

**Institute for Community Based Sociotherapy
Directieleden
Van Boetzelaerlaan 151
2581 AR 'S-GRAVENHAGE**

Annual report 2023

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1. REPORT OF THE AUDITORS

Institute for Community Based Sociotherapy te 's-Gravenhage

1.1 General

Incorporation

The ANBI-organisation Institute for Community Based Sociotherapy was incorporated by way of deed dated 16-07-2019.

The company has been registered at the Chamber of Commerce under file number 75373750.

Objects

The objects of Institute for Community Based Sociotherapy are defined in article of the articles of association as follows:

The foundation's aim is to contribute to the social well-being of people whose lives have been disrupted by war, violence or natural disasters, by providing access to qualified community-based sociotherapy, a group approach that promotes feelings of dignity, security, social cohesion and trust restores and strengthens and furthermore everything that is directly or indirectly related to this or can be conducive to this, all in the broadest sense of the word.

Board of directors

The management is conducted by:

- M.B. Mukasa
- N. Goriçar
- C.T.A Ogutu

1.2 Results

Below we provide an analysis of the enterprise's results, based on the profit and loss account.

	2023		2022	
	€	%	€	%
Net revenue	390,467	100.0%	216,303	100.0%
Expenses revenue	285,885	73.2%	192,037	88.8%
Gross margin	104,582	26.8%	24,266	11.2%
Other operating income	91,162	23.4%	5,500	2.5%
Gross result	195,744	50.2%	29,766	13.7%
Wages and salaries	52,408	13.4%	-	0.0%
Social security charges	11,530	3.0%	-	0.0%
Other personnel expenses	31,299	8.0%	-	0.0%
Selling expenses	18,176	4.7%	12	0.0%
Car expenses	-	0.0%	1,080	0.5%
Office expenses	3,588	0.9%	201	0.1%
General expenses	58,780	15.1%	5,878	2.7%
Other operating expenses	175,781	45.1%	7,171	3.3%
Operating result	19,963	5.1%	22,595	10.4%
Interest and similar expenditure	-1,034	-0.3%	-276	-0.1%
Total financial income and expenditure	-1,034	-0.3%	-276	-0.1%
Result	18,929	4.8%	22,319	10.3%

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1.2 Results

The result 2023 decreased by € 3,390. compared to 2022. The development of the result 2023 compared to 2022 can be reflected as follows:

	€	€
The result has been influenced favourably by:		
<i>Increase of:</i>		
Net turnover	174,164	
Other operating income	85,662	
 <i>Decrease of:</i>		
Car costs	<u>1,080</u>	
		260,906
 The result has been influenced unfavourably by:		
<i>Increase of:</i>		
Cost of sales	93,848	
Wages and salaries	52,408	
Social security charges	11,530	
Other personnel expenses	31,299	
Selling expenses	18,164	
Office expenses	3,387	
General expenses	52,902	
Financial expenditure	<u>758</u>	
		<u>264,296</u>
Decreased result		<u><u>3,390</u></u>

2. FINANCIAL STATEMENTS

Institute for Community Based Sociotherapy te 's-Gravenhage

2.1 Balance sheet as of 31 December 2023

(After result appropriation)

ASSETS	31 December 2023		31 December 2022	
	€	€	€	€
Current assets				
<i>Receivables</i>				
Trade receivables	42,527		19,947	
Other prepayments and accrued income	<u>5,000</u>		<u>-</u>	
		47,527		19,947
<i>Cash at bank and in hand</i>		541,275		251,945
Total assets		<u><u>588,802</u></u>		<u><u>271,892</u></u>

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2.1 Balance sheet as of 31 December 2023

(After result appropriation)

LIABILITIES	31 December 2023		31 December 2022	
	€	€	€	€
Equity				
General reserves	<u>136,130</u>	136,130	<u>116,133</u>	116,133
Current liabilities				
Accounts payable	30,054		155,759	
Taxes and premiums social insurance	162		-	
Accrued liabilities	<u>422,456</u>		<u>-</u>	
		452,672		155,759
Total liabilities		<u><u>588,802</u></u>		<u><u>271,892</u></u>

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2.2 Statement of income and expenses 2023

