



Boat Refugee
Foundation



ANNUAL REPORT 2021



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PREFACE



Lying in front of you is the 2021 annual report of Boat Refugee Foundation. We are pleased to present to you what has been a special year for our organization and for the people on the run who are supported by our work.

The year 2021 was an exciting year for our organization. From extremely dangerous situations to be working and living in due to the political unrest in Greece, to the preparation of expansions to different locations. Our work was subject to change on an ongoing basis. This led to us constantly having to switch between possibilities and impossibilities, and we continuously took the time to survey our position amid (political) unrest, changing populations of people on the run, declining willingness to give and reduced media attention. On top of that, COVID-19 continued to challenge us.

In 2021 we got to work on our long-term strategy, which we transformed into a practically applicable strategy map. We also 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 Lesvos. Since 2015 we have been doing what is necessary by consistently responding to the large emergency that we witness. In doing this, we act on our promises and are reliable as an organization. On a daily basis we witness distressing circumstances in which the most basic human rights are violated. We see it as our duty to bring this to the attention of policy makers, both nationally and internationally, and others with influence.

Despite the completely unsuitable situation we continue to do our job: providing medical and psychosocial care to vulnerable people in need. It is in this area that we see the greatest need and have therefore developed our expertise on it through 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 organization 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 our power, knowledge and skills. And trust in each other, in our teams and in the people we meet along the way. We move past distrust and never polarize. 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.

VISIE

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.

Two 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. In the past year we have prepared for this scale-up. We have designed our organizational structure in such a way that we are able to work in even more flexibly and decisively, and are able to respond faster to changing circumstances. To achieve this, we improved the base of our organization 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 organizations 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.





3 MISSIONS LESVOS

3.1 CONTEXT & RETROSPECT

In 2021 the humanitarian conditions for people on the run on Lesvos have become even more complicated and harrowing. Due to rapidly changing European and Greek migration policies, the asylum procedures became even more stringent. A growing number of strict conditions that aid organizations like ours have to comply to makes it more difficult to assist people on the run. As a result, the (living) conditions of these people have deteriorated and humane shelter with room for legal assistance and medical aid is under pressure.

At the start of 2021 Turkey was categorized as a safe country and thousands of requests for asylum to countries outside of Turkey were rejected on that basis¹. In July, a report from an independent research committee showed that Frontex was rightfully accused of illegal pushbacks, in which hundreds of people were pushed back to Turkish waters. The Greek Ministry of Migration took over the responsibility of the UNHCR cash-assistance program, which caused financial problems for many people². These are just a few of the difficult conditions that people on the run had to face this year.

LESS PEOPLE IN MAVROVOUNI

In February 2021, Beate Gminder, head of the EU Taskforce on Migration, and Manos Logetis, Greek state secretary of migration, announced that a more rapid flow of refugees on Lesvos had the highest priority. Different procedures were started and the population in the camp declined. Many people were denied and traversed on their own initiative or were deported; others received a temporary status and yet others were taken in by different European countries. In January 2021 over 7,000 people were residing in the camp, while in December there were only 2,100.

TEAM SPIRIT AND COMPASSION

When the Taliban made their advance in Afghanistan in August 2021, this touched our entire team. While a discussion against people on the run broke out in the media, a deep sense of solidarity with our translators and all other Afghans in the camp emerged in our team. Peaceful demonstrations and benefit concerts were organized in Mytilini, and prayers for victims were held in the church. Boat Refugee Foundation also mobilized extra support.

INVISIBLE SUFFERING

Because camp Mavrovouni is surrounded by sea on three sides, the weather influences the living conditions in the emergency shelter every season. The heat waves in Summer, the wet storms in Fall, the icy wind in Winter, and the showers in Spring; all lead to concerns. In the Winter of 2021, when there was snow and frost, not a single tent in the camp was equipped with a heater. Over the year the conditions in the camp improved. After many tents were flooded, the land was raised to combat flood risk. Additionally, warm bucket showers became available and living units replaced the tents.

At the same time, the facilities in the camp remained simple and inhumane in many aspects. There is a lack of privacy because people have to share the living units. The isolated quarantine zone in which people who have just arrived must stay causes many mental health issues and gets in the way of adequate care and legal assistance. Where Moria was called a visible Hell on Earth, the Hell of Mavrovouni is hidden from view – but just as harrowing.

¹ This concerns 70% of the people who reach Greece.

² From September 2021, the monthly financial contribution for people on the run.



COVID-19

The presence of the coronavirus has drastically limited the freedom of movement for people in the camp. The availability of services and information declined and remained constricted for a long time¹, even when restrictions for local residents of Lesvos were lifted. Despite a large scale vaccination campaign for people on the run, access to vaccination was not sufficient for everyone. People whose asylum request was declined as well as acknowledged refugees were unable to get vaccinated for a long time. Additionally, our activities concerning health promotion could not take place for part of the year due to the pandemic.

PSYCHOLOGICAL COMPLAINTS

Many of our patients sought help for psychological complaints, which are often expressed as auto mutilation and intoxication. We also see patients who keep returning because they do not receive adequate treatment. Directly after the closure of Kara Tepe, the shelter location for the most vulnerable, our doctors and nurses observed many panic attacks and other (psychological) issues among these new residents of the camp. Unfortunately we also saw survivors of recent sexual assault, including a minor.



