. PHOTO: TLM NIGERIA

Supervisory Board resignation rota

NAME	APPOINTED	REAPPOINTED	REPLACEMENT
Albert Rommers	2015	2019	01-06-2023
Jannie Riteco	22-02-2017	2021	2025
Piet Kuijper	01-01-2018	2022	2026
Annika Galle	01-09-2019	2023	2027
Emine Kaya	01-09-2019	2023	2027
Wouter Reuvers	02-06-2023		
Thos Gieskes	01-09-2023		

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

Financial Audit Committee
The Financial Audit Committee consists of Wouter Reuvers, who succeeded Albert Rommers as chair in June, and Annika Galle. The Financial Audit Committee convened four times in 2023. 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
Until May, the Remuneration and Appointments Committee consisted of Albert Rommers as chair, and Jannie Riteco. As of June 2023, Jannie Riteco will chair the Remuneration and Appointments Committee and from September 2023, Thos Gieskes

will be a member of this committee. The Remuneration and Appointments Committee prepared the Supervisory Board's self-evaluation and met twice with the Executive Director to discuss his performance.

Remuneration
In accordance with the policy, in 2023 no remuneration was paid to the members of the Supervisory Board. In 2023, members of the Supervisory Board were entitled to fixed annual compensation (reimbursement of expenses) amounting to €1,900 for the chair, and €950 for other Board members.

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

Supervisory Board Statement
The Supervisory Board declares that it agrees with the 2023 Annual Report and the 2023 Financial Statements, taking into consideration the declaration by Dubois & Co. Chartered Accountants for the Financial Statements and Annual Report.

Thos Gieskes, 30 May 2024



> Twins Eden and Bethlehem (6) from Ethiopia
with their mother Aynadam.
PHOTO: CHIARA BELTRAMINI

Financial state- ments

Balance sheet as at 31 December 2023

(after result appropriation)

	31-12-2023	31-12-2022
ASSETS		
Tangible fixed assets		
Operating assets	1,780,289	1,863,612
Stocks	11,284	11,620
Receivables	13,914,517	12,456,245
Securities	1,851,984	1,724,110
Cash and cash equivalents	5,926,380	5,784,899
	21,704,165	19,976,874
TOTAL ASSETS	23,484,454	21,840,486
LIABILITIES		
Reserves and funds		
Reserves		
* Continuity reserve	7,510,000	6,210,000
* Earmarked reserves	10,858,574	9,009,219
	18,368,574	15,219,219
Funds		
* Earmarked funds	0	249,781
	18,368,574	15,469,000
Provisions	7,137	0
Long-term liabilities	597,970	1,716,956
Current liabilities	4,510,773	4,654,530
TOTAL LIABILITIES	23,484,454	21,840,486

Statement of income and expenditure for 2023

	Actual 2023	Budget 2023	Actual 2022
INCOME			
Income from private individuals	21,536,672	15,319,543	18,144,863
Income from companies	290,345	349,000	286,267
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	1,166,493	1,210,633	1,207,660
Income from affiliated non-profit organisations	1,268,189	1,219,288	1,230,934
Income from other non-profit organisations	3,024,622	3,431,406	4,002,968
TOTAL INCOME	28,636,321	22,879,870	26,222,692
EXPENDITURE			
Spent on objectives			
Expenditure on the annual plans	11,146,023	11,117,269	10,793,686
Expenditure on additional requests	6,615,398	5,746,320	6,977,782
Public engagement	2,811,145	2,711,325	2,419,031
	20,572,566	19,574,914	20,190,499
Fundraising costs	4,593,470	4,003,624	3,002,561
Management & administration costs	719,323	1,046,278	673,458
TOTAL EXPENDITURE	25,885,359	24,624,816	23,866,518
Balance before financial income and expenditure	2,750,962	-1,744,946	2,356,174
Balance of financial income and expenditure	148,612	-20,000	-345,745
BALANCE OF INCOME AND EXPENDITURE	2,899,574	-1,764,946	2,010,429

RESULT APPROPRIATION 2023

The allocation of the balance of income and expenditure for 2023 is proposed as follows:

	Actual 2023	Budget 2023	Actual 2022
RESULT APPROPRIATION (DETAIL)			
Addition (+) withdrawal (-) to:			
- Continuity reserve	1,300,000	20,000	220,000
- Earmarked reserve for programme implementation	100,000	170,000	-200,000
- Earmarked reserve for Riet Fonds obligations	0	0	-6,000
- Earmarked reserve for unrealised investment results	136,075	0	-57,168
- Earmarked reserve for strategy and policy	1,613,280	-1,771,925	2,408,703
- Earmarked funds	-249,781	-183,021	-355,106
	2,899,574	-1,764,946	2,010,429

The proposal for result appropriation has been processed as such in the balance sheet as at 31 December 2023.

CASH FLOW STATEMENT FOR 2023

	2023	2022
CASH FLOW FROM OPERATING ACTIVITIES		
Balance before financial income and expenditure	2,750,962	2,356,174
Adjustments for:		
- Depreciation of tangible fixed assets	187,337	177,830
Changes in working capital:		
- Change in receivables	-1,458,272	-3,992,286
- Change in stocks	336	-11,620
- Change in current liabilities	-143,757	-128,306
- Change in long-term liabilities	-1,118,986	-25,379
- Change in provisions	7,137	-144,000
Subtotal	224,757	-1,767,587
- Other interest paid	21,393	-19,457
- Dividend received from investments	131	13,921
- Costs of investments paid	-9,109	-17,716
CASH FLOW FROM OPERATING ACTIVITIES (A)	237,172	-1,790,839
CASH FLOW FROM INVESTING ACTIVITIES		
Investments in tangible fixed assets	-104,013	-350,905
Divestments of tangible fixed assets	0	0
Investment in securities	8,322	7,757
CASH FLOW FROM INVESTING ACTIVITIES (B)	-95,691	-343,148
CHANGE IN CASH AND CASH EQUIVALENTS (A+B)	141,481	-2,133,987
Cash and cash equivalents as at 1 January	5,784,899	7,918,886
Cash and cash equivalents as at 31 December	5,926,380	5,784,899
CHANGE IN CASH AND CASH EQUIVALENTS	141,481	-2,133,987

General notes

Accounting policies

Reporting period

This financial report has been prepared based on a reporting period of one year. The financial year coincides with the calendar year.

Accounting policies

General

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

Comparison with the previous year

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

Functional currency

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 have been prepared in euro; 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 lifespan. Depreciation is applied 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 achievable value and the operating value.

Stocks

Stocks are valued at historical cost.

Receivables

Receivables are valued at the fair value of the consideration upon initial recognition. For the subsequent valuation, the book value approximates the fair value after initial recognition due to the short maturity of the receivables, thus matching the amortised 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. Property 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 reserves

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

Other reserves

Other reserves relate to reserve funds that have not yet been allocated, but will also be spent in pursuit of the objective.

For further explanation of the reserve policy, see page 69.

Funds

Earmarked funds

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

Provisions

Provisions are established for legally enforceable or constructive obligations that exist on the balance sheet date, where it is likely that an outflow of resources will be required and the amount of which can be reliably estimated. Provisions are valued at present values with an applied discount rate.

The anniversary provisions relate to anniversary bonuses for 12.5, 25 and 40 years of service. The amount of the provision is the present value at 4.5% of future anniversary bonuses taking into account the commitments made, retention likelihood and age.

Liabilities

The liabilities are valued at fair value upon initial recognition. Liabilities include commitments entered into during the financial year, taking into account the conditions set. Current liabilities in the form of project obligations for, among other things, the additional requests, are stated at fair value upon initial recognition, after processing that stated for transactions in foreign currencies. Current liabilities have a maturity 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 bequests in progress and pledged donations. Current liabilities mainly relate to 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 necessary to provide the insight required by Article 2:362(1) of the Dutch Civil Code, the nature of these opinions and estimates, including the corresponding assumptions, is included in the notes to the relevant items of the financial statements.

Sector guidelines

The financial statements comply with the 'Principles for Reserves and Investment Policy' in the CBF's Charity Recognition Scheme. The financial statements 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 on 'Securities' under 'Investment policy'.

