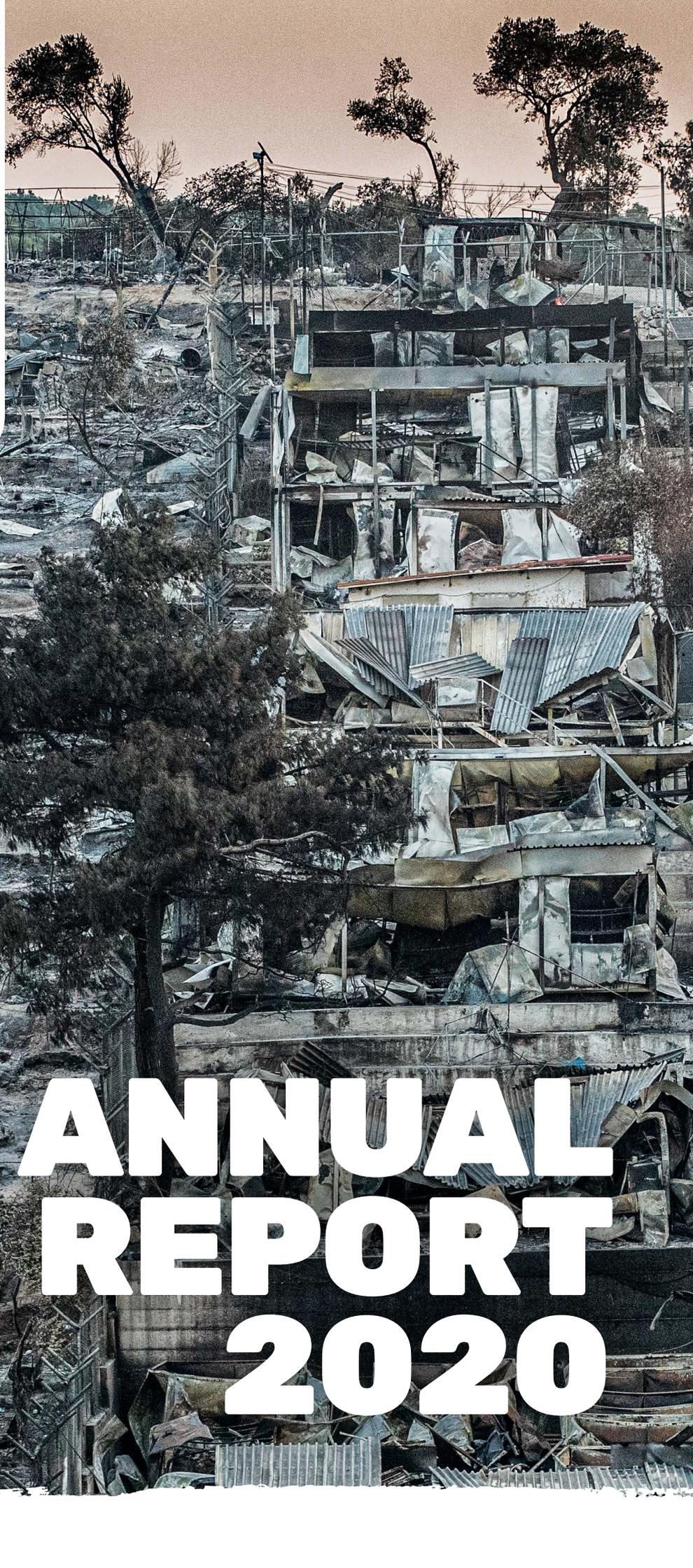




**Boat Refugee**  
Foundation



# ANNUAL REPORT 2020



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# PREFACE



**Lying before you is the 2020 annual report of Boat Refugee Foundation. We are pleased to present to you what has been an exciting year for our organisation and for the people on the run who are supported by our work.**

The year 2020 was a very hectic one. On the one hand the extremely dangerous circumstances to be working and living in, due to the political unrest in Greece, and on the other hand the arrival of COVID-19 and the fire which burnt camp Moria down to

the ground, due to which our work was subject to change on an ongoing basis. This led to us constantly having to switch between possibilities and impossibilities, and we consciously took the time to survey our position in a political minefield.

We went looking for the WHY of Boat Refugee Foundation and investigated what drives us and our vision on the aid we provide. We did this with a team of enthusiastic and decisive professionals. It continues to be special how time and again we manage to find the right people who want to be part of our vision and mission: coming close where compassion gets lost and systems create distance, and seeing people on the run as valuable and equal.

In the midst of inhumane circumstances that force people into survival, we faithfully continued our work in Greece on the island of Lesbos. Since 2015 we have been doing what is necessary, consistently responding to the large emergency need that we witness. In doing this, we act on our promise: being reliable as an organisation. On a daily basis we witness distressing circumstances in which the most basic human rights are violated. We consider it our duty to bring this to the attention of policy makers, both nationally and internationally, and others with influence.

In this completely unsuitable situation we continue to do our job: providing medical and psychosocial aid to vulnerable people in need. It is in this area that we see the greatest need and have therefor developed as our main area of expertise throughout the years. Access to medical and psychosocial care is a human right. In a situation in which so many rights are trampled upon, we continue to be committed with great drive.

**ANNERIEKE BERG**

Director Boat Refugee Foundation





## 2 MISSION & VISION

### MISSION

Boat Refugee Foundation is an organisation that provides medical and psychosocial aid in locations that host people on the run. In addition, acting as a witness of what we see happening, has become an important task, the so-called advocacy. The outrage from which our foundation has emerged, has been transformed into practical solidarity. Where systems become inhumane, we take action. Compassion is our drive in everything that we do. Where systems create distance, we come close.

We are there for people in need who aren't seen. We stand by them; physically as well as mentally, by standing up for them and supporting them. By always treating them as human and as equal. We also consider it an important task to act as witness to the inhumane practices we see and hear in our field of work. We collect and share testimonials, data from the field and personal experiences to bring attention to the situation and to serve people's interests.



Our job demands trust. Trust in ourselves, in self power, knowledge and skills. And trust in each other, in our teams and in the people we meet along the way. We do not react to distrust and neither will we ever polarise. Our hand will always be reached out. Building on this trust, we act quickly and decisively. Our work is subject to many uncertain aspects. However, this doesn't withhold us; on the contrary it drives us to action.



### VISION

Working in constantly volatile situations demands flexible allocation of manpower and materials. By working in a mobile manner, we can respond appropriately to unexpected circumstances. A good example of this is our clinic on wheels, with which we can literally move to those locations where our help is most needed. It allows us to get close to the people and where the need is greatest.

Three years from now Boat Refugee Foundation strives to be active in three European locations at minimum, so that we can handle a growing amount of medical and psychosocial requests and reach larger groups of people in need. Our way of working on Lesbos can be applied easily in other, new locations. The coming period we will be preparing for scaling up, by shaping our organization structure in such a way that we can work even more flexibly and decisively



and are able to respond quickly to changing circumstances. One of the things we do to achieve this, is by hiring new professionals.

Besides this, we want to continue to challenge the inadequate living circumstances and violations of basic human rights – even more than we are doing today. We clearly have in mind how far our circle of influence reaches and how we can address what we see and hear in the field.

### GOALS

*The goals of Boat Refugee Foundation are:*

- ✓ Providing medical and psychosocial aid to people on the run.
- ✓ Supporting local organisations materially and financially.
- ✓ Standing up for the needs, rights and interests of people on the run, by bringing these to the attention of media, public and policy makers.
- ✓ Carrying out any other activities which broadly speaking are related or conducive to the points above.

In order to achieve the foundation's goals, setting up one or more sub-departments is a possibility.







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## MISSIONS LESVOS

### 3.1 CONTEXT & RETROSPECT

2020 was an extremely challenging year; for Boat Refugee Foundation's missions as well as for the people we aim to support with our medical and psychosocial care. Our activities in the field were forcibly dominated by safety protocols and vitality.

Three key incidents impacted our work even before COVID-19 arrived. The following events illustrate the ticking timebomb Lesvos has become in 2020.

**1. Early February 2020:** residents from camp Moria organise a strikingly large, peaceful demonstration, in protest against the bad conditions in the camp. The protest ends in chaos as the police knock down the demonstration with tear gas and a lot of violence.

**2. End of February 2020:** Turkish president Erdogan opens the borders, causing hundreds of people crossing the border into Greece each day. While Greece calls Turkey to order – and the coastline transforms into war zone – people get stuck in no-man's-land between Turkey and Greece.

**3. Early March 2020:** following the increase of political tension between the EU and Turkey, the many boat landings lead to violent right-extremist protests and even to attacks on members from our teams and other NGOs. On March 1st 2020 this reaches its peak: three of our coordinators drive into a trap while wanting to rescue colleagues from another medical NGO. Extremists beat their cars with steel pipes. Luckily the coordinators remain unharmed.



### **Lockdown**

Shortly after, on March 23rd, the arrival of COVID-19 causes a complete lockdown of Greece, including camp Moria. Boat Refugee Foundation decides to discontinue the PSS mission during this lockdown. The medical NGOs, who are dependent on the inflow of volunteers, experience personnel shortages. Together with two other medical NGOs, Boat Refugee Foundation keeps the medical clinic operational, so that we can continue to provide medical care in daytime five times a week (for safety reasons we don't work in the evenings and weekends).

With the lockdown, peace on the island returns, but in the camp itself we see serious new challenges: a shortage in almost all services, from mental health care to access to legal aid. The emergency needs increase visibly and this creates a situation grimmer than ever.