¹ Buiten de tijden van de exit-lists (drie uur per persoon per ongeveer twee dagen) kunnen mensen het kamp niet zomaar verlaten. Alleen met een aantoonbare medische afspraak of afspraak met een advocaat wordt toestemming verleend.

3.2 MEDICAL MISSION

INTRODUCTION

At the start of 2021 our medical mission on Lesvos was running on full power. Over 7,000 people were staying in the camp and our medical emergency aid was desperately needed. We saw approximately sixty patients per shift, with outliers of eighty. Aside from our medical emergency care on weekdays, we also started offering help on the weekends. We also gave many trainings, such as our first aid training and the training about feminine hygiene and welfare.

In March the number of residents of camp Mavrovouni slowly but surely started to decline. More people were leaving than entering. We decided to continue with a smaller medical team. In May, the COVID-pandemic created a lot of extra work, because we started to provide medical care in the quarantine zone as well as in our clinic. We also gave information sessions on COVID-19, with which we informed residents and volunteers about the virus and how to combat it. In June and July we took part in a big vaccination campaign where we provided information on the importance of vaccination.

At the end of July 2021, people in the camp were being vaccinated by EODY, the Greek public health organization. A large outflow of people from the camp also followed at that time. In September we adjusted the number of medics per shift from five to four people. In early December, we went to three medics per shift. In December it was quiet in the clinic. It was cold, people stayed in their tents at night and sought care during the day. Despite the declining number of people in camp Mavrovouni, the medical mission was still strengthened. We have committed to high quality and integrated care.



GOALS & RESULTS 2021

1. Because we believe medical care should be available as much as possible, we started **dayshifts in the weekend** at the end of January. From that moment onwards, residents of camp Mavrovouni could come to us with medical emergencies or questions in the weekends as well. Due to the declining number of residents we additionally had **more time per patient**, which enabled us to provide better care.
2. Throughout the year, **we organized training in health promotion and prevention**: Female Health and Hygiene group sessions, first aid training, and Corona Awareness training. We not only gave trainings to residents of the camp, but also to team members of other organizations.
3. Due to lagging vaccination readiness of people in the camp, we put up a **vaccination campaign** in collaboration with other medical organizations. Our team was fully committed to creating awareness for this campaign among residents of the camp.
4. **The atmosphere and professionalism within the medical team were very good.** We could usually count on a good team composition of general practitioners, pediatricians and people with expertise in psychology and psychiatry.
5. In June there was an **intensification in the collaboration between our medical and MHPSS-missions**. The psychologist on call was added as a back-up on medical shifts for psychological advice. In August we started with a **psychologist on shift** in order to have direct psychological care available during medical consults.
6. In the fall of 2021, we conducted an **extensive quality assessment** of our medical mission. An important conclusion of this was that we were able to continue with a smaller team due to the declining number of people in the camp. We also concluded that we had to improve our data collection and that we could focus even more on integrated care. Another conclusion was that, during consults, we want to emphasize that people can report

unacceptable situations or incidents to us. The assessment also showed that we take a huge burden off the local hospital with our assistance and that our team and patients are satisfied.

7. **Due to COVID-19 we worked in a responsible way that limited the risk of contamination.** We additionally provided care to people in the camp who were in quarantine. This care took longer, was more intense, and usually consisted of complicated cases.
8. **Access and awareness of our medical assistance has improved greatly this year.** By maintaining good contact with local police and the local hospital, our collaboration strengthened and people are better able to find us. Also people who just arrive in the camp become directly acquainted with us due to our presence in the quarantine zone.
9. To improve the quality of our care, **we concluded that we need an electronic patient record**. This will give both doctors and patients access to medical information. We can also use the entered data for internal improvements and advocacy purposes. This system will be implemented in 2022.





3.3 PSYCHOSOCIAL MISSION

INTRODUCTION

The need for psychosocial support (PSS) among people on the run is huge. They have concerns about their future and the long waiting, and the continuous insecurity that comes with that leads to chronic stress. On top of that, many people in the camp are dealing with traumas they have acquired in their country of origin, on the way, or in the camp. We see people with complaints such as panic attacks and suicidality almost on a daily basis. Our psychological support team, consisting of (volunteer) psychologists, psychiatrists, and various mental health specialists, offer various forms of support.

2021 was the year after the fire in refugee camp Moria, where our School of Hope and the community center went up in flames. While we had to pause our PSS-program several times in 2020 due to the fire and COVID-19, the Greek Ministry of Migration decided to stop all 'non-essential' activities in camps immediately. These developments demonstrate how flexible our PSS-program had to be. Because a broad PSS-program was not feasible in these conditions, we focused on psychological support for adults in camp Mavrovouni. In the second half of 2021 the program grew into a full-fledged MHPSS (mental health and psychosocial support) program, with a focus on professionalization and clinical psychology.

GOALS & RESULTS 2021

1. In 2021 the PSS program **evolved from easily accessible activities focused on the social aspect, to a clinical perspective** in which we offer individual care in the form of follow-up interviews with our psychologists and mental health nurse specialists. In the camp, we have developed into a professional and reliable party in this field. In addition, we are very flexible and **adjust our MHPSS-program to the demand** of people in the camp. For

specialist care that we are unable to provide ourselves, we refer to partner organizations, whom we have close contact with.