The format from Appendix 1 of the 'Financial Management' guide has been applied in the 'Balance of financial income and expenditure' table (see Chapter 6. 'Notes to the statement of income and expenditure'). The net result for cash and cash equivalents is included in the line 'Other interest'. The financial statements also comply with the 'Regulations on the remuneration of directors of charitable organisations' of Goede Doelen Nederland, dated November 2021, which entered into force on 1 January 2022, and the changes made to the regulation in October 2022, entering into effect on 1 January 2023 and 1 April 2023.

Executive Director

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

Principles for determining the result

General

The balance of income and expenditure is determined as the difference between the realised income and the expenditure, costs, and other expenditure during the year.

The result is also determined considering the recognition of unrealised changes in the value of securities at fair or market value included in the current assets.

Income

Income from donations and gifts is accounted for in the year in which they are received. One exception to this involves written commitments established in an agreement. These are recognised in the year the partner incurs the liability.

Inheritances are recognised in the financial year in which the amount 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 financial statements are included in the valuation. Caution is exercised in determining the amount. For the valuation of bequests with usufruct, use has been made of the Guide on 'Processing and valuing bequests charged with (usufruct) use' by Goede Doelen Nederland.

Income from government subsidies is credited to the statement of income and expenditure in the same year as the subsidised expenditure.

Expenditure 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 accounted for under this expenditure.

Fundraising

Fundraising costs include the direct costs related to own fundraising, third-party campaigns, obtaining subsidies and investments and the costs allocated to these activities. Investment costs include bank charges, third-party management fees and own organisation.

Exchange rate differences

Exchange rate differences resulting from the settlement or conversion of monetary items are recognised in the statement of income and expenditure in the period in which they arise.

Employee benefits

Periodically payable benefits

Wages, salaries and social security payments are recognised in the income statement under the terms of employment to the extent they are payable to employees.

Pensions

The pension scheme is administered by the Zorg en Welzijn Pension Fund. The pension base for the Old-Age Pension and the Partner Pension is the pensionable salary that applies or would apply for full-time employment, less the state pension franchise. The pension fund's ambition is to index accrued pension entitlements and pensions in payment based on the general trend of salaries in the collective labour agreements applicable to member employers in a given calendar year. The pension fund decides each year whether, and if so to what extent, indexation can be applied, given the financial situation and its likely development. The pension fund bases this on the nominal and real coverage ratios, among other things. The pension fund can decide to make up for a missed indexation, but such a decision has no retroactive effect and does not lead to a supplementary payment. Indexation is partly financed by premiums and partly by returns. The coverage ratio at the end of 2023 was 106.3%. All pension schemes have been accounted for using the liability approach. The premium payable for the year under review is recognised as expenditure. As at the balance sheet date, there are no future

pension liabilities other than as a result of pension contributions yet to be paid.

The OP pension contribution is born 60% by the employer and 40% by the employee. Both AP contribute half of the pension premium.

Management and administration costs

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

Allocation of own organisational costs

The own organisational costs are allocated to the Liliane Foundation's objectives, fundraising, and management and administration based on an allocation key. Every year, it is determined per employee which part of the working time is spent on which main activities, with due observance of the Goede Doelen Nederland guidelines. Based on this estimate, the allocation key is used to calculate the personnel costs allocated to expenditure. The allocation key for housing costs, office costs, general and depreciation costs is calculated based on the number of people. Bank charges are fully allocated to management and administration.

Financial income and expenditure

Financial income and expenditure account for (gross) interest, dividends and realised and unrealised exchange gains and losses.

Notes to the balance sheet as at 31 December 2023

	2023	2022
TANGIBLE FIXED ASSETS		
Operating assets		
Purchase price balance as at 1 January	4,235,662	3,884,756
Cum. depreciation balance as at 1 January	-2,372,050	-2,194,220
BALANCE SHEET VALUE AS AT 1 JANUARY	1,863,612	1,690,537
Investments financial year	104,013	350,905
Disinvestments financial year, purchase price	0	0
Divestments financial year, cum. depreciations	0	0
Depreciations financial year	-187,337	-177,830
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,780,289	1,863,612
Purchase price as at 31 December	4,339,675	4,235,662
Cum. depreciations as at 31 December	-2,559,386	-2,372,050
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,780,289	1,863,612
Office inventory and equipment	54,443	85,506
Computer equipment and software	91,426	109,287
Office building including renovation and furnishing	1,634,420	1,668,819
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,780,289	1,863,612

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 amortised 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 2023, investments were mainly in automation, such as the new campaign management tool. They also concern minor adjustments to the premises, such as for improving accessibility. In 2022, investments were mainly made in refurbishing the office building. This has resulted in improvements in the field of occupational health and safety workplaces and the accessibility of the building, and hybrid working is now also well supported.

	31-12-2023	31-12-2022
STOCKS		
Stock of trade goods	11,284	11,620

The stock of trade goods relates to the stock of Little Golden Books about children supported by the Liliane Foundation.

	31-12-2023	31-12-2022
RECEIVABLES AND ACCRUALS		
Bequests	11,285,468	9,709,440
Pledged donations to be received	2,075,176	2,264,784
Current account Liliane Foundation - MIVA	179,187	144,853
Prepaid for programmes	245,888	176,748
Subsidy still to be received	0	19,678
Other receivables and accruals	128,798	140,742
TOTAL RECEIVABLES AND ACCRUALS	13,914,517	12,456,245

The receivables mainly concern the Bequests portfolio (bequests and legacies). Due to the high number of pledges from bequests in recent years, the portfolio of receivables from bequests is high. The settlement lead time and the timing of the release of individual bequest files is difficult to predict. This is partly because they are often joint bequests that require a lot of coordination between heirs, or are complex cases or the sale of bequeathed property takes time. Properties in the portfolio are assessed annually and revalued if necessary.

Pledged donations receivable at the end of 2023 include receivables from the Nationale Postcode Loterij (€1.4 million) and the Paul Foundation (€0.7 million).

Prepaid for programmes includes the balances on SPO annual plans that were not spent in the

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

The item subsidy to be received in 2022 relates to the Ministry of Foreign Affairs' programme subsidy: Make Way - Embracing intersectionality for inclusion.

Other receivables and accruals mainly relate to prepaid expenses.

	31-12-2023	31-12-2022
SECURITIES		
Securities	1,851,984	1,724,110
TOTAL SECURITIES	1,851,984	1,724,110

The increase in the value of the securities portfolio compared to 2022 is entirely driven by positive price results. For an explanation, see page 81.

Investment policy

In July 2021, the Liliane Foundation decided to invest some of its assets defensively and sustainably and to spread investment risk as much as possible, partly because it was no longer possible to avoid negative interest rates at banks by spreading capital between several banks. The majority of the Liliane Foundation's portfolio is invested in bonds and approximately a quarter of its assets are invested in shares. The Liliane Foundation 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 expenditure of the Liliane Foundation and to cover management costs. The Liliane Foundation's investment policy is based on the principles of the United Nations Global Compact and the Guide to Responsible Financial Management for Charities in

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

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

	31-12-2023	31-12-2022
CASH AND CASH EQUIVALENTS		
Bank, savings and current accounts	5,919,599	5,774,771
Cash	6,781	10,128
TOTAL CASH AND CASH EQUIVALENTS	5,926,380	5,784,899

Total cash and cash equivalents at the end of the 2023 financial year are €5.9 million compared to €5.8 million in 2022. This small 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. The need to maintain liquid reserves is further explained under 'Reserves and 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.

	2023	2022
RESERVES		
Opening balance financial year	15,219,219	12,853,684
Balance allocation financial year	3,149,355	2,365,535
YEAR-END BALANCE	18,368,574	15,219,219

	Opening balance 2022	Balance allocation 2022	Opening balance 2023	Balance allocation 2023	Year-end balance 2023
RESERVES ALLOCATED TO:					
Continuity reserve	5,990,000	220,000	6,210,000	1,300,000	7,510,000
Earmarked reserve for Programme implementation	3,850,000	-200,000	3,650,000	100,000	3,750,000
Earmarked reserve for Riet Fonds obligations	6,000	-6,000	0	0	0
Earmarked reserve for unrealised investment results	57,168	-57,168	0	136,075	136,075
Earmarked reserve for strategy and policy	2,950,516	2,408,703	5,359,219	1,613,280	6,972,499
	12,853,684	2,365,535	15,219,219	3,149,355	18,368,574

CONTINUITY RESERVE

The purpose of the continuity reserve is - in the event of a loss of income - to 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 was determined in 2020, on the basis of a risk analysis 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 was 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 estimated costs of our operational organisation. Consequently, the continuity reserve for 2023 is €7.5 million. It increases in line with the increase in costs due to investment in fundraising.