### **COVID in the camp**

In spring and summer of 2020, we all prepare for the moment the virus will reach camp Moria. In collaboration with other medical organisations we set up a central triage post to screen everyone for COVID-19 symptoms. Early September, the camp's first COVID-19 infection is confirmed, leading to major unrest in the camp. Another trigger for unrest is the closure of Doctors Without Borders' COVID isolation clinic shortly before that, on the orders of the municipality.



### **Fire**

One week later, on September 8th, the entire camp Moria burns down to the ground. Major panic follows: people living out on the street for a week, shortage of food and care, and protests occurring that are aimed at thwarting our medical assistance. Aside from the sheer desperation there is also hope; hope for a relocation and the European Union taking political responsibility. However, a new camp is set up at a painful speed, with even fewer basic services. Where is the EU? Why can't a humane shelter be organised for people on the run?

For us this situation poses a moment of reflection. It gives us the insight that we should and want to continue providing our psychological and medical emergency aid, particularly there where systems become inhumane. The purchase of a mobile clinic allows us to continue providing medical emergency aid in the new camp from November 2020, followed by psychological consults as part of our PSS mission.

### **Safety and vitality**

The ongoing tensions on the island make us more conscious of the responsibility we carry when it comes to the safety of our people. With the help of a safety expert from the human rights organisation Justice & Peace, we developed and implemented a safety plan. Since this year, volunteers and coordinators receive a safety briefing as part of their training period. Incidents and tensions are registered and evaluated, allowing us to monitor and better anticipate unexpected risks.

Our people on Lesvos work in an enormously challenging humanitarian field, which requires hard work and equally sufficient rest. Therefore we developed and implemented a vitality policy, with different vitality guidelines for each role, that can be intensified based on the security situation. The choices we make in our missions are driven by the capacity and strength of the respective team members.





### 3.2 MEDICAL MISSION

#### INTRODUCTION

In 2020, the demand for care in camp Moria far exceeded the capacity of what Boat Refugee Foundation and other medical partners could manage. The situation in the camp reached a new tragic all time low: tensions in the camp caused frequent explosions of violence. There was a large scarcity in all kinds of supplies, and due to the cold winter, we had to deal with carbon monoxide poisoning on a daily basis, due to people warming their tents with gas heaters and fires that were lit with waste.



Suddenly, our medical mission was driven largely by COVID-19, as we became an essential part in setting up the COVID-19 response in Moria. Between March and September this response was targeted at keeping the virus outside the camp. After the fire, the World Health Organisation (WHO) and EODY (the government organisation working under the Greek ministry of healthcare) took over this task in the new camp.

In the last quarter of 2020, Boat Refugee Foundation's medical mission focused on resuming medical emergency care delivered out of our own mobile clinic. This clinic was initiated in the new camp Mavrovouni in the month of November. A clinic on wheels allows us the flexibility to more easily adapt to the context of our work in the future.

#### GOALS & RESULTS 2020

1. With the arrival of COVID-19, finding volunteers who were able to come to Lesbos became a big challenge. In addressing this staff shortage, we temporarily employed a number of doctors and nurses in the first half of the year (between March and September). **Together with two other medical NGOs, this allowed us to continue providing medical care.** At the end of the summer our medical mission was back to being run fully by volunteers. One extra, paid employee we have kept in a permanent paid position: the medical assistant. This assistant replaces the medical coordinator when they're on leave or absent, is the point of contact for the pharmacy and works as shift coordinator.

2. In order to be able to **screen large numbers of patients**, we reviewed and simplified our triage system. We started using a colour/traffic light system: as part of the triage, patients receive the colour green, orange or red. We further specialised ourselves in medical emergency care, focusing solely on orange and red patients. So-called 'green patients' are referred to caregivers who operate in the daytime.

3. The **collaboration with the emergency unit** of the local hospital has improved substantially, through regular, fixed meetings between our medical coordinator, the head of the local emergency unit and the ambulance service.





4. In the course of 2020 our **medical volunteers went on their missions better prepared than before.** Training materials, content and group revision during the mission were reviewed and expanded. For example, we have started conducting simulation training of most frequently occurring crisis situations. Through various briefings, volunteers are better prepared for the various safety risks and (heavy) psychiatric problems (like panic attacks, dissociation and intoxication) which they could run into on the job.

5. In the new camp, the care offered in the mobile clinic has been expanded to allow **optimal use of the clinic.** The clinic is not only used for medical care, but also for our psychological care, training and education.

6. In collaboration with various platforms and community organisations, we have set up First Aid training for residents from the camp. Triggered by the (too) large demand for care in the old camp Moria and further triggered by the lockdown, we continue to deliver this training in the new camp three times a week.

A syllabus has been set up covering the most important themes related to First Aid in the camp setting. Besides lowering the illness and death rates in the camp, the training targets to enlarge people's knowledge about the human body and increase the control people have over their own health, by increasing their medical knowledge.



7. Since restarting the mission on November 10th 2020, **our medical mission has been fully digitalized.** Our medical personnel work with iPads and data are analysed on a monthly basis for quality improvement, advocacy and reporting to funds.

8. The **employment benefits of our ground team** (our volunteers living in the camp) have been revised, driven by the renewed vision on working with the community we support. In 2020, Boat Refugee Foundation started offering the maximum allowed financial volunteer reimbursement to volunteers in the ground team. Also, they now receive an extensive package of work clothes, and the training program has been improved.





### 3.3 PSYCHOSOCIAL MISSION

#### INTRODUCTION

There is a large need for psychosocial support (PSS) amongst people on the run. Up until March 2020, Boat Refugee Foundation offered an elaborate PSS programme to camp residents, with education for children and adults and various forms of psychological support. In the past year, the possibility to offer this care has been seriously compromised. Tensions on the island, COVID-19 and the fire, have led to us having to pause the PSS programme multiple times.

We used those months to do a thorough preparation of the restart of the mission, working towards the planned capacity expansion of our School of Hope, improvement of the outreach program in the camp, and setting up a new ground team.

In the month of August, the School of Hope's doors reopened for smaller groups, to a total of around 50 children. Two days after around 120 parents had registered the children (again) for education, the Greek Ministry of Migration announced that all 'non-essential' activities in refugee camps were to be discontinued because of COVID-19. This included all forms of education. Together with our teachers and outreach workers from the camp, we organised homework support, distributed homework packages, and where possible we supported educational activities initiated by camp residents themselves.



Our School of Hope and the community centre went up in the flames of the Moria camp fire. Developments in 2020 clearly showed the instability of the situation on Lesbos and flexibility required of our PSS programme. Under the current circumstances, a broad PSS programme like we used to run in camp Moria, was no longer realistic. Following the fire, we mapped out the largest needs in the area of psychosocial care, and decided to focus on providing psychological support to adults.



## GOALS & RESULTS 2020

1. Following the fire in camp Moria, a full revision of our PSS mission was required. In order to determine the new focus areas of the PPS programme, we conducted a **thorough assessment** in the new camp, in the fall of 2020. We researched people's needs for psychosocial care, conducted focus group discussions with our ground team, and assessed plans and activities of other organisations. Also, internally, we have sought advice as to what course we can and want to take. This assessment has led to the **decision to focus our efforts in 2021 on providing support to adults.**

2. Based on this renewed focus to support adults, we started **integrating our medical and psychosocial missions more.** In the month of December we started offering follow-up conversations: one-on-one consultations for patients with severe psychological problems who we saw in our medical clinic. Besides this we started stress relief groups in the women's shelter Safe Place Greece, and we started offering coaching to our ground team volunteers.

3. The **Method for the Empowerment of Trauma and Torture Survivors (METS) has been further developed** to METS Open Groups. This version of the method has been adapted our work setting on Lesvos. Our volunteers and coordinators have followed this two-day training by Laguna Collective, to learn how to implement and apply the method.

4. In collaboration with Defence for Children Netherlands and European Lawyers in Lesvos, we developed **Follow the Sun, a theatre education package** with several theatre exercises and a script to provide refugee children in Greece with more information around the asylum procedure and their rights. By acting out an interview with the asylum services in the form of a play, children can prepare in a safe environment for what awaits them.



Θεσσαλονίκη  
Thessaloniki 38

Καβάλα  
Kavala 126



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# MAINLAND MISSION

## INTRODUCTION

From October 2019 until March 2020, Boat Refugee Foundation conducted an exploratory mission in the village of Lagadikia on the Greek mainland, in collaboration with German aid organisation InterEuropean Human Aid Association (IHA). At the time, this village counted approximately 600 residents, equal to the camp that lay beside it. Our mission focused on stimulating the connection between newcomers and Greek locals (community building) and offering psychosocial support to camp residents, to allow them to regain control over their lives and play a role in the community.

In regards to community building we have built relationships with local associations, entrepreneurs and residents. To obtain insights into the wishes, concerns and questions of these groups, and to identify the common denominator, we conducted an assessment amongst 27 Greek locals and 33 camp residents. The assessment provided us with a lot of insight into what goes on in the village, how people experience each other, their wants and expectations. The outcomes of the assessment have been summarized in the [Community Building Rapport](#).

## GOALS & RESULTS 2020

1. Due to COVID-19 we were unable to go ahead with the community meetings with Greek locals and camp residents, that were planned following the assessment. The goals of these meetings were to get acquainted, answer questions, create a space for concerns and to inventory the appetite for joint activities. We did manage to build meaningful relationships with key people from the village and the camp: we raised the awareness that IHA and Boat Refugee Foundation not only support people from the camp, which resulted in Greek locals participating in sports activities and English lessons in the community center. We wrote a



report about the assessment that can be used by other NGOs operating in Greece.