2. While the **number of people in camp Mavrovouni declined, the demand for psychosocial support continued**. Many people in the camp have been stuck for years, which can cause severe psychological problems. We frequently saw these people return to us. Additionally, new people arrived who needed psychological support due to the shock of fleeing (and the often unpleasant reception in the camp). Due to the continuing seriousness of the psychological problems in many people in the camp, **we further expanded and professionalized our assistance**.





3. Due to the high demand for psychosocial support, we decided in August to have a psychologist join on the medical shifts. The medical team generally has less experience with dealing with the psychological problems we often see, such as panic attacks or auto mutilation. With the help of the psychologist on shift, the medical team was able to refer these people to our psychological counselors for individual or group discussions. They could also more quickly determine whether someone needed further psychological support. This provided a stronger connection between our psychological and medical missions.
4. Aside from individual consultations, we offered **stress relief group meetings**. Our stress relief groups focus on reducing psychological and psychosomatic complaints in people who experience a lot of stress, using mindfulness and relaxation exerci-
- ses. Until October we also ran wellbeing groups. We discontinued these groups because there was not enough interest, and people preferred individual guidance.
5. In line with the **professionalization of the MHPSS mission** we worked on a new digital registration system for patients that will be implemented in 2022. To learn from each other and to improve our assistance, we have started peer-to-peer coaching sessions for MHPSS volunteers. In these sessions they will be able to support each other and discuss case reports. We additionally gave trainings to volunteers from our and other (medical and psychosocial) organizations in the camp; about dealing with traumatized people, the psychosocial impact of migration, dealing with manipulation and aggression, and how you can take care of yourself as aid worker.





3.4 VOLUNTEERS

Both in The Netherlands as in Lesvos we work with many volunteers. In 2021, approximately 200 volunteers in The Netherlands and Greece have committed themselves to our missions. We would not be able to do our job without them.

VOLUNTEERS LESVOS

On Lesvos we work with a changing team of international volunteers, that consisted of twenty people on average in 2021. Due to the corona pandemic and the large outflow of people on the run from camp Mavrovouni, we worked with a smaller team for a long time in 2021. After all, with less people in the camp, less volunteers and employees were needed.

We recruit most volunteers through our social media channels and other online platforms and job websites. In case of emergency we also work with Hamedica: a German aid organization that connects medics to projects and thus offers support in the recruitment of volunteers.

In 2021 we committed to more realistic expectations from volunteers: we give volunteers access to a shared digital folder with up-to-date information. This gives volunteers a realistic and up-to-date image of the situation in the camp and the work to be done.

In 2021 we also launched collaboration platform Eirene. On this platform, (former) volunteers can exchange experiences, and news and vacancies are shared. Unfortunately the launch event was cancelled in 2021 due to COVID-19. Volunteers are offered various trainings on Eirene through collaboration partner Laguna Collective. These trainings include the METS-method, Psychological First Aid, and Self Care.

SELECTION POLICY

For the recruitment of volunteers for our missions on Lesvos we apply strict guidelines. Our screeners use these while they carefully

assess potential volunteers. This allows us to guarantee the quality of care for our vulnerable target group. At the same time we are investing in (our relationship with) our volunteers to keep them engaged in our organization.

- ✓ Our volunteers are specialized professionals with a lot of experience in their field
- ✓ Aside from education and work experience, they meet a number of criteria concerning motivation, personal qualities and skills
- ✓ All our volunteers are required to provide us with a statement of good behavior (VOG), and have to sign a volunteer statement as well as our Code of Conduct. We also ask medics to provide a Certificate of Current Professional Status (CCPS), a proof of competence and registration, and diploma to be presented.

CARE AND GUIDANCE

To ensure the quality of our care, we give our volunteers specific briefings and trainings focused on our missions. We also offer them housing in one of our volunteer houses. They can address all kinds of questions to their first point of contact: the volunteer coordinator. To care for their personal vitality, we offer them coaching through Coach Activism; an organization that offers coaching to volunteers in the humanitarian field, whom we have been working with since 2020. Additionally, after their voluntary work, volunteers have the possibility to talk to a psychologist who has also worked as a volunteer in the past. Dutch volunteers can also contact the trauma line.



In 2021, we paid a lot of attention to the appreciation of our volunteers. We give them, for example, a farewell gift when they leave. During holidays such as Christmas or Eid al-Fitr, volunteers are additionally thanked with something sweet, a Christmas gift (for long-term volunteers) or a sum of money (ground team members). Ground team members are given a nice present on their birthdays. When volunteers leave, time is taken out to thank and evaluate them.

GROUND TEAM

In addition to external volunteers we work with a ground team on Lesvos: indispensable volunteers from the camp who support us as translators. In 2021 this team consisted of a changing group of about 15 people. These volunteers are recruited on site by our volunteer coordinator. With the large outflow of people from the camp, many of our ground team members also left in 2021. Recruitment therefore became a higher priority. The ground team also signs our Code of Conduct and are regularly offered trainings and

coaching. Because we cannot accommodate members of the ground team in our volunteer house given the situation, they receive an expense allowance for their work (the maximum volunteer allowance according to Dutch law), and we offer them a meal during their work. We also invest in teambuilding activities and in the relationship between the ground team and external volunteers.