EARMARKED RESERVES

In its reserve policy, which was reviewed in 2020, the Liliane Foundation has established the wish to maintain 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 the risk analysis, we established that this earmarked reserve amounts to 40% of the SPOs’ annual plans. It means that we can cope with a shortfall of 20% for the total expenditure for two years if necessary. The costs of the annual plans were deliberately chosen because this often concerns an annually recurring contribution from the Liliane Foundation to the SPOs (and indirectly to POs). The additional requests are generally of a one-off nature so there is no phasing out in this regard. Therefore, for 2023, the reserve is €3.8 million (40% of target spending within the annual plans).

Earmarked reserve for strategy and policy

The Liliane Foundation has established an earmarked reserve for strategy and policy. The reserve policy explicitly states that we will spend the funds in this reserve on implementing the Liliane Foundation’s strategy. In the multi-annual budget 2024-2027, withdrawals are budgeted to finance strategic choices for the organisation with which it is expected to reduce this reserve in three years and balance the operations. In part, these budgeted withdrawals allow us, for example, to increase expenditure on our objectives. Strategic choices for the organisation include strategic choices to accelerate Building Effective Networks.

With this investment, we ensure that by 2026 we have a multi-year programme in all focus countries with concrete long-term objectives and care for individual children with a disability. We have a balanced network of partner organisations in all countries. These country programmes serve as the basis for fulfilling our ambitions for growth so we can really increase our impact in fewer countries.

The Liliane Foundation aims to provide children with optimal support: the child is central in everything we do. In 2023, €1.7 million was withdrawn from this earmarked reserve and (due to income that was higher than estimated) €3.3 million was added. The amount added in 2023 will be spent within three years in line with our reserve policy. Therefore, we revised the 2024-2027 budget in early 2024, as the results for 2023 were much better than expected in autumn 2023 (when the budget was prepared). The significantly higher result in 2023 was mainly due to income from bequests that is difficult to predict. In order to properly deploy these funds as soon as possible in line with our multi-year strategy, we revised the budget. It is published on page 47.

Earmarked reserve for Programme implementation

Out of prudence, the Liliane Foundation decided to set up an earmarked reserve for ‘unrealised investment results’ to the amount of the results not yet achieved. The unrealised investment result was added to this reserve at the end of 2023 and amounts to €136,075.

	2023	2022
FUNDS		
Opening balance financial year	249,781	604,887
Balance allocation financial year	-249,781	-355,106
YEAR-END BALANCE	0	249,781

	Opening balance 2022	Balance allocation 2022	Opening balance 2023	Balance allocation 2023	Year-end balance 2023
FUNDS ALLOCATED TO:					
Earmarked fund Diorapthe/ Work&Respect	65,000	-65,000	0	0	0
Earmarked fund Hans and Lucia Pieters Indonesia	402,105	-203,577	198,528	-198,528	0
Earmarked fund Zambia	37,782	-37,782	0	0	0
Earmarked fund Bert Gerritsen	100,000	-100,000	0	0	0
Earmarked fund Stichting De Benen Nemen	0	51,253	51,253	-51,253	0
	604,887	-355,106	249,781	-249,781	0

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 fund was set up in 2023 and the existing funds were completely used up.

	2023	2022
PROVISIONS		
Provision for anniversary bonuses		
Opening balance financial year	0	0
Future anniversary bonuses	7,137	0
YEAR-END BALANCE	7,137	0

A provision has been established for future anniversary bonuses.

	31-12-2023	31-12-2022
LONG-TERM LIABILITIES		
Long-term project liabilities	597,970	1,716,956
TOTAL LONG-TERM LIABILITIES	597,970	1,716,956

Project liabilities relate to pledges (additional requests) to SPOs that have not yet been paid as of the end of the financial year. The project liabilities partly concern multi-year projects. The long-term portion of project liabilities is included in long-term liabilities. The current portion of the multi-year

projects is accounted for under current liabilities. The total long-term portion of these additional requests decreased compared to last year as fewer long-term projects are entered into without conditionality.

	31-12-2023	31-12-2022
CURRENT LIABILITIES		
Project liabilities	3,013,290	3,566,959
Personnel costs to be paid	709,484	536,271
Creditors	619,773	388,033
Accruals	91,947	141,062
Subsidy received in advance	42,157	0
VAT to be paid	34,122	22,205
TOTAL CURRENT LIABILITIES	4,510,773	4,654,530

Personnel costs to be paid include the outstanding payroll costs of two employees who are no longer active as of 31 December 2023 and will leave our employment during 2024.

The creditors item at the end of 2023 consists largely of supplier invoices relating to media releases in December 2023 that were received in early 2024.

The subsidies received in advance item 2023 relates to the Ministry of Foreign Affairs' programme subsidy for: Make Way - Embracing intersectionality for inclusion.

OFF-BALANCE SHEET RIGHTS AND LIABILITIES

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

For various bequests or legacies, the Liliane Foundation is the expectant beneficiary, or mere titleholder under usufruct with the right of disposal and usage with regard to fifteen (15) legacies that have become open in 2023 or earlier. Income from these estates is not included in the statement of income and expenditure based on the applicable guideline. In addition, the Liliane Foundation is entitled to nineteen (19) bequests that became open in the year 2023 or earlier, the amount of which could not yet be determined at the end of 2023 based on available information received from the executor or notary.

On 22 December 2020, the Ministry of Foreign Affairs awarded a subsidy to the WEMOS Foundation, secretary of the consortium to which the Liliane Foundation belongs, to implement the programme: Make Way - Embracing intersectionality for inclusion. To 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 acting as coordinator for Rwanda.

In 2020, the Liliane Foundation applied to the AFAS Foundation for funding for the 'Cameroon Care Compass' project proposal. In February 2021, the AFAS Foundation decided to commit to 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 2024, as for 2022 and 2023, is conditional: if achievement of the 2023 objectives is approved by the board of the AFAS Foundation, funding for 2024 will follow.

In 2023, the Liliane Foundation applied to the AFAS Foundation for funding for the 'Cameroon Training Compass' project proposal. In May 2023, the AFAS Foundation decided to fund the project to the amount of €1,100,000. An amount of €903,742 was received in 2023. This commitment applies to the entire project and is conditional. Once the achievement of the objective of the first term is approved by the board of the AFAS Foundation, funding for the second term will follow.

Notes to the statement of income and expenditure for 2023

	Actual 2023	Budget 2023	Actual 2022
TOTAL INCOME			
Income from private individuals	21,536,672	15,319,543	18,144,863
Income from companies	290,345	349,000	286,267
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	1,166,493	1,210,633	1,207,660
Income from affiliated non-profit organisations	1,268,189	1,219,288	1,230,934
Income from other non-profit organisations	3,024,622	3,431,406	4,002,968
TOTAL INCOME	28,636,321	22,879,870	26,222,692

Total income in 2023 amounted to €28.6 million, which is higher than last year and higher than budgeted. The increase was mainly in income from private individuals.

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 2023	Budget 2023	Actual 2022
INCOME FROM PRIVATE INDIVIDUALS			
Income from donations and gifts	8,383,717	7,619,543	7,694,709
Income from bequests	13,152,955	7,700,000	10,450,154
TOTAL INCOME FROM PRIVATE INDIVIDUALS	21,536,672	15,319,543	18,144,863

Total income from private individuals increased by 19% compared to last year. Income from donations and gifts increased by 9% in 2023 compared to the previous year, and was significantly higher than estimated. This resulted from the investment in fundraising that allowed us to recruit more active donors (see page 71).

In 2023, income from bequests was well above last year and higher than budgeted. Income received from bequests (inheritances and legacies) is up 26% on last year, and was almost 71% higher than budgeted due to some substantial cases. The budget was an approximation based on the 5-year average. The number of new bequests in 2023 was 190 (2022: 149).