2. In the area of psychosocial support our goal was to organise group gatherings to help people regain control over their lives by using METS, a method focused on empowerment. Because we were denied access to the camp and the ability to build relationships through our outreach program, these groups could not be set up. We were able to make large steps with the METS method with which we also work on Lesbos. Together with Laguna Collective we further developed this method specifically for use with people staying in Greek shelters. In addition, we organised a two-day METS training in Thessaloniki which was attended by professionals of eight Greek and international organisations, as well as our own team.



### **Completion of the mission**

After extension of the pilot phase until March inclusive, we decided in February to discontinue the psychosocial support and hand over the community building project to IHA after the assessment. We ascertained that in Lagadikia we were unable to reach enough people who would benefit from our support. Particularly the psychosocial support groups didn't really catch ground: because we were prevented from accessing the camp, we were unable to do outreach to recruit more participants. The community building project did run well, but was too small in itself to continue our presence in Lagadikia.

We underestimated how intensive starting up the community building and the psychosocial project at the same time, would be. A wise lesson for the future is to start up one project at a time, on a small scale. In some areas we have achieved good results: with a lot of faith and in good alignment we were able to hand over the community building project to IHA, and the assessment has proven very valuable and has sparked a lot of interest with other NGOs operating in Greece.





## 5 ADVOCACY

### INTRODUCTION

The many fierce events that happened in 2020 have put even more pressure on Lesvos than before. All on top of years of inhumane shelters in overcrowded camps with major violations of human rights, pushbacks of arriving boats and the formation of a new, inhumane migration pact.

Due to these circumstances we see an increasing need to bear witness to the situation on Lesvos, even more than before, in addition to offering practical emergency care. Our teams in the field are confronted on a daily basis with what goes on in the camp. We bear the responsibility to inform the world of the inhumanity and violation of human rights that we encounter in our work.

Through advocacy we commit ourselves to being witnesses of putting human rights in the center, in solidarity with people on the run. In doing so, we advocate for relocation to other European countries, humane shelters and a fair asylum procedure, as being the only structural solution.

### GOALS & RESULTS 2020

To further expand our role as witnesses, we have initiated the working group Advocacy within our Foundation, early in the year. This working group takes structural action to improve awareness and advocacy of people on the run. Within our circle of influence, we contribute as much as possible to change the situation. Using data and witness statements from the field, we focus on both public information and influencing policy, in collaboration with other organisations battling for the same cause.

In the first months of the year we expanded our network, made many appearances in the media, contributed in different ways to pressing letters towards politicians in the Netherlands as well as in Greece, and we worked on our policy and data collection.

### In the second half of the year, three goals were central to our business:

1. Internal embedding of advocacy in our ways of working and within teams;
2. Setting up an active advocacy working group that collaborates with various other organisations in the Netherlands;
3. Issuing statements on medical and psychological effects of the lockdown on the people in camp Moria.

*Amongst other things, this resulted in:*

- ✓ Various cooperations for (lobby) campaigns like #500kinderen, #SOSmoria, Europe Must Act and We Gaan Ze Halen;
- ✓ Digitalisation and structural analysis of our data collection, used as input to various reports and publications of Refugees Rights Europe, Europe Must Act and the trade magazine Huisarts & Wetenschap;
- ✓ Research into and formulating a statement and press release around the medical and psychological effects of the lockdown on the people in camp Moria;
- ✓ Active participation in the Greek advocacy network and setting up a Dutch advocacy network, in collaboration with VluchtelingenWerk Nederland;
- ✓ Further development of the witness role of Boat Refugee Foundation. We have started focusing more on (sharing) the stories of people from the camp and pay more attention to our choice of words. In doing this we want to help influence the image-forming/coverage about people on the run.



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# FUNDRAISING

## INTRODUCTION

In 2020 the focus of our fundraising was two-fold. On the one hand, bringing structure and standardisation to internal processes, and on the other hand expanding our sources of income – to increase financial stability. One of the most important tools to achieve our fundraising goals is communication, hence we also focused on further professionalising our communication messages and increasing visibility of our work.

## GOALS & RESULTS 2020

✓ We strengthened the collaboration with our existing funds and obtained the support of new funds, including forward-looking conversations around an ongoing support on an annual basis. From our funds we received € 585.000,- in support of our work.

✓ Periodic donations are of vital importance to further stabilise our financial income. The amount received via monthly periodic donations from private donors almost doubled compared to the year before. In addition, COVID-19, the burning down of camp Moria and the ongoing inhumane situation in the camp have resulted in many private fundraisers of a.o. primary schools.

✓ We are blessed with a group of warm, ecclesiastical followers. Around 5.000 ecclesiastical municipalities in the Netherlands receive our newsletter twice a year, in which we call on their support via a fundraiser. Despite many churches being dependent on online services this year, these fundraisers raised a total of € 320.000,-, against € 154.000,- in 2019.

✓ In order to prepare our organisation (financially) for the expansion of our missions and associated cost, we worked towards expanding our brand awareness and increasing the number of our supporters. We achieved this amongst other things by (sponsoring of) messages on our social media and increasing the number of magazines in which we advertise.

✓ One of the results that make us extremely proud, is our new website, a thorough refreshment of our previous website. Marketing agency RedMatters helped us create a website that befits us completely, with a professional look and user-friendliness that will attract more volunteers and contributors.

✓ To further professionalise our communication, we started reflecting the house brand that was created for our website, in all communications. With the help of a freelance designer we started refreshing our promotion and communication materials (a.o. powerpoints, flyers, posters, policy plan and annual report), and we will continue this work in 2021.

✓ Our social media and newsletter are important means to create awareness around our work, recruiting volunteers and donations, and generating awareness for the situation. In a year's time our followers grew to these numbers: Instagram: 2.356 > **4.930** - Facebook: 32.093 > **33.864** - LinkedIn: 1.233 > **1.816** - Twitter: 1.485 > **1.816** - Nieuwsbrief: 5.421 > **6.070**.

✓ We ran two successful campaigns: #SOSMoria and #JAvember, both of which were strongly focused on advocacy, and raised a significant amount in donations (total € 525.000,- from private donors).





## 7 ORGANISATION

### 7.1 OUR PRIORITIES

Organisationally speaking, 2020 was a year of professionalisation for Boat Refugee Foundation. The most important priorities at a glance:

#### IN 2020...

- ✓ We professionalised by moving to larger and more functional premises. In our new office, we have more space to work (together), invite relations, and for our forthcoming expansion of the team.
- ✓ We mapped and standardised many of our workflows and processes. This enables us to work even more pro-active, both in the Netherlands and Greece. It saves us time on processes and decision-making, ensuring more time for work in the field.
- ✓ We worked on (re)organising and structuring our teams. We looked into a sustainable deployment of assistants for the coordinators on Lesvos, and investigated which roles and tasks are necessary to launch new missions in 2021 in a durable and vital way. Based on this information we hired a HR-manager and an office manager, to have a sturdy base for taking new steps.
- ✓ We wrote an integrity policy about fraud, abuse, finances, and management. This ensures the integrity of our organisation in all these fields.



### 7.2 ORGANISATION AND MANAGEMENT

In 2020, Boat Refugee Foundation had eight permanent staff working in the Netherlands. Within the organisation, a change of management has taken place in 2020. The head of Fundraising & Operations (F&O) started managing the operational side of the organisation. The director manages the head F&O and the project team, consisting of the project managers and a project officer. The director and head F&O together form the management of the organisation.

On Lesvos, there is a rotating team consisting of four paid coordinators. The role of medical assistant has been added to the paid staff in 2020.

#### **Employees The Netherlands**

*Director:*

Annerieke Berg

*Head of Fundraising & Operations:*

Johanna van der Meer

*Office manager:*

Anky Hartmanns

*Finance & advocacy:*

Annet Storm

*Project manager Lesvos:*

Beitske Kooistra

*Project manager Lesvos:*

Caroline van Kooten

*Project officer:*

Myrna van der Veen

*Communications & PR:*

Rebecca van de Kar



Remuneration of all paid roles follows the grading (grade 0 to 10) of the CLA Social Work ('CAO Sociaal Werk'). Moreover, our employees receive a retirement allowance (calculated by de Belastingdienst, the tax authorities). Our director received a gross year salary of €50.000,- in 2020 (including holiday and retirement allowances).

### **Volunteers**

Besides our permanent staff, we work with many indispensable volunteers. In the Netherlands, we work with around thirty regular volunteers fulfilling a range of supporting roles. In 2020, 170 people volunteered with us on Lesbos, including our ground team volunteers. Due to the pandemic, the safety crisis in March and a longer minimum duration of stay, we had fewer volunteers on Lesbos in 2020 than we had in years prior. Most volunteers were part of our medical team as doctor, nurse or support crew, or part of our PSS-team as psychologist or social worker. Others were rotating hosts in our volunteer housing, and a number of media volunteers.