VOLUNTEERS IN THE NETHERELANDS

Finally, in The Netherlands we work with a permanent group of approximately 30 volunteers, including screeners, translators, coaches, a planner, and a number of other support positions. They are recruited, selected, and managed by the volunteer coordinator who keeps close contact with them. The volunteer coordinator regularly has contact with the volunteers and keeps them updated weekly on our rapidly changing field. In addition, several times a year there is a (digital) meeting and contact via the online platform Eirene.





4 NEW MISSIONS

INTRODUCTION

In 2021 we saw the number of people in camp Mavrovouni on Lesvos reduce, while the need for medical and psychosocial assistance in other areas in Greece grew as a direct result of this. We therefore made it our goal to set up a medical mission in at least one extra location. To investigate where we are most needed, we carried out assessments on three different locations in Greece in 2021.

The assessment we carried out in the fall on the island of Chios showed that there was currently no role for us there due to the low number of people in the camp. The care was adequately covered by the organizations present. The assessment on Samos revealed a much larger need for medical assistance in the evenings and weekends, as there was only one medical care provider present in the camp. The assessment in Athens showed that many people on the run coming from the islands get stuck here. Among them, there is a high demand for basic needs (such as shelter and food), psychosocial care and information about the available assistance.

Following the three assessments we decided to start two new missions: a **medical mission on Samos** and a **psychosocial mission in Athens**.

GOALS & RESULTS 2021

4.1 SAMOS

1. The assessment on Samos revealed a demand for medical care in the evenings and weekends in the newly opened camp Zervou, when the Greek government's healthcare providers are absent. Without the presence of medical professionals, the Samos ambulance services are often called for medical assistance. Because only a few ambulances are available for the entire island, this puts a lot of pressure

on the local healthcare system. With our presence, we are able to help reduce this pressure.

2. The assessment gave us a good overview of the actors present on Samos, mainly organizations who we want to work with in the areas of medical and psychosocial assistance.
3. In 2021 we drew up a plan for a medical mission on Samos. The proposal is to start a similar medical mission as on Lesvos, but on a smaller scale (camp Zervou accommodates about 400 people). Considering their limited access to care, we would also like to provide medical assistance one day a week to people from refugee backgrounds living outside the camp.
4. We advocate for easy access to medical care for everyone. This is why we want to establish ourselves within the camp so people have direct access to medical care. This requires a good collaboration with the Greek government and EODY, the Greek public healthcare organization. We want to work as independent as possible; in our own space, with our own people and materials.
5. Since we want to work inside of the camp on Samos, the Ministry of Migration requires us to be registered as an NGO in Greece. In 2021 we have committed to our registration and we hope to make further steps in starting the mission on Samos in 2022.
6. In 2021 we started recruiting for our medical team on Samos.





4.2 ATHENS

1. During our first assessment in Athens in the Summer of 2021 we investigated the situation in the capital. Where is the greatest need, which organizations are active, and where can we help out? The assessment gave insight in what it takes to work in an urban setting. It also revealed that the city is often a large and confusing place for people (with and without papers) where it is not easy to know who to turn to for help. There additionally appeared to be a great need for psychosocial support. The organizations offering such psychosocial support are overburdened. Athens is often called an 'urban jungle', and there is a high demand for guidance and adequate help for people with a refugee background.
2. We have built a network and found possible collaboration partners. This helps us keep up to date with the situation, which is especially important considering the obscurity of a city such as Athens.
3. In 2021 we made a plan for a psychosocial mission in Athens. We are adapting the MHPSS program of Lesvos to the urban setting of Athens. We are working with a hybrid team of a Greek psychologist, a social worker, and flexible team of MHPSS volunteers.
4. Our mission in Athens will focus on helping people find their way to independence in Greece, by focusing on mental health, but also on social integration and assistance in practical matters.
5. In the beginning of 2022 a technical assessment will be carried out to determine which practical steps we should take, and the recruitment of staff will be started: an MHPSS-coordinator and area manager.





5 ADVOCACY



INTRODUCTION

The rapidly changing humanitarian circumstances and strict conditions that NGOs must meet in Greece have put even more pressure on the situation on Lesvos in 2021. This against a backdrop of years of inhumane reception in overcrowded camps, gross human rights violations, pushbacks of arriving boats, and an unfair migration pact.

These circumstances make us, in addition to offering practical assistance, feel increasingly compelled to bear witness to the situation at Europe's borders. Our teams in the field see and hear what happens in the camp on a daily basis. We take our responsibility to inform the world about the inhumanity and human rights violations that we come across in our work.

Through advocacy we focus on human rights and show solidarity with people on the run. The key issues we advocate for are relocation to other countries in Europe, humane reception, and fair asylum procedures.

WIDER FOCUS

In 2021 the amount of people on the run in camp Mavrovouni declined, while – as a direct result of this – it increased in other areas of Greece, such as Athens. By expanding our mission we also want to take a stand for people on the run who are staying in other areas of Greece.