	Actual 2023	Budget 2023	Actual 2022
INCOME FROM GOVERNMENT SUBSIDIES			
TOTAL INCOME FROM GOVERNMENT SUBSIDIES	1,166,493	1,210,633	1,207,660

Income from government subsidies relates to the programme: Make Way - Embracing intersectionality for inclusion, which the Liliane Foundation is implementing in a consortium with five other NGOs. This programme is funded by the Ministry of Foreign Affairs. It was launched in 2021 and runs through 2025. In 2023, less was spent by project partners than expected; activities that could not be carried out in 2023 due to full work plans were carried forward to 2024. Overall, implementation across the different countries is on track, as noted in the Mid Term Review in 2023.

	Actual 2023	Budget 2023	Actual 2022
INCOME FROM OTHER NON-PROFIT ORGANISATIONS			
TOTAL INCOME FROM OTHER NON-PROFIT ORGANISATIONS	3,024,622	3,431,406	4,002,968

Income from other non-profit organisations decreased by €1.0 million compared to last year. This is mainly the result of the cooperation agreed in 2022 with the Paul Foundation to structurally and sustainably improve assistance to children

and young people with Down's syndrome and their parents/carers in the Philippines. This gain was accounted for in 2022 and provided an exceptionally high gain in that year.

	Actual 2023	Budget 2023	Actual 2022
SPENT ON OBJECTIVES			
EXPENDITURE ON THE ANNUAL PLANS			
Outsourced work	9,355,497	9,550,000	9,111,389
Allocated own organisational costs	1,790,526	1,567,269	1,682,297
	11,146,023	11,117,269	10,793,686
EXPENDITURE ON ADDITIONAL REQUESTS			
Outsourced work	5,266,343	4,665,182	5,990,418
Allocated own organisational costs	1,349,055	1,081,139	987,364
	6,615,398	5,746,321	6,977,782
PUBLIC ENGAGEMENT			
Direct costs related to public engagement	1,633,371	1,522,211	1,295,952
Allocated own organisational costs	1,177,774	1,189,113	1,123,079
	2,811,145	2,711,324	2,419,031
Total direct expenditure on objectives	16,255,210	15,737,393	16,397,759
Allocated own organisational costs	4,317,356	3,837,521	3,792,740
TOTAL EXPENDITURE ON THE OBJECTIVES	20,572,566	19,574,914	20,190,499

Total expenditure on the objectives increased in 2023. In 2023, expenditure on the objectives amounted to €20.5 million compared to €20.2 million in 2022, and to €19.6 million estimated. Expenditure on the annual plans and additional requests combined was €0.5 million lower in 2023 than in 2022.

Expenditure within the annual plans is over €0.2 million higher than last year, but €0.2 million lower than estimated. For the additional requests, €3.0 million was conditionally budgeted (linked to budgeted income from institutional donors). Despite the fact that income from institutional donors was lower than expected, it was still spent as other income was higher than expected. As in 2022, there was (controlled, approved by the MT) overspending. Projects were funded that did not qualify for institutional fundraising, but were of great value to our target group. In Rwanda, we are following up on an extremely successful CBR (Community Based Rehabilitation) pilot project and, together with the Disabled People's Organisation Denmark, helping to strengthen our partner organisation, an umbrella organisation for interest groups of people with a disability. In Uganda, we are launching a pilot project with Afripads, focusing on menstrual materials for girls with a disability.

Expenditure via additional requests is expenditure that can be granted additionally to SPOs for

implementing their programmes, after the annual plans are compiled. SPOs spend the allocated funds directly or indirectly on empowering children with a disability and making their environment accessible. This may include strengthening Partner Organisations (POs) so they are better able to organise the right support for children.

In 2023, (in addition to the €9.4 million spent within the annual plans), a total of €2.0 million was spent on support for additional SPO projects. Moreover, €2.9 million was spent on special projects, including projects initiated by the Liliane Foundation and the Make Way programme funded by BuZa. In addition, €0.4 million was spent on evaluations and research. The latter is important in order to be able to continuously improve our work.

Expenditure on public engagement is higher than last year and also higher than estimated. The overspend in 2023 concerns part of the TV show in December 2023, which was not fully budgeted. 25% concerns the 'Grote 30 Tellen TV Toernooi' public engagement activities to make the Dutch public aware of the Liliane Foundation's work and its necessity.

	Actual 2023	Budget 2023	Actual 2022
SPENDING PERCENTAGE			
Total expenditure	20,572,566	19,574,914	20,190,499
Total expenditure	25,885,359	24,624,816	23,866,518
SPENDING PERCENTAGE ON EXPENDITURE	79.5%	79.5%	84.6%

This demonstrates that 79.5% of expenditure was spent on the objective. The spending percentage (on expenditure) is lower than last year and in line with the budget.

FUNDRAISING

	Actual 2023	Budget 2023	Actual 2022
FUNDRAISING COSTS			
Fundraising	1,902,449	1,432,377	772,990
Retention/Winback	270,062	247,232	247,546
Bequests campaign	217,995	294,250	177,258
Other fundraising costs	595,956	265,975	93,472
Total direct fundraising costs	2,986,462	2,239,834	1,291,266
Allocated own organisational costs	1,607,008	1,763,790	1,711,295
	4,593,470	4,003,624	3,002,561

In the second half of 2023, the budget for fundraising costs was increased with the aim of investing more in fundraising, in line with the revised multi-year strategy. A TV show also aired

in late December to actively recruit donors. As a result, the number of active donors has grown to 81,711 as of 31 December 2023 (2022: 72,041).

	Actual 2023	Budget 2023	Actual 2022
PERCENTAGE OF FUNDRAISING COSTS			
Fundraising costs	4,593,470	4,003,624	3,002,561
Total income	28,636,321	22,879,870	26,222,692
PERCENTAGE OF FUNDRAISING COSTS	16.0%	17.5%	11.5%

In 2023, the percentage of fundraising costs increased compared to 2022 due to investments in line with our multi-year strategy. This percentage remains lower than budgeted due to higher income.

Own organisational costs and expenditure breakdown

Percentage allocation of own organisational costs

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2023
	Annual plans	Additional requests	Public engagement			
	%	%	%	%	%	%
Personnel costs	27.00	20.30	17.90	24.70	10.00	100.00
Housing costs	28.00	21.30	17.90	22.90	9.90	100.00
Office and general costs	28.00	21.30	17.90	22.90	9.90	100.00
excluding for bank management fees	0.00	0.00	0.00	0.00	100.00	100.00
Depreciation and interest	28.00	21.30	17.90	22.90	9.90	100.00

Specification cost allocation

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2023	Total budget 2023	Total actual 2022
	Annual plans	Additional requests	Public engagement					
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Outsourced work	9,355,497	5,266,343				14,621,840	14,215,182	15,101,807
Advertising and communication			1,633,371	2,986,462		4,619,832	3,762,045	2,587,218
Personnel costs	1,495,305	1,124,797	989,313	1,365,904	554,656	5,529,975	5,455,567	5,124,271
Housing costs	25,911	19,683	16,541	21,162	9,112	92,409	193,375	189,972
Office and general costs	216,780	164,673	138,387	177,042	137,084	833,966	818,647	685,420
Depreciation and interest	52,530	39,902	33,533	42,900	18,471	187,337	180,000	177,830
TOTAL	11,146,023	6,615,398	2,811,145	4,593,470	719,323	25,885,359	24,624,816	23,866,518

The allocation method is explained on page 65 of the financial statements.