### **Board**

In 2020, the members of the board of the foundation were:

#### *Chair:*

René Berg

(working at Heijmans als Manager Services)

#### *Treasurer:*

Merien Fortuijn

(working at EZY Academy als Projectleider)

#### *Secretary:*

Iris van Irsel

(working at Efesai als Senior adviseur)

#### *Board member:*

Pieter van Essen

(working at Windesheim University of Applied Sciences as Manager International Business)

All members of the board conduct their work unremunerated and did not receive compensation for any work or responsibilities in 2020. Members of the board can claim their travel expenses from and to board meetings. Occasional trips (with a maximum of once a

year) to our work field are covered as well. Due to COVID-19 the board did not travel to Lesbos in 2020. The board monitors the progress of the organisation, holds final (financial) responsibility, and advises the management team when necessary.





### 7.3 VOLUNTEER POLICY

We work with volunteers both in the Netherlands and on Lesvos. In 2020, around 200 volunteers committed to our missions in the Netherlands and in Greece. Without our volunteers, our work would be impossible.

#### **Volunteers Lesvos - international**

On Lesvos, we work with a rotating team of approximately 25 volunteers. Due to COVID-19 and the incidents in camp Moria, we worked with a smaller team for a longer period of time in 2020. Due to limited travel options, but also to ensure continuity within the team, we extended the minimum period of stay for volunteers from two to six weeks (medics) and from two to four weeks for other roles. This brought us more stability within the team.



We recruit most of our volunteers through our social media channels and other online platforms and job sites. Next to that, in 2020 we started a collaboration with Humedica: a German aid organisation connecting medics to humanitarian aid organisations and thus supporting our recruitment of volunteers.

#### **Selection policy**

We apply clear guidelines when recruiting external volunteers for our missions on Lesvos. This ensures the quality of care for our vulnerable patient population. At the same time, we invest in (the relationship with) our volunteers, so they will remain involved in our organisation in the future.

- ✓ Our volunteers are specialised professionals with extensive experience in their field.
- ✓ Besides education and work experience, they fulfil certain selection criteria in terms

of motivation, personal qualities, and skills. Our screeners carefully evaluate these criteria during application interviews.

- ✓ All volunteers are required to present a Certificate of Good Conduct and in addition sign both our volunteer statement and Code of Conduct.
- ✓ Medics are required to present a BIG registration and diploma.

To guarantee the quality of our care, we offer our volunteers specific trainings suitable for our missions. Moreover, we offer them housing in one of our volunteer houses. In order to take care of their personal and mental health and vitality, we offer them coaching through Coach Activism: an organisation that offers coaching to humanitarian volunteers, with whom we collaborate since 2020.

#### **Volunteers Lesvos - ground team**

On Lesvos, we also have our indispensable ground team: volunteers living in the camp working with us as interpreters. In 2020, the ground team consisted of a varying group of around 27 persons. Our field coordinator recruits these volunteers locally. Our ground team is required to sign our Code of Conduct and is offered trainings and coaching on a regular basis. Due to the complexity of the situation, we cannot offer housing to members of the ground team. Therefore, they receive an expense allowance (the maximum allowance for volunteers according to Dutch law) for their work, and are provided with meals during shifts. We also invest in strengthening the relation between the ground team and external volunteers with team building activities.

#### **Volunteers Netherlands**

In the Netherlands, we work with a regular group of around thirty volunteers, including screeners, planners, translators, coaches, and several other supporting roles. They are recruited, selected, and managed by the project officer, who is in close contact with them. The project manager regularly contacts the volunteers and keeps them updated weekly about our constantly changing field of work. Next to that, there is a (digital) meeting a few times throughout the year.



### 7.4 CORPORATE SOCIAL RESPONSIBILITY

As an organisation, we want to work as socially responsible as possible. In 2020 we focused on two themes: sustainability and diversity.

#### Sustainability

Climate change and geopolitics are known and demonstrated to impact migration. Therefore, we want to work as environmentally friendly as possible. The changing climate calls for different measures and work processes. In order to work as sustainable and socially responsible as possible, we often re-evaluate our own practices. Do we still want to travel by plane, and if so, how do we compensate our travels? And who do we want to do business with concerning workwear, medication, or banking?

#### Results 2020

##### IN THE NETHERLANDS...

- We went on fewer business trips. All trips made were compensated.
- We stimulated employees to travel by public transport. Public transport costs are fully reimbursed.
- We found collaboration in logistics and coordination to keep our environmental impact as low as possible.
- Wherever possible, we did business with suppliers who operate sustainable and slavery-free.
- We did not eat meat in our working environment and minimised the consumption of dairy products.

##### IN GREECE...

- We limited the number of flights by international volunteers by forming more stable long-term teams.
- We collaborated with inhabitants of the camp as much as possible, who work for us as interpreters. The need for international volunteers was thereby reduced, which also limited the number of needed flights and therefore our CO2 emissions.
- We bought our goods locally when possible, to limit our CO2 emissions.



#### Diversity

As organisation we consider it important that our teams form a realistic representation of society. We want to ensure that everyone feels welcome with us and be at his/her/their best. We want to realise this by positively using personal differences and expertise in (cultural) background, profession, and personal life experience. We believe that a better balance can enrich our organisation.

In 2020, we saw more diversity and inclusiveness in our teams. Our team in Greece mostly consists of volunteers from our ground team. Their commitment is highly valuable to our missions. As interpreters, they help breaking language barriers between volunteers and patients. Moreover, they build a bridge between our external team and the camp community with their personal background and experience. We gladly offer them the possibility and space to work with us and develop their talents further.



### 7.5 CODES OF CONDUCT AND REGULATIONS

Boat Refugee Foundation strives to realise her goals with integrity, with trust as our starting point and sustainable action of vital importance.

We work with different regulations, procedures and codes of conduct based on the humanitarian principles of humanitarianism, impartiality, independence, and neutrality. Boat Refugee Foundation endorses ANBI's principles and, if present, codes of conduct, and uses her own Code of Conduct. Of course, any applicable laws and regulations are leading in our way of working. In the following paragraphs our most important procedures, codes of conduct and regulations are explained.

#### ***Certificate of Good Conduct ('VOC' in the Netherlands)***

All employees and volunteers will undergo extensive screening before working, paid or unpaid, for Boat Refugee Foundation. Employees and volunteers are always asked to present a Certificate of Good Conduct.

#### ***Code of Conduct***

All volunteers, either part of our ground team or not, sign Boat Refugee Foundation's Code of Conduct. This code of conduct ensures that everyone is aware of the ethical rules of conduct we enforce, and helps to prevent abuse (mostly concerning working with a vulnerable target group) both within and beyond our organisation. By discussing our Code of Conduct extensively with the volunteers, we provide clarity about our ethical expectations in advance.

#### ***Media protocol***

To protect the privacy of people living in the camp and follow good journalistic ethics, we use a strict media protocol that all volunteers and employees need to comply with.

#### ***Confidentiality clause***

Employees are expected to be discrete and integer and not abuse or misuse any sensitive information about collaboration partners, volunteers, employees, (financial) information or about (draft) policies. Employees will sign a confidentiality clause with their contract.





### **Regulations for salaries and allowances**

Employees receive a salary and emoluments appropriate for the charity sector. This means that we take into account the grounds and goals of the foundation for adequate remuneration. Just like many other NGOs, Boat Refugee Foundation follows the grading system of the CLA Social Work ('Cao Sociaal Werk'). This CLA does not apply to us, but is used by us as a guideline. We use pay grades 0 to 10 of this CLA which do justice to our work, roles and conditions of the foundation and our employees.

### **Financial transactions**

We enforce the four-eye-principle for all our financial transactions, and we have fixed financial processes. When paying salaries, an extra safety check is built in, meaning: checking prior to the transaction by the HR manager, and checking after by the director. The authority to conduct payments is limited for all our bank accounts. The four-eyes-principle applies here as well. A yearly audit takes place by an external, certified accountant.

### **Internal regulations**

Boat Refugee Foundation has drawn up several internal regulations and documents. Those determine the framework of our daily work. The most important regulations are:

- The Articles of Association
- The BRF Manual
- The Integrity policy
- The Vitality policy
- The Safety plan Lesvos and work locations

## **7.6 FINANCIAL POLICY**

This paragraph describes the reserve and investment policies as defined by Boat Refugee Foundation's board. For the writing of these policies, the 'Richtlijn Financieel Beheer Goede Doelen' (Guideline Financial Management Charities), drawn up by *Goede Doelen Nederland* (Charities the Netherlands), has been taken into account.

### **Reserve policy**

Boat Refugee Foundation keeps reserve funds for specific risks that cannot be covered in any other way. Boat Refugee Foundation maintains *continuity reserves* and *other reserves*.

The continuity reserves are set up to continue the foundation's work and obligations in times of low income or unexpected costs. This type of reserves is common in our sector. The standard for the sum of these reserves is a maximum of 1,5 times the organisation's yearly costs. Boat Refugee Foundation maintains reserves covering commitments made (such as rental contracts, insurance policies and employment contracts) for a period of six months (concerning employment contracts) or the duration of the contract (with a maximum of one year, for example rental and insurance agreements). The calculation method is based on commitments made concerning personnel costs and other contractual obligations, as well as the risk for repatriation. The continuity reserves are revised yearly and adjusted where necessary. The reserves add up to around 0,3 times our yearly costs and are thus well within the sector's standard.





All financial resources exceeding the continuity reserves (the other reserves) will be spent on our objective within a maximum period of three years. The other reserves are freely available for the foundation to finance new projects.

### **Designation fund**

Next to the reserves mentioned above, the foundation maintains a designation fund.