Due to our focus on expansion and the efforts around the registration of our foundation in Greece, there was less room for advocacy in 2021. Nevertheless, in 2021 the advocacy working group continued to work structurally to raise awareness about and advocate for people on the run. Within our circle of influence, we worked to change the situation as much as possible. In doing so, we focused on both public education and policy advocacy. We have done this by using data and testimonies from the field and by cooperating as much as possible with other organizations that are also fighting for this.

LONG TERM

In 2021 we have expanded our network, made our voices heard, collaborated in various ways on urgent letters to politicians both in The Netherlands as in Greece, and worked on our policy and data collection. The year 2021 was mainly about shaping our long term strategy. This strategy allows us to zoom in on a relevant topic over a six-month period and determine specific activities for it, which will make our efforts more effective. Part of this strategy is collaboration, research, and analysis.



GOALS EN RESULTS 2021

Our efforts in the area of advocacy resulted, among others, in:

1. **Various collaborations for (lobbying) campaigns** such as those of MiGreat, Wake Amsterdam, The Association of Asylum attorneys of The Netherlands (De Vereniging van Asiel-advocaten Nederland, VAJN), 16 days campaign, Free Humanitarians and From the Sea to the City.
2. **Digitalizing and structurally analyzing our data collection**, which is used as input for various reports and publications, among others.
3. **Active participation in the Greek advocacy network and setting up a Dutch advocacy network**, in collaboration with RefugeeHelp The Netherlands (VluchtelingenWerk Nederland).

4. **Advocacy focused on the livability in the camp**, for example, around fire safety. Together with other organizations from the camp we have worked on creating a fire safe environment and improved access to information and care for people in the camp.
5. **Further developments of the witness voice of Boat Refugee Foundation**. We have started focusing more on the stories of people from the camp and pay more attention to our choice of words. By doing so we want to help influence the imaging and reporting of people on the run.
6. With the **formation of a long term strategy** we are professionalizing our efforts concerning advocacy, our expressions are becoming more effective, and we can do even more to help people on the run.







6 FUNDRAISING

INTRODUCTION

In 2021, we focused within our fundraising efforts both on providing structure and standardizing internal processes as on expanding our revenue streams. In doing so we ensure further financial stability. Communication is one of the most important means to achieve the set goals around fundraising. The focus within fundraising was on increasing strength by expanding working hours, more structural fundraising, a more durable bond with our private supporters and reviewing our promotional material. This led to the results below.

GOALS & RESULTS 2021

1. In 2021 the team was expanded with a fundraiser. This **intensified the collaboration between Communications and Fundraising**. With this collaboration we strengthen methods for fundraising and are finding new ways of contributing to this through communication. As a result of the target group analysis we have strengthened our communications.
2. In 2021 we **strengthened the collaboration with our current funds**. One of these funds has agreed to support us with a set amount for the next three years. We received €282,000 from funds in 2021 to support our work.
3. In order to further stabilize our financial income, regular sponsors are important. **The amount we structurally receive on a monthly basis from private donors has increased with 44% in 2021**. This increase was achieved by paying more attention to regular donorship on our social media channels and in our newsletter. We have also had a special month in which new regular donors received a free bag. In 2021 we additionally started doing research on our supporters and how we can tie them to our organization in a durable manner. This research will be continued in 2022.
4. In 2021 the promotion material was fully reviewed. Key chains, new posters and flyers were created, and new presentation materials were developed. In 2022, toolkits using these materials will be compiled for various donation channels.
5. We receive a lot of warm support from churches. **Approximately 5,000 church congregations in The Netherlands receive a newsletter twice a year**, in which we ask them to support our work through means of a money collection. Despite many churches being dependent on online services in 2021 due to COVID-19, church donations amounted to €177,029 (2020: €320,000).
6. In 2021 we conducted two successful campaigns: #iSeeYou and #iCare. The campaign #iSeeYou was aimed at making the invisible suffering in the camp on Lesbos visible. Campaign #iCare focused on the necessity of care and attention for people on the run who are stuck at the borders of Europe. Both campaigns additionally had a strong focus on advocacy.
7. In 2021 an research towards corporate sponsoring was started. This research, which, among others, looks at (existing) corporate networks, will be continued in 2022.
8. In 2021 we further strengthened our online communications. All of our campaigns are for a large part executed online. This not only offers many possibilities for interaction, but also leads to more visibility and community forming.
9. Our social media and newsletter are important means for us as an organization. In 2021 we have created awareness for our work, recruited volunteers and donations, and contributed to more awareness around people on the run through our social media channels and newsletter. Aside from interaction this also yields more online traffic to our website. By messages on social media we support ongoing actions and campaigns. On top of that, we make use of online advertising possibilities through social media.





7 ORGANIZATION

7.1 OUR PRIORITIES

The year 2021 was all about professionalisation. The key priorities:

IN 2021...

- ✓ We brought balance to our organisational management by expanding the Management Team and adjusting or adding functions. This brought a better balance to our organisation and made it ready to start and expand (new) projects.
- ✓ We mapped out and standardised (work) processes. As a result of this we have optimised the time we spend on processes and decision making, allowing us to work more proactively in both Netherlands and Greece.
- ✓ We worked on redeveloping and structuring our teams in the field. We focused on sustainable placement of assistants for the coordinators on Lesbos, and investigated which functions would be required to start new missions in a sustainable and vital way.
- ✓ We expanded our integrity policy and code of conduct, putting even more focus on how we can help guarantee the safety of the people we support. With feedback systems, codes of conduct and training, our team is better prepared for the responsibility we have. Moreover, these measures prepare for an integer collaboration with potential partners.