	Actual 2023	Budget 2023	Actual 2022
OWN ORGANISATIONAL COSTS			
Personnel costs			
Salary costs	3,812,328	3,946,182	3,457,251
Social security	632,317	676,592	594,706
Pension costs	433,583	466,084	412,797
Travel and accommodation costs	111,798	88,143	82,563
Hiring costs	419,148	249,078	669,833
Cost of courses/training	106,303	109,616	88,689
Other personnel costs	159,852	100,000	-470
Charged personnel costs	-145,354	-180,128	-181,098
	5,529,975	5,455,567	5,124,271
Housing costs			
Energy costs	36,067	114,000	29,112
Insurance/taxes	13,534	17,000	12,041
Other housing costs	42,808	62,375	148,819
	92,409	193,375	189,972
Office and general costs			
ICT costs	325,404	358,200	240,544
Office costs	183,450	250,550	229,359
Other general costs	293,564	188,200	209,582
Costs of the Supervisory Board	31,548	21,697	5,935
	833,966	818,647	685,420
Depreciation			
Depreciation	187,337	180,000	177,830
	187,337	180,000	177,830
TOTAL OWN ORGANISATIONAL COSTS	6,643,687	6,647,589	6,177,493

Own organisational costs increased by 8% compared to 2022 due to:

- Higher salary costs due to a change in weekly working hours with salaries that remained the same. This led to a higher salary of 5.26%. There has also been an increase in the number of permanent FTEs. The number of permanent FTEs increased from 58.9 FTEs at the end of 2022 to 64.9 FTEs at the end of 2023.
- Lower hiring costs due to the replacement of long-term sick and temporary employees during the recruitment of new employees.
- Travel and accommodation costs are higher than estimated in this first year without Covid-19 restrictions.
- Higher other personnel costs due to the establishment of a reserve for the salary costs of

2 employees on long-term sick leave. In 2022, a reserve of €123,930 had just been released.

- Housing costs are significantly lower than last year due to the costs of refurbishment in 2022 (see explanation of the refurbishment under tangible fixed assets).
- Increase in ICT costs due to new applications that allow us to do work ourselves that was previously outsourced.
- Increase in other general costs due to hiring consultants to review the multi-year strategy, volunteer strategy and review the project management practices and system.
- Increase in costs for the Supervisory Board due to three members going on a working visit to Cameroon in 2023.

Own organisational costs are in line with the budget:

- In the personnel costs, there is a shift from salary costs to hiring costs in connection with temporary staffing during illness and in the case of vacancies unfilled long-term.
- Housing costs are lower than budgeted, as the budget still took into account a further sharp increase in energy costs.

- Office costs decreased due to substantially lower print, postage and subscription costs.
- Increased general costs include consultancy for the review of the multi-year strategy, volunteer strategy and review of practices and the project management system.

	Actual 2023	Budget 2023	Actual 2022
COST PERCENTAGE MANAGEMENT AND ADMINISTRATION			
Management and administration costs	719,323	1,046,278	673,458
Total expenditure	25,885,359	24,624,816	23,866,518
COST PERCENTAGE MANAGEMENT AND ADMINISTRATION	2.8%	4.2%	2.8%

The 'Management and administration costs' concern own organisational costs that cannot be allocated to expenditure on the objectives or to fundraising costs. Management and administration costs in 2023 are lower than budgeted and in line with last year.

In 2023, own organisational costs of 2.8% again remain well below the internal norm of a maximum of 6.5%. The Liliane Foundation also aims to stay well below this norm of maximum 6.5% in its budget.

	Actual 2023	Budget 2023	Actual 2022
BALANCE OF FINANCIAL INCOME AND EXPENDITURE			
Other interest	21,393	-20,000	-19,457
Dividends from investments	131	0	13,921
Realised price gains on investments	122	0	-239,557
Unrealised price gains on investments	136,075	0	-82,936
GROSS RESULT INTEREST AND INVESTMENTS	157,721	-20,000	-328,029
Cost of investments	-9,109	0	-17,716
NET RESULT INTEREST AND INVESTMENTS	148,612	-20,000	-345,745

'Other interest' is interest paid and earned on savings accounts, current accounts and deposits. In 2023, positive interest rates returned.

price gains will be modest. The asset manager keeps a close eye on this. It is important to keep the investment horizon of 10-15 years in mind. For further explanation, please see page 68.

The increase from last year is driven by the fact that in 2022, rates suffered as a result of economic circumstances partly due to the war in Ukraine. These rates rebounded slightly in 2023. With a sustainable profile which was chosen on principle,

The Balance of financial income and expenditure table is prepared in accordance with the format of the Financial Management of Goede Doelen Nederland.

Notes to the 2023 cash flow statement

Cash and cash equivalents increased by €0.1 million in 2023.

decreased long-term and current project liabilities (€1.2 million) on the other.

Cash flow from operating activities was €0.2 million positive and concerned a positive result of €2.7 million offset by a substantial change in working capital of €2.7 million. The change in working capital is caused by increased receivables from bequests (€1.6 million) on the one hand and

As long-term liabilities mainly consist of project liabilities, this balance sheet item is included in cash flow from operating activities instead of cash flow from financing activities.

Employees and benefits

Employees

The average number of FTEs in 2023 is 63.6 (2022: 58.7). In addition, in 2023, there were 81 (2022: 84) volunteers involved in the Liliane Foundation. None of Liliane Foundation's employees 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 in early 2024.

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, was set at 425 points. The BSD score of 425 points corresponds to a maximum (standard) annual income of:

- For the period January 2023 through March 2023: €130,699 (1 FTE/12 months).
- for the period April 2023 through December 2023: €134,620 (1 FTE/12 months).

As revealed by the overview provided below, the annual income of the Executive Director's annual income remains within the limit. The annual income, taxed allowances/additions, employer's pension contribution and other long-term benefits remain well within the maximum of €221,400 a year (1 FTE/12 months) specified in the regulation. Moreover, 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.

Name	E.J.M. Ackerman
Title	Executive Director
Employment contract	Fixed-term (4 years)
Contracted hours	40 hours (Jan-March) / 38 hours (Apr-Dec)
Part-time percentage	100%
Period	Jan - Dec 2023

2023	
REMUNERATION	
Gross salary	107,362
Gross holiday pay (8%)	8,589
Year-end bonuses and suchlike	300
Variable salary	None
TOTAL GROSS TAXABLE ANNUAL INCOME	
116,251	
GROSS TAXABLE ANNUAL INCOME NORM	
133,640	
Taxable allowances/additions	None
Employer contribution pension costs (60%)	15,277
Pension compensation	None
Other long-term benefits	None
Employment termination benefits/transition allowance	None
TOTAL REMUNERATION INCL. EMPLOYER CONTRIBUTIONS	
131,528	
TOTAL REMUNERATION 2022 (OCTOBER TO DECEMBER)	
32,279	
REMUNERATION NORM INCL. EMPLOYER CONTRIBUTIONS PRO RATA	
221,400	

Supervisory Board Member Remuneration

Members of the Supervisory Board can claim an annual fee equal to the maximum volunteer allowance (2023: €1,900) for the chair and 50% (2023: €950) for the other members of the Board. 6% of the fees are charged to the MIVA Foundation.

The composition of the Supervisory Board is stated on page 54.

Events after the balance sheet date

There are no events after the balance sheet date.

Consolidated Financial statements

Consolidated balance sheet as at 31 December 2023

(after result appropriation)

Liliane Foundation and Foundation Verkeersmiddelen Aktie (MIVA)

	31-12-2023	31-12-2022
ASSETS		
<i>Tangible fixed assets</i>		
Operating assets	1,780,289	1,863,612
Stocks	11,284	11,620
Receivables	14,548,099	13,100,079
Securities	1,851,984	1,724,110
Cash and cash equivalents	7,586,621	7,403,486
	23,997,988	22,239,295
TOTAL ASSETS	25,778,277	24,102,907
LIABILITIES		
<i>Reserves and funds</i>		
Reserves		
Continuity reserve	8,510,000	7,270,000
Earmarked reserves	11,717,968	9,735,412
	20,227,968	17,005,412
Funds		
Earmarked funds	251,392	653,202
	20,479,360	17,658,614
Provisions	7,137	0
Long-term liabilities	597,970	1,716,956
Current liabilities	4,693,810	4,727,337
TOTAL LIABILITIES	25,778,277	24,102,907

Consolidated statement of income and expenditure for 2023

Liliane Foundation and Foundation Verkeersmiddelen Aktie (MIVA)

	Actual 2023	Budget 2023	Actual 2022
INCOME			
Income from private individuals	23,291,868	16,657,543	19,689,903
Income from companies	323,323	361,000	303,852
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	1,166,493	1,210,633	1,207,660
Income from other non-profit organisations	3,452,012	4,046,406	4,459,914
TOTAL INCOME	29,583,696	23,625,582	27,011,329
EXPENDITURE			
Spent on objectives			
Expenditure on the annual plans	11,146,023	11,117,269	10,793,686
Expenditure on additional requests	6,765,277	5,843,934	7,069,988
Public engagement	3,120,634	3,073,565	2,733,668
	21,031,934	20,034,768	20,597,342
Fundraising costs	5,092,683	4,637,254	3,491,037
Management & administration costs	799,909	1,126,001	778,260
TOTAL EXPENDITURE	26,924,525	25,798,023	24,866,639
Balance before financial income and expenditure	2,659,171	-2,172,441	2,144,690
Balance of financial income and expenditure	161,575	-20,000	-351,372
BALANCE OF INCOME AND EXPENDITURE	2,820,746	-2,192,441	1,793,318

General notes

The consolidation includes the financial data of the Liliane Foundation together with Stichting Missie Verkeersmiddelen Aktie (MIVA). The board of MIVA has delegated the implementation of the policy, plan and budget adopted by them to the management of the Liliane Foundation Mr E.J.M. Ackerman. This creates an economic unity of management, organisation and staff.

