

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

Annual report 2024

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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 11-07-2019.

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:

- C. Grootendorst-Fayad
- D. Karangwa

1.2 Results

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

	2024		2023	
	€	%	€	%
Net revenue	2,169,451	100.0%	390,467	100.0%
Expenses revenue	1,599,482	73.7%	285,885	73.2%
Gross margin	569,969	26.3%	104,582	26.8%
Other operating income	-	0.0%	91,162	23.4%
Gross result	569,969	26.3%	195,744	50.2%
Wages and salaries	158,888	7.3%	52,408	13.4%
Social security charges	25,193	1.2%	11,530	3.0%
Other personnel expenses	78,517	3.6%	31,299	8.0%
Selling expenses	40,986	1.9%	18,176	4.7%
Car expenses	34,198	1.6%	-	0.0%
Office expenses	9,906	0.5%	3,588	0.9%
General expenses	182,487	8.4%	58,780	15.1%
Other operating expenses	530,175	24.5%	175,781	45.1%
Operating result	39,794	1.8%	19,963	5.1%
Interest and similar expenditure	-1,976	-0.1%	-1,034	-0.3%
Total financial income and expenditure	-1,976	-0.1%	-1,034	-0.3%
Result	37,818	1.7%	18,929	4.8%

1.2 Results

The result 2024 increased by € 18,889. compared to 2023. The development of the result 2024 compared to 2023 can be reflected as follows:

	€	€
The result has been influenced favourably by:		
<i>Increase of:</i>		
Net turnover	<u>1,778,984</u>	1,778,984
The result has been influenced unfavourably by:		
<i>Decrease of:</i>		
Other operating income	91,162	
<i>Increase of:</i>		
Cost of sales	1,313,597	
Wages and salaries	106,480	
Social security charges	13,663	
Other personnel expenses	47,218	
Selling expenses	22,810	
Car costs	34,198	
Office expenses	6,318	
General expenses	123,707	
Financial expenditure	<u>942</u>	
		<u>1,760,095</u>
Increased result		<u><u>18,889</u></u>

2. FINANCIAL STATEMENTS

Institute for Community Based Sociotherapy te 's-Gravenhage

2.1 Balance sheet as of 31 December 2024

(After result appropriation)

	31 December 2024		31 December 2023	
ASSETS	€	€	€	€
Current assets				
<i>Receivables</i>				
Trade receivables	3,996		42,527	
Other prepayments and accrued income	<u>1,018</u>		<u>5,000</u>	
		5,014		47,527
<i>Cash at bank and in hand</i>		1,555,206		541,275
Total assets		<u><u>1,560,220</u></u>		<u><u>588,802</u></u>

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Institute for Community Based Sociotherapy te 's-Gravenhage

2.1 Balance sheet as of 31 December 2024

(After result appropriation)

	31 December 2024		31 December 2023	
LIABILITIES	€	€	€	€
Equity				
General reserves	<u>173,948</u>	173,948	<u>136,130</u>	136,130
Current liabilities				
Accounts payable	9,186		30,054	
Taxes and premiums social insurance	3,089		162	
Accrued liabilities	<u>1,373,997</u>		<u>422,456</u>	
		1,386,272		452,672
Total liabilities		<u><u>1,560,220</u></u>		<u><u>588,802</u></u>

Compilation report issue dated 31 juli 2025

2.2 Statement of income and expenses 2024

	2024		2023	
	€	€	€	€
Revenue		2,169,451		390,467
Cost of sales	1,599,482		74,794	
Costs of subcontracted work and other external charges	-		211,091	
		<u>1,599,482</u>		<u>285,885</u>
Gross margin		569,969		104,582
Donations and income from fundraising		-		91,162
Gross result		<u>569,969</u>		<u>195,744</u>
Wages and salaries	158,888		52,408	
Social insurances	25,193		11,530	
Other personnel expenses	78,517		31,299	
Selling expenses	40,986		18,176	
Car expenses	34,198		-	
Office expenses	9,906		3,588	
General expenses	182,487		58,780	
Total other expenses		<u>530,175</u>		<u>175,781</u>
Operating result		<u>39,794</u>		<u>19,963</u>
Interest and similar expenditure	<u>-1,976</u>		<u>-1,034</u>	
Total financial income and expenditure		-1,976		-1,034
Net result		<u><u>37,818</u></u>		<u><u>18,929</u></u>

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2.3 Notes to the balance sheet