7.2 ORGANIZATION AND MANAGEMENT

In 2021 Boat Refugee Foundation employed fifteen permanent employees in the Netherlands. We went through a change of management within the organisation. The Management Team (MT) was expanded with

a new Head of Programs. Where the Head of Fundraising and Operations is responsible for managing the business side of the organisation, the Head of Programs manages the project side of the Foundation. The director manages the Head of Fundraising and Operations and Head of Programs. The director and these two managers make up the MT of the organisation. On Lesbos we have a rotating team of four paid coordinators, an administrative employee and a medical assistant.

EMPLOYEES THE NETHERLANDS

Director:

Annerieke Berg

Head of Fundraising and Operations:

Johanna van der Meer

Head of Programs:

Dilanga Manuweera

Office manager:

Elise van Vuuren

Project manager Lesbos:

Beitske Kooistra

Project manager Lesbos:

Caroline van Kooten

Project coordinator:

Niska Stoker

Volunteer coordinator:

Myrte de Bruijn

HR manager:

Simone van der Velde

Finance & advocacy:

Annet Storm

Financial employee:

Gerrit van Vliet

Communication & PR:

Rebecca van de Kar/Emma van Egmond

Fundraising & communication:

Hanneke Veldhuizen

Planning employee:

Marit Holwerda



Remuneration of all paid employees follows the grading (grade 0 to 10) of the CLA Social Work ('CAO Sociaal Werk'). Moreover, our employees receive a retirement allowance (calculated by the Belastingdienst, the tax authorities). Our director received a gross annual salary of €57.506,- in 2021 (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 2021, approximately 200 people volunteered with us on Lesvos, including our ground team volunteers. Most volunteers were part of our medical team as doctor, nurse or support crew, or part of our MHPSS-team as psychologist or social worker. Others were rotating hosts in our volunteer housing, and several media volunteers.

BOARD

Het bestuur van de stichting bestond in 2021 uit de volgende personen:

Chair:

René Berg

(working at Heijmans as Manager Services)

Treasurer:

Merien Fortuijn

(working at EZY Academy as Project leader)

Secretary:

Iris van Irsel

(working at Efesai as Senior advisor) until 1 april 2021

Board member:

Pieter van Essen

(working at Hogeschool Windesheim as Manager International Business)

All members of the board conduct their work unremunerated and did not receive compensation for any work or responsibilities in 2021. Members of the board can claim their travel expenses to and from board meetings. Occasional trips (with a maximum of once a year) to our work locations are

covered as well. Due to COVID-19 the board did not travel to Lesvos in 2021.

In September, the board transitioned to a Supervisory Board. This development is further explained in chapter 10.

CONTACT DETAILS ORGANIZATION

Boat Refugee Foundation

P.O. Box 8036

6710 AA Ede

info@bootvluchtelng.nl

CoC number:

63274337

Fiscal number:

855164621

ANBI:

Boat Refugee Foundation is ANBI-registered. This means donations are tax-deductable in the Netherlands.





7.3 CORPORATE SUSTAINABILITY AND RESPONSIBILITY

As an organisation, we want to work as socially responsible as possible. In 2021 we focused on two themes: sustainability and diversity.

SUSTAINABILITY

Climate change and geopolitics have a demonstrated impact on 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. Should we still travel by plane, and if so, how do we compensate our travels? And who do we want to do business with when it comes to workwear, medication, or banking?

RESULTATEN 2021

IN THE NETHERLANDS...

- ✓ We went on fewer business trips and set up a new policy in which reducing flights is a top priority. All trips made were fully compensated via [Trees for All](#).
- ✓ 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 in a sustainable and slavery-free way.
- ✓ We did not eat meat in our working environment and minimised the consumption of dairy products.

IN GRIEKENLAND...

- ✓ 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. This reduced the need for international volunteers, which limited the number of flights and with that our CO2 emissions.
- ✓ We bought our goods locally where possible, to minimize 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 is at their best. We want to achieve 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 emerge in our teams. In the Netherlands our team achieved a better balance by adding more males and cultural backgrounds to our team. Our team in Greece mostly consists of volunteers from our ground team. Their commitment is highly valuable to our missions. As interpreters, they help break language barriers between volunteers and patients. Also, they build a bridge between our external team and the camp community with their personal background and experience. We are happy to offer them the possibility and space to work with us and develop their talents further.

7.4 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 principles of humanitarianism, impartiality, independence, and neutrality. Boat Refugee Foundation endorses ANBI principles and, where present, codes of conduct, and applies 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 proce-

dures, codes of conduct and regulations are explained.

VOLUNTEER HIRING POLICY

Our hiring policy dictates the steps a volunteer goes through before s/he is hired and deployed to one of our missions. The aim is to get a good view of the intended volunteer who will fulfil a role in our foundation, and to inform and prepare them as well as possible.