The foundations included in the consolidation are:

- The Liliane Foundation, 's-Hertogenbosch (100%)
- Stichting Missie Verkeersmiddelen Aktie (MIVA), 's-Hertogenbosch (100%)

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 financial statements on pages 62-65.

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 Foundation

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 a disability stronger and their environment more accessible, MIVA supports small-scale projects with transport and communication resources.

Greater impact

For the Liliane Foundation, the collaboration means that partners in Africa, Asia and Latin America can carry out their work more effectively, because MIVA supports them with transport and communication resources. 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 2023 was €2.2 million. This comprised €1.8 million in income from private individuals and €0.4 million in income from other non-profit organisations.

Expenditure

MIVA spent €1.3 million on projects through the Liliane Foundation partner network in 2023.

Reduction in costs

The Liliane Foundation and MIVA are reducing their costs because they share the same location since 1 September 2015 as well as the support services there. MIVA pays an annual fee to the Liliane Foundation for this according to an allocation key, which is recorded in a financial agreement.

MIVA's profile

Stichting Missie Verkeersmiddelen Aktie
 Havensingel 26
 5211 TX 's-Hertogenbosch
 Chamber of Commerce 41197054

Objective

Stichting Missie Verkeersmiddelen Aktie (MIVA), founded on October 23, 1935, has its registered office in Amsterdam, with an office 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 lives of their fellow human beings.

Management Board/Supervisory Board

In the Board meeting of 18 December 2017, it was decided to enter into a partnership (personele unie) with the Liliane Foundation. Within the partnership (personele unie), MIVA also now works 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.

Notes to the consolidated balance sheet as at 31 December 2023

	31-12-2023	31-12-2022
TANGIBLE FIXED ASSETS		
Operating assets		
Purchase price balance as at 1 January	4,235,662	3,949,385
Cum. depreciation balance as at 1 January	-2,372,050	-2,258,847
BALANCE SHEET VALUE AS AT 1 JANUARY	1,863,612	1,690,537
Investments financial year	104,013	350,905
Disinvestments financial year, purchase price	0	0
Divestments financial year, cum. depreciations	0	0
Depreciations financial year	-187,337	-177,830
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,780,289	1,863,612
Purchase price as at 31 December	4,339,675	4,300,290
Cum. depreciations as at 31 December	-2,559,386	-2,436,678
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,780,289	1,863,612
Office inventory and equipment	54,443	85,506
Computer equipment and software	91,426	109,287
Office building including renovation and furnishing	1,634,420	1,668,819
BALANCE SHEET VALUE AS AT 31 DECEMBER	1,780,289	1,863,612

The tangible fixed assets relate almost entirely to the Liliane Foundation. For a further explanation we refer to page 66 of the financial statements of the Liliane Foundation.

	31-12-2023	31-12-2022
STOCKS		
STOCK OF TRADE GOODS	11,284	11,620

The stocks mainly relate to the Liliane Foundation. For a further breakdown and explanation, please refer to page 67 of the financial statements of the Liliane Foundation.

	31-12-2023	31-12-2022
RECEIVABLES AND ACCRUALS		
Bequests	11,996,113	10,292,701
Pledged donations to be received	2,165,176	2,464,784
Prepaid for programmes	245,888	176,748
Subsidy still to be received	0	19,678
Other receivables and accruals	140,922	146,168
TOTAL RECEIVABLES AND ACCRUALS	14,548,099	13,100,079

The receivables and accruals mainly relate to the Liliane Foundation.

For a further breakdown and explanation, please refer to page 67 of the financial statements of the Liliane Foundation.

SECURITIES

The securities consist entirely of the securities of the Liliane Foundation. For a further breakdown and explanation, please refer to page 67 of the financial statements of the Liliane Foundation.

	31-12-2023	31-12-2022
CASH AND CASH EQUIVALENTS		
Bank, savings and current accounts	7,579,840	7,393,358
Cash	6,781	10,128
TOTAL CASH AND CASH EQUIVALENTS	7,586,621	7,403,486

The cash and cash equivalents consist of €5.9 million of the cash and cash equivalents of the Liliane Foundation, and €1.7 million of the MIVA Foundation.

RESERVES AND FUNDS

	2023	2022
RESERVES		
Opening balance financial year	17,005,412	14,586,523
Balance allocation financial year	3,222,556	2,418,889
YEAR-END BALANCE	20,227,968	17,005,412
FUNDS		
Opening balance financial year	653,202	1,278,773
Balance allocation financial year	-401,810	-625,571
YEAR-END BALANCE	251,392	653,202

For a more detailed explanation of the reserves and funds of the Liliane Foundation, please refer to pages 69-71 of the financial statements.

MIVA's reserves at the end of 2023 consist of €1,000,000 in the continuity reserve, €260,000 in the earmarked reserve for programme Implementation, €541,000 in the earmarked reserve for strategy and policy and €58,000 in the earmarked reserve for Hoefje Tannetje.

MIVA's earmarked funds can be specified as follows.

FUNDS

	2023	2022
Earmarked fund Pater Balemans		
Opening balance financial year	118,824	302,941
Balance allocation financial year	-20,280	-184,117
YEAR-END BALANCE	98,544	118,824
Earmarked fund Vrienden van Pater Peeters		
Opening balance financial year	84,597	170,945
Balance allocation financial year	-6,749	-86,348
YEAR-END BALANCE	77,848	84,597
Earmarked fund Charitas for Charitas		
Opening balance financial year	200,000	200,000
Balance allocation financial year	-125,000	0
YEAR-END BALANCE	75,000	200,000
TOTAL FUNDS	251,392	403,421

The Earmarked fund 'Pater Balemans' was set up using the transferred assets of the Balemans Foundation and earmarked for specific projects yet to be implemented in Burkina Faso. Annual donations from donors of the former Balemans Foundation, €69,720 in 2023, are added to this fund. In 2023, €90,000 was spent on projects in Burkina Faso.

In late 2018, the board of the Stichting Vrienden van Pater Peeters decided to dissolve the foundation and transfer the reserves to MIVA as an earmarked fund. In the spring 2019, the agreements made will have been implemented. MIVA set up an earmarked fund using the transferred assets of Stichting Vrienden van Pater Peeters. The funds will be spent (exclusively) on specific projects in DR Congo. Annual donations

from donors of the former Stichting Vrienden van Pater Peeters, €53,251 in 2023, are added to this fund. In 2023, €60,000 was spent on projects in DR Congo.

The 'Charitas for Charitas' earmarked fund was set up based on an agreed collaboration, stipulating 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. For 2023, the partnership has been extended for one year and the Foundation supports MIVA with €75,000. The spending framework is limited to organisations that have a Catholic origin and work based on Catholic ideas.

LONG-TERM LIABILITIES

Long-term liabilities consist entirely of the long-term liabilities of the Liliane Foundation. For a further breakdown and explanation, please refer to page 72 of the financial statements of the Liliane Foundation.