ASSETS

CURRENT ASSETS

Receivables

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
Trade receivables		
Trade receivables	<u>3,996</u>	<u>42,527</u>

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

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
Other prepayments and accrued income		
Other prepayments Personnel	118	5,000
Deferred revenue	<u>900</u>	<u>-</u>
	<u>1,018</u>	<u>5,000</u>

	<u>31-12-2024</u>	<u>31-12-2023</u>
	€	€
Cash at bank and in hand		
Current account bank Rabo 0883	1,339,511	505,878
Current account bank Rabo 2158	151,198	20,080
Current account bank Triodos	21,923	15,017
Petty cash	-	300
Current account I&M Eur	14,006	-
Current account I&M RWF	28,561	-
Petty cash RWF	<u>7</u>	<u>-</u>
	<u>1,555,206</u>	<u>541,275</u>

2.3 Notes to the balance sheet

LIABILITIES

EQUITY

	2024	2023
	€	€
General reserves		
Value as of 1 January	136,130	117,201
From proposal profit appropriation	37,818	18,929
Value as of 31 December	<u>173,948</u>	<u>136,130</u>

CURRENT LIABILITIES

	31-12-2024	31-12-2023
	€	€
Accounts payable		
Accounts payable	<u>9,186</u>	<u>30,054</u>

	31-12-2024	31-12-2023
	€	€
Taxes and premiums social insurance		
Wage tax	2,459	162
Premiums pensions	630	-
	<u>3,089</u>	<u>162</u>

	31-12-2024	31-12-2023
	€	€
Accrued liabilities		
Deferred revenue	1,373,919	422,456
Maternity fund	48	-
CBHI	30	-
	<u>1,373,997</u>	<u>422,456</u>

2.4 Notes to the statement of income and expenses

	2024	2023
	€	€
Net revenue		
Revenu EKN	2,079,257	-
Revenue Ethiopia	63,564	-
Revenue GIZ	23,610	-
Donations	3,020	-
Revenue EAR	-	65,839
Revenue ICBS	-	113,537
Revenue CBS	-	211,091
	<u>2,169,451</u>	<u>390,467</u>

The net revenue of 2024 increased by 455.6% versus prior year.

Expenses of income

Expenses CBS	844,264	-
Expenses EAR	347,164	-
Expenses TPO	330,270	-
Expenses ICBS	72,236	-
Expenses delivered products	2,988	8,477
Expenses training revenu	610	-
Expenses CBS	304	-
Expenses EAR	-	65,839
Payment discount creditors	1,646	478
	<u>1,599,482</u>	<u>74,794</u>

Costs of subcontracted work and other external charges

Expenses CBS	<u>-</u>	<u>211,091</u>
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Other operating income

Donations	<u>-</u>	<u>91,162</u>
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Wages and salaries

Wages and salaries	151,097	48,938
Holiday payments	7,791	3,470
	<u>158,888</u>	<u>52,408</u>

Social insurances

Social insurances implementation agencies	<u>25,193</u>	<u>11,530</u>
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2.4 Notes to the statement of income and expenses

	2024	2023
	€	€
Other personnel expenses		
Consultants	25,600	30,054
Education- and training expenses	22,724	-
DSA	20,952	945
Sick pay insurance	8,324	-
Expenses compensation	668	300
Other personnel expenses	249	-
	<u>78,517</u>	<u>31,299</u>
Selling expenses		
Publicity - and advertisement expenses	25,766	7,087
Travel- and subsistence expenses	13,869	10,137
Meeting expenses	272	952
Other selling expenses	1,079	-
	<u>40,986</u>	<u>18,176</u>
Car expenses		
Repairing and maintenance	47	-
Other car expenses	34,151	-
	<u>34,198</u>	<u>-</u>
Office expenses		
Automation expenses	3,452	-
Office equipment	2,673	3,345
Internet expenses	2,199	-
Telecommunication	1,582	243
	<u>9,906</u>	<u>3,588</u>
General expenses		
Administrative expenses	135,218	54,304
Consulting fee	5,500	4,476
Business insurance	76	-
Other general expenses	41,693	-
	<u>182,487</u>	<u>58,780</u>

2.4 Notes to the statement of income and expenses

Financial income and expenditure

Interest and similar expenditure

Banking fees and provision

<u>1,976</u>	<u>1,034</u>
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Staff members

During the year 2024 on average 5,23 employees were employed on a full-time basis.

's-Gravenhage,
Institute for Community Based Sociotherapy

C. Grootendorst-Fayad



D. Karangwa