CERTIFICATE OF GOOD CONDUCT

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, both those on our ground team and external, sign Boat Refugee Foundation's Code of Conduct. This code of conduct ensures everyone is aware of the ethical rules of conduct we enforce, and helps to prevent abuse (mostly concerning working with a vulnerable target group) in and outside 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 to follow good journalism ethics, we operate a strict media protocol that all volunteers and employees need to comply with.

CONFIDENTIALITY CLAUSE

Employees are expected to be discrete and to not abuse or misuse any sensitive information about collaboration partners, volunteers, employees, (financial) information or (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 we use it as a guideline. We use pay grades 0 to 10 of this CLA which does justice to our work, roles and conditions of the foundation and our employees.

FINANCIAL TRANSACTIONS

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

INTERNAL REGULATIONS

Boat Refugee Foundation has drawn up several internal regulations and documents, which 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

7.5 FINANCIAL POLICY

This paragraph describes the reserve and investment policies as defined by Boat Refugee Foundation's board. For the drafting 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 only for specific risks that cannot be covered in any other way. We maintain 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 annual 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 annually 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. In 2021 there were two designation funds. The designation fund EO Metterdaad concerns funds raised by a documentary series made by EO Metterdaad about refugee camp Moria on Lesvos and the work of Boat Refugee Foundation. The designation fund Echoapparaat has been formed in 2020 with the goal of procuring an ultrasound machine.



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 to cover the continuity reserves and outstanding commitments such as project commitments. Excess liquidity is freely available to the foundation.

7.6 RISK MANAGEMENT AND INTERNAL CONTROLS

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, analyse 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 an annual audit by an external accountant, demonstrating that our financial policies and procedures comply with 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.
- ✓ Annual financial reporting following Guideline 650, which includes an audit by an accountant and an overview of our work carried out and objectives achieved.
- ✓ Formalised continuity and reserves policies as part of solid financial management.
- ✓ Clear financial agreements: clear processes and mandate who is authorised for what. These agreements are evaluated regularly and finetuned when necessary.
- ✓ Enforcement of the obligatory codes of conduct.
- ✓ Low vulnerability to financial fraud, due to the four-eyes-principle with active and formalised monitoring by the board.
- ✓ Third party advice for specific fields of law and regulations, securing our compliance with rules and regulations applicable to our organisation.
- ✓ In the field we work with a strict safety protocol, in which potential safety risks have been mapped out and a plan of approach included for those risks with the highest possibility and impact.



The following control measures have been implemented in 2021:

RISK	CHANCE	IMPACT	MEASURES
Decline in number of donors	●●●○○	●●●●○	<ul style="list-style-type: none">✓ The department of Fundraising has been expanded by one extra employee.✓ Target channels have been increased and research has provided insight into the desires and involvement of our supporters.
Shortage of volunteers	●●○○○	●●●○○	<ul style="list-style-type: none">✓ We have operationalized a plan to strengthen our ties with volunteers in a more sustainable way, and to increase the percentage of people returning.✓ To increase volunteer attraction, cooperation has been intensified between volunteer coordinator, HR manager and the Communication department.
Reputational damage	●●○○○	●●●○○	<ul style="list-style-type: none">✓ The approving audit report by our external accountant indicates a solid financial administration (a control declaration will be administered again for 2021).✓ The organisation was further professionalised, ensuring expertise about applicable laws and regulations.✓ Processes have been finetuned and documented, to prevent any internal miscommunication, and ensure automatic back-up in case of unexpected absence of an employee.✓ Further developed and implemented the integrity policy.

Besides the above-mentioned risks, there are risks in the areas of internal culture, capacity, shortage of interpreters, growth of our missions and tunnel vision linked to the strategic goals that we developed in the autumn of 2021 for the period of 2022-2024. These risks are monitored and discussed each quarter by the management team, in specific strategy meetings.

7.7 MONITORING & EVALUATION

Monitoring and evaluation are important tools to monitor the process towards our objectives and adjust where necessary. In our external annual plan, we determine our organisation-wide objectives for the coming year. In our internal annual plan, we dive deeper into these annual objectives that

have been 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).

PROGRESS AND MONITORING

The organisation monitors the set objectives qualitatively and (where possible) quantitatively. Progress is monitored in team meetings and fortnightly meetings between the person responsible for operations and their manager. This allows for timely adjustment if necessary. Besides this, performance reviews are held every six months with all employees. Key to this review, besides personal well-being of the employee, is the evaluation of objectives and results. By the end of the year,



we evaluate the internal annual plan with the entire team. Based on this evaluation, the annual plan for the next year is drawn up. In the field of communication, we organise a separate evaluation after each campaign.

A number of 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);
- ✓ Communication (growth of followers on social media etc.)

At strategic level within the management team the progress of the strategy is monitored and discussed every three months. This includes also the meticulous monitoring of strategic risks.

In 2022, we will extend our current monthly reports with HR, Fundraising and Office management. This will provide us with more management information, allowing us to take concrete and active action to improve. We also aim to extend our knowledge when it comes to monitoring and evaluation, to ensure further professionalisation.





8 FINANCIAL RESULT

In this chapter, we describe the result of 2021 and give a financial preview of 2022 and beyond. Chapter 11 contains the operational and organisational prospects for the coming years.