CURRENT LIABILITIES

	31-12-2023	31-12-2022
Project liabilities	3,013,290	3,566,959
Personnel costs to be paid	774,041	583,665
Creditors	719,355	405,447
Accruals	110,845	149,061
Subsidy received in advance	42,157	0
VAT to be paid	34,122	22,205
TOTAL CURRENT LIABILITIES	4,693,810	4,727,337

The current liabilities consist mainly of current debts of the Liliane Foundation. For a further breakdown and explanation, please refer to page 73 of the financial statements of the Liliane Foundation.

OFF-BALANCE SHEET RIGHTS AND LIABILITIES

The off-balance sheet liabilities of the Liliane Foundation are explained on page 73 of the financial statements of the Liliane Foundation.

MIVA is a beneficiary of one (1) bequest that opened up in 2023 or earlier, the amount of which could not yet be determined at the end of 2023 based on available information received from the executor or notary.

Notes to the consolidated statement of income and expenditure 2023

The income and expenditure largely concern the income and expenditure of the Liliane Foundation. For an explanation, please refer to the financial statements from page 74 to 76.

	Actual 2023	Budget 2023	Actual 2022
TOTAL INCOME			
Income from private individuals	23,291,868	16,657,543	19,689,903
Income from companies	323,323	361,000	303,852
Income from lottery organisations	1,350,000	1,350,000	1,350,000
Income from government subsidies	1,166,493	1,210,633	1,207,660
Income from other non-profit organisations	3,452,012	4,046,406	4,459,914
TOTAL INCOME	29,583,696	23,625,582	27,011,329

	Actual 2023	Budget 2023	Actual 2022
INCOME FROM PRIVATE INDIVIDUALS			
Income from donations and gifts	9,185,403	8,407,543	8,515,353
Income from bequests	14,106,465	8,250,000	11,174,550
TOTAL INCOME FROM PRIVATE INDIVIDUALS	23,291,868	16,657,543	19,689,903

	Actual 2023	Budget 2023	Actual 2022
SPENT ON OBJECTIVES			
Expenditure on the annual plans			
Outsourced work	9,355,497	9,550,000	9,111,389
Allocated own organisational costs	1,790,526	1,567,269	1,682,297
	11,146,023	11,117,269	10,793,686
Expenditure on additional requests			
Outsourced work	5,266,343	4,665,182	5,990,418
Allocated own organisational costs	1,498,934	1,178,752	1,079,570
	6,765,277	5,843,934	7,069,988
Public engagement			
Direct costs related to public engagement	1,764,707	1,643,786	1,427,441
Allocated own organisational costs	1,355,927	1,429,779	1,306,227
	3,120,634	3,073,565	2,733,668
Total direct expenditure on objectives	16,386,547	15,858,968	16,529,248
Allocated own organisational costs	4,645,387	4,175,800	4,068,094
TOTAL EXPENDITURE	21,031,934	20,034,768	20,597,342

	Actual 2023	Budget 2023	Actual 2022
SPENDING PERCENTAGE			
Total expenditure	21,031,934	20,034,768	20,597,342
Total expenditure	26,924,525	25,798,023	24,866,639
SPENDING PERCENTAGE ON EXPENDITURE	78.1%	77.7%	82.8%

	Actual 2023	Budget 2023	Actual 2022
FUNDRAISING INCOME			
Fundraising costs			
Fundraising	1,998,466	1,601,577	866,329
Newsletter	59,619	89,760	50,880
Collection	15,050	6,500	6,163
Bequests campaign	217,995	294,250	177,258
Retention/Winback	270,062	247,232	247,546
Other fundraising costs	619,649	272,040	111,866
Total direct fundraising costs	3,180,841	2,511,359	1,460,042
Allocated own organisational costs	1,911,842	2,125,895	2,030,995
	5,092,683	4,637,254	3,491,037

	Actual 2023	Budget 2023	Actual 2022
PERCENTAGE OF FUNDRAISING COSTS			
Fundraising costs	5,092,683	4,637,254	3,491,037
Total income raised	29,583,696	23,625,582	27,011,329
PERCENTAGE OF FUNDRAISING COSTS	17.2%	19.6%	12.9%

Own organisational costs and expenditure breakdown

Percentage allocation of own organisational costs

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2023
	Annual plans	Additional requests	Public engagement			
	%	%	%	%	%	%
Personnel costs	24.30	20.30	18.80	26.80	9.90	100.00
Housing costs	27.20	21.70	17.80	23.00	10.30	100.00
Office and general costs	23.80	20.70	16.40	21.60	17.50	100.00
Depreciation and interest	28.00	21.30	17.90	22.90	9.90	100.00

Breakdown and allocation of costs

	Spent on objectives			Fundraising costs	Management and administration costs	Total actual 2023	Total budget 2023	Total actual 2022
	Annual plans	Additional requests	Public engagement					
	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
Outsourced work	9,355,497	5,266,343				14,621,840	14,215,182	15,101,807
Advertising and communication			1,764,707	3,180,841		4,945,547	4,155,145	2,887,483
Personnel costs	1,495,305	1,250,349	1,156,550	1,650,305	612,941	6,165,451	6,134,798	5,740,050
Housing costs	25,911	20,645	16,973	21,970	9,851	95,350	199,506	202,537
Office and general costs	216,780	188,037	148,871	196,667	158,645	909,000	913,392	756,932
Depreciation and interest	52,529	39,903	33,533	42,900	18,471	187,337	180,000	177,830
TOTAL	11,146,023	6,765,277	3,120,634	5,092,683	799,909	26,924,525	25,798,023	24,866,639

The allocation method is explained on page 65 of the financial statements.

	Actual 2023	Budget 2023	Actual 2022
OWN ORGANISATIONAL COSTS			
Personnel costs			
Salary costs	4,200,919	4,328,100	3,748,718
Social security	702,020	743,845	652,913
Pension costs	476,476	510,837	452,255
Travel and accommodation costs	121,738	95,081	90,356
Hiring costs	419,148	249,078	735,361
Cost of courses/training	110,247	120,225	93,699
Other personnel costs	165,020	118,000	6,072
Charged personnel costs	-30,117	-30,368	-39,324
	6,165,451	6,134,798	5,740,050
Housing costs			
Energy costs	35,890	115,639	34,802
Insurance/taxes	14,631	17,874	13,017
Other housing costs	44,829	65,993	154,718
	95,350	199,506	202,537
Office and general costs			
ICT costs	352,625	398,000	263,904
Office costs	209,378	280,109	254,080
Other general costs	313,435	213,245	232,634
Costs of the Supervisory Board	33,562	22,038	6,314
	909,000	913,392	756,932
Depreciation and interest			
Depreciation	187,337	180,000	177,830
	187,337	180,000	177,830
TOTAL OWN ORGANISATIONAL COSTS	7,357,138	7,427,696	6,877,349

	Actual 2023	Budget 2023	Actual 2022
COST PERCENTAGE MANAGEMENT & ADMINISTRATION			
Management and administration costs	799,909	1,126,001	778,260
Total expenses	26,924,525	25,798,023	24,866,639
COST PERCENTAGE MANAGEMENT & ADMINISTRATION	3.0%	4.4%	3.1%

	Actual 2023	Budget 2023	Actual 2022
BALANCE OF FINANCIAL INCOME AND EXPENDITURE			
Other interest	34,356	-20,000	-25,084
Dividends from investments	131	0	13,921
Realised price gains on investments	122	0	-239,557
Unrealised price gains on investments	136,075	0	-82,936
GROSS RESULT INTEREST AND INVESTMENTS	170,684	-20,000	-333,656
Cost of investments	-9,109	0	-17,716
NET RESULT INTEREST AND INVESTMENTS	161,575	-20,000	-351,372

Independent auditor's report



CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

Aan: de raad van toezicht van Stichting Liliane Fonds.

A. Verklaring over de in het jaarverslag opgenomen jaarrekening 2023

Ons oordeel

Wij hebben de jaarrekening 2023 van Stichting Liliane Fonds te 's-Hertogenbosch gecontroleerd.

Naar ons oordeel geeft de in dit jaarverslag opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van het vermogen van Stichting Liliane Fonds op 31 december 2023 en van het resultaat over 2023 in overeenstemming met de in Nederland geldende RJ-Richtlijn 650 Fondsenwervende organisaties.