	2023		2022	
	€	€	€	€
Revenue		390,467		216,303
Cost of sales	74,794		192,037	
Costs of subcontracted work and other external charges	211,091		-	
		<u>285,885</u>		<u>192,037</u>
Gross margin		104,582		24,266
Donations and income from fundraising		<u>91,162</u>		<u>5,500</u>
Gross result		195,744		29,766
Wages and salaries	52,408		-	
Social insurances	11,530		-	
Other personnel expenses	31,299		-	
Selling expenses	18,176		12	
Car expenses	-		1,080	
Office expenses	3,588		201	
General expenses	58,780		5,878	
Total other expenses		175,781		7,171
		<u>19,963</u>		<u>22,595</u>
Operating result		19,963		22,595
Interest and similar expenditure	<u>-1,034</u>		<u>-276</u>	
Total financial income and expenditure		-1,034		-276
Net result		<u><u>18,929</u></u>		<u><u>22,319</u></u>

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2.3 Notes to the balance sheet

ASSETS

CURRENT ASSETS

Receivables

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
Trade receivables		
Trade receivables	<u>42,527</u>	<u>19,947</u>

A provision for doubtful accounts is not considered to be necessary.

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
Other prepayments and accrued income		
Other prepayments and accrued income	<u>5,000</u>	<u>-</u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
Cash at bank and in hand		
Current account bank Rabo 0883	505,878	-
Current account bank Rabo 2158	20,080	-
Current account bank Triodos	15,017	251,945
Petty cash	300	-
	<u>541,275</u>	<u>251,945</u>

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2.3 Notes to the balance sheet

LIABILITIES

EQUITY

	<u>2023</u>	<u>2022</u>
	€	€
General reserves		
Value as of 1 January	117,201	93,814
From proposal profit appropriation	18,929	22,319
Value as of 31 December	<u>136,130</u>	<u>116,133</u>

CURRENT LIABILITIES

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
Accounts payable		
Accounts payable	30,054	10,794
Invoices to receive	-	144,965
	<u>30,054</u>	<u>155,759</u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
Taxes and premiums social insurance		
Wage tax	<u>162</u>	<u>-</u>

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
Accrued liabilities		
Accrued liability	<u>422,456</u>	<u>-</u>

2.4 Notes to the statement of income and expenses

	2023	2022
	€	€
Net revenue		
Revenue CBS	211,091	-
Revenue ICBS	113,537	-
Revenue EAR	65,839	-
Revenue trainings	-	216,303
	<u>390,467</u>	<u>216,303</u>
The net revenue of 2023 increased by 80.5% versus prior year.		
Expenses of income		
Expenses EAR	65,839	-1,113
Expenses delivered products	8,477	-
Expenses training revenue	-	191,221
Expenses CBS	-	1,672
Payment discount creditors	478	257
	<u>74,794</u>	<u>192,037</u>
Costs of subcontracted work and other external charges		
Expenses CBS	<u>211,091</u>	<u>-</u>
Other operating income		
Donations	<u>91,162</u>	<u>5,500</u>
Wages and salaries		
Wages and salaries	48,938	-
Holiday payments	3,470	-
	<u>52,408</u>	<u>-</u>
Social insurances		
Social insurances implementation agencies	<u>11,530</u>	<u>-</u>
Other personnel expenses		
Temporary employees	30,054	-
Canteen costs	945	-
Cost compensation	300	-
	<u>31,299</u>	<u>-</u>

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2.4 Notes to the statement of income and expenses

	2023	2022
	€	€
Selling expenses		
Travel- and subsistence expenses	10,137	12
Publicity - and advertisement expenses	7,087	-
Meeting expenses	952	-
	<u>18,176</u>	<u>12</u>
Car expenses		
Insurance	-	1,080
	<u>-</u>	<u>1,080</u>
Office expenses		
Office equipment	3,345	201
Telecommunication	243	-
	<u>3,588</u>	<u>201</u>
General expenses		
Administrative costs	54,304	5,878
Consulting fee	4,476	-
	<u>58,780</u>	<u>5,878</u>
Financial income and expenditure		
Interest and similar expenditure		
Banking fees and provision	<u>1,034</u>	<u>276</u>

's-Gravenhage,
Institute for Community Based Sociotherapy

M.B. Mukasa

N. Goriçar

C.T.A Ogutu