Designation funds are formed for expenses that need to be spent on a specific item or target. The designation fund concerns funds raised by a documentary series made by EO Metterdaad about refugee camp Moria on Lesbos and the work of Boat Refugee Foundation. The project period of this designation fund runs from 1 January 2020 to 31 December 2021. A designation fund has been formed from the advance payment through appropriation of results in 2019 and 2020. In 2020, a large amount of the designation fund has been spent on the agreed goals with EO Metterdaad. Several goals will be shifted to 2021.

### **Investment policy**

Boat Refugee Foundation's investment policy is formulated as follows. *The foundation will not invest in securities (stocks, bonds, etc.) or in durables such as real estate. Excess liquidity that will not be expended during a longer period of time, can be put on a savings account for a specified period, for example covering the continuity reserves and outstanding commitments such as project commitments. Excess liquidity is freely available to the foundation.*



## **7.7. RISK MANAGEMENT AND INTERNAL CONTROL**

Proper risk management by taking control measures is essential for efficient and effective business operations. It is of foremost importance to have a good overview of any risks, analysing the possibility of occurrence of these risks, and clarify the possible impact.

### **Measures**

The following internal control measures are implemented in our organisation:

- ✓ Monthly monitoring by the board and a yearly audit by an external accountant (since 2020; in 2019, this was a compilation report), demonstrating our financial policies and procedures following the regulations in force.
- ✓ Budgetary cycle, indicating that budgets are drafted before the start of a new year. Structured internal financial reports in the form of monthly and quarterly reports, enabling a close monitoring of our financial progress. The structure of our administration has been finetuned further in 2020, making our monthly reports even more accurate.
- ✓ Yearly financial reporting, including the audit by an accountant, and including an overview of our work carried out and achieved objectives.
- ✓ Formalised continuity and reserves policies as part of solid financial management.
- ✓ Clear financial agreements: clear processes and mandating who is authorised for what. These agreements are evaluated regularly and finetuned when necessary.
- ✓ Enforcement of the obligatory codes of conduct.
- ✓ Low financial vulnerability to fraud due to the four-eyes-principle with active and formalised monitoring by the board; monthly financial reports from the organisation to the board, and any payments are always checked and done by the board (lean financial processes).
- ✓ Advice by third parties for specific fields of law and regulations, securing our compliance with rules and regulations applicable to our organisation.



The following control measures have been implemented in 2020:

<b>RISK</b>	<b>PROBABILITY</b>	<b>IMPACT</b>	<b>MEASURES</b>
Threat of safety on our work locations	●●●○○	●●●●○	<ul style="list-style-type: none"> <li>Developed and implemented an extensive safety protocol.</li> <li>Mapped potential safety risks.</li> <li>Developed a plan of action for the most probable and impactful risks.</li> </ul>
Setback in number of donors	●●○○○	●●●●○	<ul style="list-style-type: none"> <li>Worked on our name recognition by advertising through several (not previously used) channels.</li> <li>Increasing our efforts on several fundraising channels (private, funds, companies) in 2021.</li> </ul>
Shortage of volunteers	●●○○○	●●●○○	<ul style="list-style-type: none"> <li>We extended our network for recruitment of volunteers.</li> <li>We started collaborating with (international) organisations that help us recruit volunteers.</li> <li>We extended our name recognition by interviews and advertisements in professional (medical) journals.</li> </ul>
Reputational damage	●●○○○	●●●○○	<ul style="list-style-type: none"> <li>The approving audit report by our external accountant indicates a solid financial administration (2020 is the first year with an audit report; in 2019, this was a compilation report).</li> <li>The organisation professionalised further, ensuring expertise about applicable laws and regulations.</li> <li>Processes have been finetuned and drawn up, to prevent any internal miscommunication.</li> <li>Developed and implemented an integrity policy</li> </ul>



## 7.8 MONITORING AND EVALUATION

Monitoring and evaluation are important tools to monitor the process towards our objectives and adjust if necessary. In our external policy plan, we determine our organisation-wide objectives for the coming year. In our internal policy plan we dive deeper into these yearly objectives, made measurable as much as possible. Next to the objectives and sub-targets of our missions, this also includes the objectives regarding the operational side of the organisation (HR, Finance, Fundraising, Communications and Office management).

The organisation monitors the set objectives qualitatively and (if possible) quantitatively. The progress is monitored in team meetings and biweekly meetings between the person responsible for operations and their manager. This ensures timely readjustment if necessary. Moreover, performance reviews are held every six months with all employees. Key to this review, besides personal wellbeing of the employee, are the evaluation of objectives and results. By the end of the year, we evaluate the internal policy plan with the whole team. Based on this evaluation, the policy plan for the next year is drawn up. In the field of communication, we organise a separate evaluation after each campaign.

Some things are monitored structurally, both qualitatively and quantitatively, in monthly reports:

- Progress of our mission's objectives.
- Medical data (number of patients, type of complaints, average age etc.).
- Finance (income and expenses in relation to coverage plan and budget).
- Communications (growth of followers on social media etc.)

In 2021, we extend our current monthly reports with HR, Fundraising and Office management. This provides us with more management information, making it possible to take concrete and active action to improve. We aim to extend our knowledge in the field of monitoring and evaluation for further professionalisation.







## 8 FINANCIAL RESULT

In this chapter, we describe the extraordinary result of 2020 and give a financial preview of 2021 and beyond. Chapter 11 contains the operational and organisational prospects for the coming years.

### 8.1 FINANCIAL RESULT 2020

2020 has concluded in an exceptionally positive result of €750.116,-. In this paragraph we will explain what caused this result and how we will use this in the (near) future.

#### What affected our result in 2020?

- We received a **project funding from EO Metterdaad**, summing up to €293.800,- for 2020. This sum was paid as an advance in 2019, on a total available budget of €410.000,-. The funds were raised by a documentary series about the work of Boat Refugee Foundation in camp Moria, broadcasted late 2019. The project period for the expenditure of this fund runs from 1 January 2020 up and until 31 December 2021. From the previously mentioned advance payment, a designation fund has been set up through result designation in 2019, mostly released in 2020. Late 2020, a second sum of €75.000,- has been paid as an advance for 2021. This advance payment has been formed into a designation fund as well through the result designation of 2020.
- Due to **COVID-19 and the fire in camp Moria**, we received a lot of support from individuals, funds, companies, schools, and churches. This makes our income over 2020 substantially higher than our income over 2019.

In line with the foundation's policy, we reserve an amount of €300.000,- to guarantee the continuity of our activities. See paragraph 7.6 for more information about this policy. With the designation fund and the other reserves, the financial position of the foundation can be described as healthy. In 2021, a large part of our designation fund will be spent on the project's objectives. The other reserves are freely available and will be spent on the

organisation's objectives within three years. Besides this asset structure, our liquidity is more than sufficient to adhere to our current cash flow obligations.



The good result gives us the responsibility and possibility to expand our mission on Lesvos, and contributes towards our plans for the future to work on multiple locations. Commitment is one of the core values of our organisation. We are grateful for having the financial means to guarantee our commitment in the future, due to the immense support received. In 2020 we have been greatly limited by COVID-19 to expand or start any new missions in other locations in Europe where our help is needed. We expect more opportunities to work on this in the second half of 2021.

### 8.2 ANALYSIS OF THE 2020 BUDGET

Besides the higher income, some cost items ended up higher than originally budgeted for in 2020:

- **Project expenses:** COVID-19 called for a lot of extra project costs, such as personal protective equipment, higher costs for housing due to quarantine, and PCR tests.
- **Personnel costs:** we hired a few paid doctors



and nurses at the start of the pandemic to ensure continuity of our medical mission. Contract hours of several of our permanent staff were increased due to growth and expansion of work for the different projects.

- **Recruitment costs:** a new website was developed in 2020. These costs were not included when drafting the budget.
- **Management and administration:** higher costs for this item are due to implementation of an Office manager and a Head of Fundraising and Operations. Moreover, we made higher costs for the audit report (accountant and financial advisor). Our depreciation costs increased due to the acquisition of a mobile medical clinic.

### Overhead

The overhead costs (recruitment costs and costs for management and administration) were 18,1% of the total costs in 2019, and 20,6% in 2020. This increase can be explained as follows:

- » Boat Refugee Foundation is an organisation that provides services. This means that, compared to NGOs that for example distribute goods, logically have more expenses in the overhead field.
- » For services offered within our missions, we work with volunteers. Because of this, our supporting staff in the office weigh heavily in comparison.
- » The increasing percentage comes with the phase our organisation is currently in. We are preparing for expansion of our work. To ensure the vitality of our employees and strengthen our team, we need to expand our internal organisation before expanding our work in the field.

» In 2020, we made costs for advocacy purposes. From 2021 onwards, this will belong to our statutory objectives, which means that these costs will not fall under 'overhead' any longer.

Because of the increased income over 2020, we were able to cover the increased costs as well. Our missions were able to continue in an overall turbulent year. The (financial) support and commitment of our constituency strengthen and encourage us in our ambition to continue our much-needed work. In chapter 10, we will set an outlook for the coming years and how to use our financial result.

### 8.3 ANALYSIS OF INCOME

The income received by our organisation, are mostly coming from private donors that donate once or multiple times per year. Part of our private donors supports us consistently with a periodic gift. The sum of private donations in 2020 nearly doubled: from €63.828 in 2019 to €106.193 in 2020. We also see an increase in gifts received from ecclesial communities supporting us. Twice a year, we send a newsletter to our church network to ask them for collections. This yields a notable increase in income (see chapter 6). Finally, several funds have confirmed supporting us structurally, for several years. Based on the information above, we are certain half of our budget is covered yearly. The past six years have provided us with sufficient income and trust in our faithful supporters. To reduce the risk of insufficient funds as much as possible, 2021 will again be a year of financial stabilisation (see chapter 6).