De jaarrekening bestaat uit:

1. de enkelvoudige en geconsolideerde balans per 31 december 2023;
2. de enkelvoudige en geconsolideerde staat van baten en lasten over 2023; en
3. de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens het Nederlands recht, waaronder ook de Nederlandse controlestandaarden vallen. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij zijn onafhankelijk van Stichting Liliane Fonds zoals vereist in de Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening gedrags- en beroepsregels accountants (VGBA).

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

B. Verklaring over de in het jaarverslag opgenomen andere informatie

Het jaarverslag omvat andere informatie, naast de jaarrekening en onze controleverklaring daarbij. De andere informatie bestaat uit het (bestuurs)verslag (onderdeel voorwoord tot en met verantwoording bestuur en raad van toezicht).

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat.

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, bevatten een aansprakelijkheidsbeperking.

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Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de controle of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening.

Het bestuur is verantwoordelijk voor het opstellen van de andere informatie, waaronder het (bestuurs)verslag, in overeenstemming met RJ-Richtlijn 650 Fondsenwervende organisaties.

C. Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening

Verantwoordelijkheden van het bestuur en de raad van toezicht voor de jaarrekening

Het bestuur is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening in overeenstemming met de in Nederland geldende RJ-Richtlijn 650 Fondsenwervende organisaties. In dit kader is het bestuur verantwoordelijk voor een zodanige interne beheersing die het bestuur noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet het bestuur afwegen of de organisatie in staat is om haar werkzaamheden in continuïteit voort te zetten. Op grond van genoemd verslaggevingsstelsel moet het bestuur de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij het bestuur het voornemen heeft om de organisatie te liquideren of de activiteiten te beëindigen, of als beëindiging het enige realistische alternatief is.

Het bestuur moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten, toelichten in de jaarrekening.

De raad van toezicht is verantwoordelijk voor het uitoefenen van toezicht op het proces van financiële verslaggeving van de organisatie.

Onze verantwoordelijkheden voor de controle van de jaarrekening

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid, waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken.

Afwijkingen kunnen ontstaan als gevolg van fraude of fouten en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, ethische voorschriften en de onafhankelijkheidseisen.



Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;
- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel een oordeel uit te spreken over de effectiviteit van de interne beheersing van de organisatie;
- het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van schattingen door het bestuur en de toelichtingen die daarover in de jaarrekening staan;
- het vaststellen dat de door het bestuur gehanteerde continuïteitsveronderstelling aanvaardbaar is, tevens het op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gerede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om in onze controleverklaring aandacht te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze controleverklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een organisatie haar continuïteit niet langer kan handhaven;
- het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen;
- het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen.

Gegeven onze eindverantwoordelijkheid voor het oordeel zijn wij verantwoordelijk voor de aansturing van, het toezicht op en de uitvoering van de groepscontrole. In dit kader hebben wij de aard en omvang bepaald van de uit te voeren werkzaamheden voor de groepsonderdelen. Bepalend hierbij zijn de omvang en/of het risicoprofiel van de groepsonderdelen of de activiteiten. Op grond hiervan hebben wij de groepsonderdelen geselecteerd waarbij een controle of beoordeling van de volledige financiële informatie of specifieke posten noodzakelijk was.





Wij communiceren met het bestuur en de raad van toezicht onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.

Amsterdam, 31 mei 2024

Dubois & Co. Registeraccountants

Origineel getekend door:
A.P. Buteijn RA en R.W.J. Bruinooge RA



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Design: Oranje boven,
 's-Hertogenbosch

Printer: Dekkers van Gerwen,
 's-Hertogenbosch



**Liliane
Fonds**

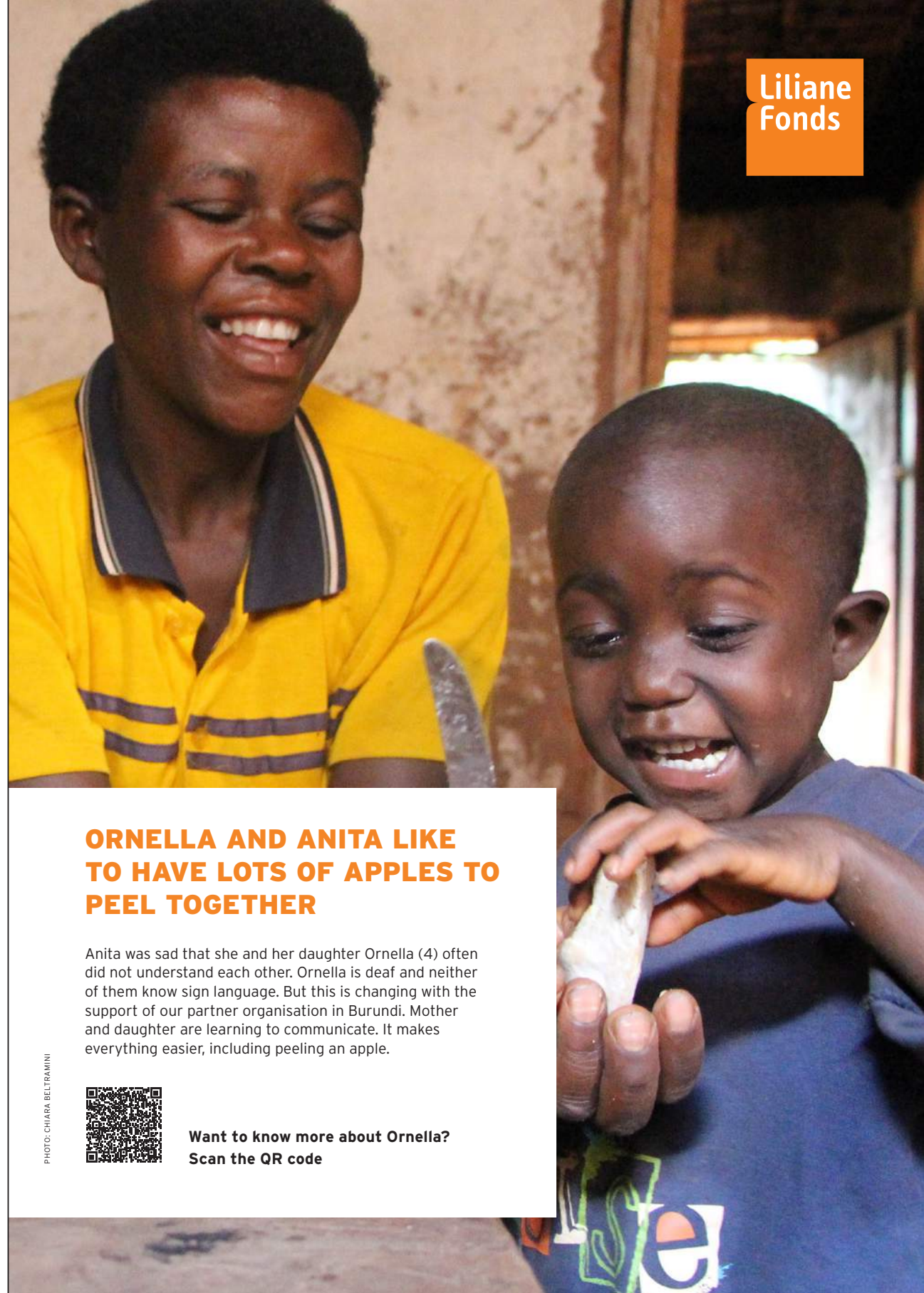
ORNELLA AND ANITA LIKE TO HAVE LOTS OF APPLES TO PEEL TOGETHER

Anita was sad that she and her daughter Ornella (4) often did not understand each other. Ornella is deaf and neither of them know sign language. But this is changing with the support of our partner organisation in Burundi. Mother and daughter are learning to communicate. It makes everything easier, including peeling an apple.

PHOTO: CHIARA BELTRAMINI



**Want to know more about Ornella?
Scan the QR code**



"I crawled on my knees, I couldn't walk because of the pain." **Justine (25)** from Uganda was born with fused legs. Her parents could not afford surgery to correct the condition. Justine saw no future: "People called me names, I was excluded and laughed at. It was torture." The Liliane Foundation saw Justine's strength. She had an operation on her legs and learned to walk. She went to college and made her dream come true: Justine is a dentist. "I was once a sad child, but now I am an independent woman!"



> Want to know more about
Justine?
Scan the QR code.