9

# KEY FIGURES

<b>INCOME FROM FUNDRAISING</b>	<b>1.934.730</b>
Expenditures on objectives	943.175
Recruitment costs	67.436
Costs for management and administration	177.301
<b>Total costs</b>	<b>1.187.912</b>
Expenditures on objectives in % of income	48,8%
Recruitment costs in % of income	3,5%
Costs for management and administration in % of income	9,2%
Expenditures on objectives in % of total expenditure	79,4%
Recruitment costs in % of total expenditure	5,7%
Costs for management and administration in % of total expenditure	14,9%





## REVIEW BY THE BOARD



**Management in 2020 presented us several challenges. The loss of our project locations during the fire in camp Moria, the threats to our team, and the increase of violation of human rights, were not easy for us, needless to say. This made it even more important to keep our head up and take well informed decisions.**

Sometimes we had the time and space to make decisions, sometimes we were under urgent (time) pressure. In both situations, we have possibilities and facilities within our management. We have a flexible approach, to support our missions effectively. Obviously always with a keen eye and critical questions. *'Asking uncomfortable questions in a constructive way'* is our motto.

Our task as the board is to supervise the management, and therefore the organisation. We do this in several ways:

- Regular meetings, scheduled but also ad hoc when needed. The direction and MT update us during those meetings and send us important documents beforehand, such as annual plans and policy plans, updates from the work locations, and financial documents to ensure we are up to speed and able to ask the right critical and constructive questions.
- Regular contact in between meetings if needed.
- A yearly business trip to our projects to see what we do and how we do it, with our own eyes. It improves the team spirit when our teams on the ground feel supported by the board in the Netherlands.
- Yearly performance review with the director, focusing on objectives. She is coached by Pieter van Essen, who has extensive experience in coaching managers within his current role.

2020 has taught us that we want to grow from a Board to a Supervisory Board. In 2021, we will take necessary steps for this change. We will make this change because it is more effective. The organisation will have more strength and decisiveness if the director is manager, too. In this position the manager knows the organisation best, and operates daily. Moreover, a good Supervisory Board adds excellent value to an organisation, carrying the right expertise and competences.

### **RENÉ BERG**

Chair of the Board of Boat Refugee Foundation



# 11 CONCLUSION

## 11.1 SUMMARIZING REVIEW

Although the history of our organization has known many intense periods, 2020 was truly a year of extremes. From violence, to the arrival of COVID-19 and the devastating fire. Our organization and our people were pushed to their limits. It was intense, it was emotional, it was painful and sad and sometimes nearly knocked us over. But it also made us combative. More than ever we understood the importance of letting our voices be heard, now that compassion has seemingly completely disappeared from the (political) systems of the Netherlands and Europe, and human rights violations are a daily occurrence on the edges of our seemingly beautiful continent. Our organization became more determined and when the fire destroyed our entire mission, we came into action.

We used the period after the fire to consider our views. Where do we stand in this political minefield and how are we going to continue? Are we able to grow with the effective blueprint that we have developed over the past few years? Thanks in part to our loyal supporters and the financial result that they have helped us achieve in 2020, we reconsidered our position, came to clear viewpoints and decided to continue. Also in places outside of Lesvos.

### **Why**

In early October 2020, under the supervision of an external communications agency, the (project) management started working on the WHY, HOW and WHAT of our organization. It was a search for words that could reflect the identity of our organization and that fit our outlook and the importance we attach to solidarity. This led to the following statement, which fits the expanse of our organization in the coming years.

*Where systems become inhuman and compassion is lost, that's where we are. That's where we take action.*

*We do so as close as possible.*

*We reduce distance.*

*We make connections.*

*We work together, side by side.*

*We are there for people in need who are not seen.*

*People in danger. People on the run.*

*We stand by them, physically in the field.*

*And mentally, by standing up for them and supporting them.*

*By treating them as human beings and as equals.*

*Always.*

*That requires trust.*

*Trust in ourselves, in our own strength, knowledge and skill.*

*Trust in each other, in our teams and in the people we meet along the way.*

*We move past distrust, never polarizing.*

*Always with an outstretched hand.*

*Open, warm and human.*

*We act quickly and decisively, from that same trust.*

*And we embrace the fact that we are human ourselves.*

*When we fall, we get up together.*

*And we continue together.*

*We are Boat Refugee Foundation.*

*People before borders*



## 11.2 OUTLOOK PER MISSION

In 2021 we expect, depending on the scaling down of the restrictive measures due to COVID-19, to be able to further expand our missions on Lesbos. Additionally, at the end of 2020 our statutory objectives were edited and advocacy was added as a third pillar to our organizational goals, in addition to the medical and PSS pillar. Efforts are also being made to explore and establish a new mission at a different location.

Within the **medical mission** in 2021 we will focus on:

1. Providing effective and quality emergency care, seven days a week;
2. Expanding our medical care; all of our newly established care programs are related to (mental) emergency care and fill a demonstrable unmet need;
3. Increasing people's control and grip on their own health and reducing the mortality and morbidity rates;
4. Exploring and establishing a medical mission in at least one additional location

Within the **PSS-mission** in 2021 we will focus on:

1. Establishing a flexible PSS-program with activities in a flexible location with an easily terminable contract;
2. Connecting our psychosocial support even better on our medical mission;
3. Providing adult education (English lessons, Greek language and culture lessons) to 75 students a week.

With respect to **advocacy**, in 2021 we will focus on:

1. Capturing and bringing up human rights violations in the care of people on the run;
2. Advocating for relocation to other European countries;
3. Influencing the imaging and messaging of people on the run.

The complete policy plan for 2021 with a further elaboration of our goals can be found on our (renewed) [website](#).



## 11.3 STRATEGY 2021 T/M 2023

We see that we are needed, that more help is needed. In many more places than Lesbos, there are gaps in care for people on the run. As an organization, we want to respond to this cry for help. In three years – in 2023 – we hope to be active in at least three places in Europe. Through the years we have become more professional and have developed more expertise. We know where our strength lies: in providing medical and psychosocial care to people on the run.

We want to be where we are needed, where we can be of importance to people in need. That is why we exist and what we love to do most. Using our expertise to improve the lives of people on the run: that is what drives us. We want to provide people with what they are entitled to. In needs that governments fail to meet, whether intentionally or not.

We believe it is important that the basis of our organization is in order and running at full capacity before we expand our projects. To achieve this we started working on expanding our internal organization at the end of 2020; we will continue working on this in 2021. To ensure the continuity of our (future) missions, financial stability is important. In the coming years we will continue to work on increasing our name recognition, strengthening the bond with our current supporters, structurally connecting funds to our organization and tapping into new donation channels.



## 11.4 (ABBREVIATED) BUDGET 2021

**INCOME**

Private individuals	€ 420.000	
Religious institutions	€ 160.000	
Schools	€ 9.250	
Funds	€ 410.000	
Companies	€ 19.000	
Others	€ 6.000	
EO Metterdaad	€ 75.000	
Contributions of volunteers	€ 57.000	
From reserves	€ 330.000	
<b>TOTAL</b>		<b>€ 1.486.250</b>

**COSTS**

	Goal spending	Acquisition	Management & Administration	TOTAL
<b>Staff costs</b>	<b>€ 198.650</b>		<b>€ 564.113*</b>	<b>€ 762.763</b>
<b>Depreciation</b>			<b>€ 48.000</b>	<b>€ 48.000</b>
<b>Other operating expenses</b>	<b>€ 485.225</b>	<b>€ 46.000</b>	<b>€ 144.262</b>	<b>€ 675.487</b>
Housing costs	€ 107.600		€ 25.300	€ 132.900
Car expenses	€ 85.300			€ 85.300
Office expenses	€ 10.200		€ 10.640	€ 20.840
Organization expenses			€ 6.100	€ 6.100
Accounting and consulting fees			€ 16.000	€ 16.000
Administrative expenses			€ 4.000	€ 4.000
Fundraising & communication	€ 600	€ 46.000		€ 46.600
Other mission expenses	€ 281.525		€ 76.600	€ 368.125
Difference with coverage plan			€ 5.622	€ 5.622
<b>TOTAL</b>	<b>€ 683.875</b>	<b>€ 46.000</b>	<b>€ 756.375</b>	<b>€ 1.486.250</b>

\*These staff costs will be allocated afterwards on the basis of actual work (time registration) divided over goal-spending, acquisition, and management & administration

**ANNUAL  
ACCOUNTS  
2020**



# ANNUAL ACCOUNTS 2020

## 12.1 BALANCE SHEET AS OF DECEMBER 31, 2020

### ASSETS

	2020	2019
<b>Tangible fixed assets</b>	<b>€ 55.079</b>	<b>€ 9.838</b>
Receivables and accrued assets	€ 47.779	€ 23.700
Cash and cash equivalents	€ 1.484.221	€ 823.774
<b>Total current assets</b>	<b>€ 1.532.000</b>	<b>€ 847.474</b>
<b>TOTAL</b>	<b>€ 1.587.080</b>	<b>€ 857.312</b>

### LIABILITIES

	2020	2019
<b>Reserves:</b>		
Continuity reserve	€ 300.000	€ 230.000
Other reserves	€ 1.155.477	€ 305.052
<b>Total reserves:</b>	<b>€ 1.455.477</b>	<b>€ 535.052</b>
Earmarked funds	€ 123.491	€ 293.800
Short-term debts	€ 8.113	€ 28.460
<b>TOTAL</b>	<b>€ 1.587.080</b>	<b>€ 857.312</b>



## 12.2 STATEMENT OF INCOME AND EXPENDITURE 2020

<b>INCOME AND EXPENSES</b>			
	<b>2020</b>	Budget 2020	<b>2019</b>
<b>INCOME</b>			
Donations and income from fundraising	€ 1.934.730	€ 784.575	€ 1.031.546
<b>Sum of income raised</b>	<b>€ 1.934.730</b>	<b>€ 784.575</b>	<b>€ 1.031.546</b>
Other income	€ 3.298	€ 0	€ 7.500
<b>Sum of the income</b>	<b>€ 1.938.028</b>	<b>€ 784.575</b>	<b>€ 1.039.046</b>
<b>EXPENSES</b>			
<b>Spent on objectives:</b>			
Objective Lesvos and Thessaloniki	€ 943.175	€ 675.328	€ 500.878
<b>Recruitment costs</b>	<b>€ 67.436</b>	<b>€ 46.366</b>	<b>€ 43.663</b>
<b>Management and administration costs</b>	<b>€ 177.301</b>	<b>€ 119.444</b>	<b>€ 66.866</b>
<b>Sum of the expenses</b>	<b>€ 1.187.912</b>	<b>€ 841.138</b>	<b>€ 611.407</b>
<b>Balance before financial income and expenses</b>	<b>€ 750.116</b>	<b>€ -56.563</b>	<b>€ 427.638</b>
Financial income and expenses	€ 0	€ 0	€ 0
<b>Balance of income and expenses</b>	<b>€ 750.116</b>	<b>€ -56.563</b>	<b>€ 427.638</b>
<b>Destination balance of income and expenses</b>			
Continuity reserve	€ 70.000	€ 0	€ 105.000
Earmarked funds	€ -170.309	€ 0	€ 293.800
Other reserve	€ 850.425	€ -56.563	€ 28.838
<b>TOTAL</b>	<b>€ 750.116</b>	<b>€ -56.563</b>	<b>€ 427.638</b>



## 12.3 CASH FLOW STATEMENT 2020

**CASH FLOW STATEMENT FROM OPERATING ACTIVITIES**

	2020	2019
Result	€ 750.116	€ 427.638
Depreciation	€ 7.684	€ 4.113
<b>Change in working capital:</b>		
Movement in receivables and accrued income	€ -24.079	€ -10.662
Movement in current liabilities	€ -20.347	€ 9.501
<b>Total change in working capital</b>	<b>€ -44.426</b>	<b>€ -1.161</b>
<b>TOTAL</b>	<b>€ 713.374</b>	<b>€ 430.590</b>

**CASH FLOW FROM INVESTING ACTIVITIES**

	2020	2019
Investments	€ -139.924	€ -3.068
Disinvestments	€ 86.999	€ 0
Net cash flow	€ 665.593	€ 427.522
Cash and cash equivalents January 1	€ 823.774	€ 396.252
Cash and cash equivalents December 31	€ 1.484.221	€ 823.774



## 12.4 NOTES TO THE FINANCIAL STATEMENTS FOR 2020

### GENERAL

The financial statements have been prepared in accordance with generally accepted accounting principles in the Netherlands, partly based on the Guideline for Annual Reporting in accordance with RJ 650.102, RJ 640 provides the general provisions and RJ 650 specifically applies to charitable organizations. Where the guidelines differ from each other, RJ 650 prevails. The annual accounts have been prepared on the basis of historical cost. Unless stated otherwise, assets and liabilities are valued at nominal value. Income is attributed to the period in which it is realized, while expenses are recognized in the year in which they are foreseeable.

### ACCOUNTING PRINCIPLES

All assets and liabilities are carried at nominal value unless otherwise stated.

### DEFINITIONS

#### *Tangible fixed assets*

Tangible fixed assets are valued at acquisition cost reduced with straight-line depreciation. Residual value is not taken into account. Depreciation is applied from the time of commissioning.

#### *Receivables*

Receivables are included at nominal value. If necessary, a provision for uncollectability is taken into account.

#### *Cash and cash equivalents*

The cash and cash equivalents are held for the objectives of the foundation and are sufficient in view of the project commitments and the included continuity and special-purpose reserves.

#### *Reserves*

The continuity reserve, the special purpose reserve and other reserves are included under the head of Reserves. Boat Refugee Foundation maintains a continuity reserve to cover obligations entered into (such as rental contracts, insurance and employment contracts) for a period of six months (in the case of employment costs) or the duration of the contract (up to one year; for example, rental and insurance contracts). The calculation methodology is based on the commitments made in respect of staff costs and other contractual obligations as well as the assessment risk for repatriation. This reserve is reviewed annually and adjusted as necessary. The remaining reserve is at the free disposal of the Foundation, in particular to finance new projects.

#### *Appropriated Funds*

Earmarked funds are formed for posts that are subject to an external obligation to spend exclusively on a specific purpose.

#### *Short-term debts*

Short-term debt concerns debts with a term of less than one year. Valuation is at nominal value.

#### *Cash flow statement*

The cash flow statement is included in accordance with the indirect method.



## **PRINCIPLES FOR THE DETERMINATION OF THE RESULT**

### ***General***

Income and expenses are determined in accordance with the aforementioned accounting principles. The income is accounted for in the year in which the donations were received.

### ***Income from fundraising***

Income from own fundraising is accounted for the amount received by the foundation. Donations and gifts are accounted for as income in the statement of income and expenditure in the year in which they were received. Inheritances are accounted for in the year in which the size can be reliably determined.

### ***Other income***

Other operating income comprises results that are not directly related to the objective and activities of the foundation and are of an incidental nature.

### ***Costs***

The costs are determined on a historical basis and allocated to the reporting year to which they relate.



## 12.5 NOTES TO THE 2020 BALANCE SHEET (I)

**TANGIBLE FIXED ASSETS**

	2020	2019
<b>Inventories and transport equipment:</b>		
<i>Book value as of January 1</i>		
Acquisition cost	€ 21.184	€ 18.026
Cumulative depreciation and write-downs	€ -11.346	€ -7.143
Correction 2018	€ 0	€ -89
<b>Total book value as of January 1</b>	<b>€ 9.838</b>	<b>€ 10.794</b>
<b>Changes:</b>		
Investments	€ 139.924	€ 3.157
Disinvestments	€ -86.999	€ 0
Depreciation	€ -12.829	€ -4.113
Depreciation of disinvestments	€ 5.145	€ 0
<b>Total changes</b>	<b>€ 45.241</b>	<b>€ -956</b>
<i>Book value as of December 31</i>		
Acquisition cost	€ 74.109	€ 21.184
Cumulative depreciation and write-downs	€ -19.030	€ -11.346
<b>Total book value as of December 31</b>	<b>€ 55.079</b>	<b>€ 9.838</b>

**RECEIVABLES, PREPAYMENTS AND ACCRUED INCOME**

	2020	2019
Guarantee deposits	€ 6.500	€ 8.226
Prepayments	€ 40.768	€ 4.398
Refund of absenteeism insurance	€ 0	€ 11.076
Amounts still to be received	€ 510	€ 0
<b>TOTAL</b>	<b>€ 47.779</b>	<b>€ 23.700</b>



## 12.5 NOTES TO THE 2020 BALANCE SHEET (II)

**CASH AND CASH EQUIVALENTS**

	2020	2019
Cash accounts	€ 9.757	€ 8.315
Banks	€ 1.474.528	€ 815.128
Cross items	€ -64	€ 331
<b>TOTAL</b>	<b>€ 1.484.221</b>	<b>€ 823.774</b>

**CAPITAL AND RESERVES**

	2020	2019
<b>Continuity reserve:</b>		
Balance as of January 1	€ 230.000	€ 125.000
Profit appropriation	€ 70.000	€ 105.000
<b>Balance as of December 31</b>	<b>€ 300.000</b>	<b>€ 230.000</b>
<b>Other reserve:</b>		
Balance as of January 1	€ 305.052	€ 276.213
Profit appropriation	€ 850.425	€ 28.839
<b>Balance as of December 31</b>	<b>€ 1.155.477</b>	<b>€ 305.052</b>



## 12.5 NOTES TO THE 2020 BALANCE SHEET (III)

**APPROPRIATED FUNDS**

	2020	2019
<b>Appropriated fund “ultrasound device”:</b>		
Balance as of January 1	€ 0	€ 0
Result appropriation	€ 10.000	€ 0
<b>Balance as of December 31</b>	<b>€ 10.000</b>	<b>€ 0</b>
<b>Appropriated fund EO Metterdaad:</b>		
Balance as of January 1	€ 293.800	€ 0
Result appropriation	€ -180.309	€ 293.800
<b>Balance as of December 31</b>	<b>€ 113.491</b>	<b>€ 293.800</b>

The EO Metterdaad fund was formed from project financing by EO Metterdaad for psychological and medical assistance in Moria. These funds are based on an advance payment from a total available budget of €410,000. Boat Refugee Foundation will spend the funds on expanding the volunteer capacity, education, medical care, medicine, and psychosocial assistance in accordance with the project proposal. The project period runs from January 1 2020 to December 31 2021. At the time of award and acceptance of payment, the Foundation made commitments regarding the use of the funds, which are recorded in the award with reference 19115 dated December 12, 2019.

**SHORT-TERM DEBTS**

	2020	2019
Creditors	€ -30.250	€ 2.885
Vacation pay liability	€ 16.546	€ 11.694
Net wages payable	€ -1.306	€ 0
Taks authorities concerning payroll taxes	€ 10.068	€ 7.718
Costs and obligations still to be paid	€ 13.055	€ 6.163
<b>TOTAL</b>	<b>€ 8.113</b>	<b>€ 28.460</b>

**Off-balance sheet commitments**

A rental agreement has been concluded with Nedergroep for an indefinite period for the office building on the Nieuwe Kazerneweg 2 in Ede for an annual rent in 2021 of € 25,600. There are also several rental agreements on Lesbos to house volunteers and paid staff (Sea House, Red House, and the coordinators house) with a term of 6 months, total commitment for 2021 on the balance date is € 31,500



## 12.6 NOTES TO THE STATE OF INCOME AND EXPENDITURE 2020 (I)

	2020	Budget 2020	2019
<b>Gifts and income from fundraising:</b>			
Project subsidy EO Metterdaad	€ 75.000	€ 250.000	€ 293.800
Donations individuals	€ 957.192	€ 343.575	€ 431.859
Donations religious institutions	€ 320.333	€ 98.000	€ 150.714
Donations schools	€ 9.707	€ 6.000	€ 0
Donations non-profit organizations	€ 266.551	€ 75.000	€ 135.493
Donations companies	€ 53.346	€ 12.000	€ 19.680
Income labeled donations	€ 252.601	€ 0	€ 0
<b>Total gifts and income from fundraising</b>	<b>€ 1.934.730</b>	<b>€ 784.575</b>	<b>€ 1.031.546</b>
<b>Other income:</b>			
Other income	€ 3.298	€ 0	€ 7.500
<b>Spent on objectives:</b>			
Project expenditure on Lesvos and Thessaloniki	€ 328.896	€ 287.220	€ 227.439
Expenditure labeled donations	€ 170.000	€ 0	€ 0
Staff expenses	€ 444.279	€ 388.108	€ 273.439
<b>Total spent on objectives:</b>	<b>€ 943.175</b>	<b>€ 675.328</b>	<b>€ 500.878</b>
<b>Recruitment costs:</b>			
Promotion	€ 938	€ 4.500	€ 4.177
Representation costs	€ 324	€ 600	€ 455
Fundraising	€ 25.908	€ 21.000	€ 9.421
Communication	€ 22.803	€ 6.000	€ 3.323
<b>Total recruitment costs</b>	<b>€ 49.973</b>	<b>€ 32.100</b>	<b>€ 17.377</b>
Staff costs	€ 17.463	€ 14.266	€ 24.342
Third party activities	€ 0	€ 0	€ 1.944
<b>TOTAL</b>	<b>€ 67.436</b>	<b>€ 46.366</b>	<b>€ 43.663</b>



## 12.6 NOTES TO THE STATE OF INCOME AND EXPENDITURE 2020 (II)

	2020	Budget 2020	2019
<b>Management and administration costs</b>			
Staff costs	€ 99.278	€ 81.104	€ 24.833
Accommodation costs	€ 20.605	€ 10.800	€ 12.571
Office and general expenses	€ 44.590	€ 27.540	€ 25.349
Depreciation expenses	€ 12.829	€ 0	€ 4.113
<b>Total management and administration costs</b>	<b>€ 177.301</b>	<b>€ 119.444</b>	<b>€ 66.866</b>
<b>Personnel cost:</b>			
Gross wages, including vacation allowances	€ 411.624	€ 326.400	€ 251.899
Social premiums	€ 57.779	€ 43.084	€ 28.948
Health insurance	€ 27.254	€ 28.724	€ 17.155
WKR scheme	€ 3.508	€ 6.150	€ 2.062
Canteen expenses	€ 829	€ 600	€ 620
Travel expenses	€ 8.226	€ 7.200	€ 8.159
Occupational health and safety	€ 2.685	€ 0	€ 1.500
Payment of absenteeism insurance	€ 0	€ 0	€ -872
Hiring of third parties	€ 15.476	€ 37.800	€ 1.944
Other Personnel expenses	€ 33.640	€ 33.520	€ 13.145
<b>Total personnel cost</b>	<b>€ 561.020</b>	<b>€ 483.478</b>	<b>€ 324.558</b>
Charged to spend on "objectives"	€ -444.279	€ -388.108	€ -273.439
Charged to acquisition costs	€ -17.463	€ -14.266	€ -26.286
<b>TOTAL</b>	<b>€ 99.278</b>	<b>€ 81.104</b>	<b>€ 24.833</b>

Note: During the fiscal year, the number of FTEs averaged 13.3 (in 2019: 8.3).

The salary of the director in 2020 amounted to € 50,000. No remuneration takes place for the board members.



## 12.6 NOTES TO THE STATE OF INCOME AND EXPENDITURE 2020 (III)

	2020	Budget 2020	2019
<b>Housing costs:</b>			
Rent of office building	€ 12.721	€ 10.800	€ 10.244
Energy costs	€ 0	€ 0	€ 0
Other housing costs	€ 7.884	€ 0	€ 2.326
<b>Total housing costs</b>	<b>€ 20.605</b>	<b>€ 10.800</b>	<b>€ 12.571</b>
<b>Office and general costs:</b>			
Office supplies	€ 3.870	€ 3.720	€ 3.810
Telephone and internet	€ 2.249	€ 420	€ 1.837
IT costs	€ 3.213	€ 6.000	€ 3.434
Insurances	€ 0	€ 0	€ 2.293
Board expenses (expenses on a declarative basis)	€ 1.315	€ 3.600	€ 4.381
Accountants and consultancy fees	€ 25.237	€ 10.800	€ 6.851
Bank costs	€ 6.654	€ 1.200	€ 2.256
Other expenses	€ 2.053	€ 1.800	€ 487
<b>Total office and general costs</b>	<b>€ 44.590</b>	<b>€ 27.540</b>	<b>€ 25.349</b>
<b>Depreciation:</b>			
Depreciation costs	€ 12.829	€ 0	€ 4.113



## 12.7 EXPLANATION OF EXPENDITURE

	Spent on objectives		Recruitment costs	Management and administration costs	Actual total 2020	Budget 2020
	PSS	Medical				
Provided project subsidy and (project) contributions: (Project expenditure on Lesbos and Thessaloniki)	€ 89.786	€ 239.110			€ 328.896	€ 287.220
Expenditure labeled donations	€ 0	€ 170.00			€ 170.00	
Payments to connected international organizations					€ 0	
Purchases and acquisitions					€ 0	
Outsourced work					€ 0	€ 37.800
Communication costs			€ 49.973		€ 49.973	€ 32.100
Staff costs	€ 207.734	€ 236.545	€ 17.463	€ 99.278	€ 561.020	€ 445.678
Accommodation costs				€ 20.605	€ 20.605	€ 10.800
Office and general expenses				€ 44.590	€ 44.590	€ 27.540
Depreciation expenses				€ 12.829	€ 12.829	
<b>TOTAL</b>	<b>€ 297.520</b>	<b>€ 645.655</b>	<b>€ 67.436</b>	<b>€ 177.301</b>	<b>€ 1.187.912</b>	<b>€ 841.138</b>

Note: The staff costs are allocated on the basis of separate time registrations where time writing is the norm and are spent on objectives, recruitment costs and management and administration costs. The expenditures on objectives are based on the actual project expenditure on Lesbos and Thessaloniki. The accommodation costs, office and general expenses as well as the depreciation expenses are considered overhead costs of Boat Refugee Foundation and are not allocated to "Spent on objectives".



## **INDEPENDENT AUDITOR'S REPORT**

To: The board of Boat Refugee Foundation

### **A. Report on the audit of the financial statements 2020 included in the annual report**

#### **Our opinion**

We have audited the financial statements 2020 of Boat Refugee Foundation based in Ede.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Boat Refugee Foundation as at 31 December 2020 and of its result for 2020 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'fundraising organizations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the balance sheet as at 31 December 2020;
2. the profit and loss account for 2020; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

#### **Basis for our opinion**

We conducted our audit in accordance with Dutch law, including the Dutch Standards of Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Boat Refugee Foundation in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **B. Report on the other information included in the annual report**

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- a substantive report.

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.



By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information, including mission, vision, board report etcetera in accordance with 'RJ-Richtlijn 650 Fondsenwervende organisaties'.

### **C. Description of responsibilities regarding the financial statements**

#### **Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'fundraising organizations' of the Dutch Accounting Standards Board). Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the foundations ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting, unless management either intends to liquidate the foundation or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the foundations ability to continue as a going concern in the financial statements.

#### **Our responsibilities for the audit of the financial statements**

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;



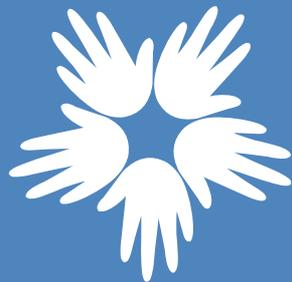
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the foundations internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Nieuwerkerk aan den IJssel, 28 September 2021

Vigilate Accountants B.V.

Ruud Kuiper RA



**Boat Refugee  
Foundation**

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Boat Refugee Foundation is qualified as  
an ANBI (Public Benefit Organisation (PBO))