8.1 FINANCIAL RESULT 2021

2021 has concluded with a negative result of € -134.419,-. In this paragraph we will explain what caused this result.

While 2021 saw a negative result, the loss is less than budgeted. 2020 saw an exceptionally positive result which was to be used towards our objectives in the upcoming years, resulting in a negative result this year.

In 2021 a large part of the designation fund EO Metterdaad was used through profit appropriation as per the project proposal. At the end of 2021 there was a remaining balance in this designation fund. In agreement with EO Metterdaad we will use these funds in 2022.

The designation fund ultrasound machine remains unchanged, but will be used in 2022.

The other reserve has decreased in 2021 with €46.891,-. This can be used freely and will be used towards the objectives of our organisation within a period of three years. Besides this capital structure our cash position is more than sufficient to satisfy the current cash flow obligations.

8.2 ANALYSIS OF THE 2021 BUDGET

The difference between the budgeted and achieved result can be explained by the lower expenses:

- ✓ Donations and revenues from fundraising are in line with the budget;
- ✓ Because of the reduction in the number of people in Mavrovouni camp on Lesbos, the cost for our medical and psychosocial

mission are lower than budget. This includes lower cost of volunteers, supplies and translators;

- ✓ COVID-19 influenced the number of travels we made, which led to less business travel and commute. Cost of insurance for our employees and volunteers active on Lesbos, came out higher due to a COVID-19 clause;
- ✓ Total cost of personnel is lower than budgeted. This is mainly caused by less volunteer placements and lower social premiums than expected;
- ✓ The depreciation costs are lower than budgeted, because divestitures were done at the end of 2020 which weren't included in the budget.

In connection with COVID-19 and the braking effect of the laws in our current field of work, we have not been able to expand our projects in 2021 to other locations where our support is needed badly. In 2022 this expansion will take place.





OVERHEAD

The overhead cost (recruitment, management and administration) were 20.6% of the total cost in 2020 and 28.4% of the total cost in 2021. This increase can be explained as follows:

- ✓ Boat Refugee Foundation is a service organisation. This means that, in comparison to NGOs that are focused on for example supplying goods, we logically make more cost when it comes to overhead.
- ✓ For the services that we cover through our missions, we work with volunteers. As a result of this, the support personnel at our office weighs relatively heavily on the overhead cost.
- ✓ It makes sense given the phase the organisation is in at the moment. In 2021 we have further prepared for expanding our activities. It is for this reason, as well as to ensure the vitality of our employees and to further strengthen our team, that we further built out our internal organisation with extra employees (HR manager, fundraising employee, finance employee).
- ✓ For the abovementioned reasons we have not been able to expand our projects in 2021, resulting in a relative increase of our

overhead cost compared to 2020. This will balance out more in 2022: through the expansion of our projects we will see the percentage overhead cost reduce.

8.3 ANALYSIS OF INCOME

The income received by our organisation, is mostly coming from private donors that donate once or multiple times per year. Some of our private donors support us consistently with a periodic gift. The sum of the periodic donations has increased significantly in 2021: from € 106.236,- in 2020 to €150.689 in 2021. Also, the ecclesial communities have warmly supported us in 2021, in line with 2019. Twice a year, we send a newsletter to our church network to ask them for collections. Compared to 2019 (which was a more comparable year than 2020 due to the fire in Moria), we have seen a clear increase in the income from church collections. Finally, our loyal funds have again supported us in 2021. The past 6 years have seen almost sufficient income to cover the entire budget, and we have learned to trust our loyal supporters. To minimize the risk of insufficient incomes, we will continue to work on financial stabilisation in 2022 (see chapter 6).





9 KEY FIGURES

KEY FIGURES

	2021	2020
Income from fundraising	€ 1.104.041	€ 1.934.730
Expenditures on objectives	€ 883.551	€ 943.175
Recruitment cost	€ 98.549	€ 67.436
Management and administration cost	€ 252.005	€ 177.301
Total cost	€ 1.234.105	€ 1.187.912
Expenditures on objectives as % of income	80,0%	48,7%
Recruitment cost as % of income	8,9%	3,5%
Management and administration cost as % of income	22,8%	9,2%
Expenditures on objectives as % of total expenditure	71,6%	79,4%
Recruitment cost as % of total expenditure	8,0%	5,7%
Management and administration cost as % of total expenditure	20,4%	14,9%





Sting
Bootvluchteling
Boat Refugee Foundation
The Netherlands



10 RETROSPECTION BY THE BOARD



2021 was a special year. It was the year in which we concluded that our organisation was professionalised to such extent that it would be a good and logical step to transition the current Board into a Supervisory Board, with a new group of members. This provided the director with more power and room to manoeuvre, resulting in an ability to manage the organisation even better. September 7th was that moment: after a thorough preparation period during which we were guided externally in this transition, we were able to hand over the gavel to our Director Annerieke Berg, and make the step to a Supervisory Board. With the solid basis of new Supervisory Board regulations and the proven abilities of the board, we finally had the confidence to make this step.

Now what does a Supervisory Board do exactly, I can hear you think. Let me try to explain:

The Supervisor Board has the following key tasks:

1. Oversee the Board and the general ways of working within the foundation. An important task is to ensure that the social goals of the organisation are met.
2. Inspect whether the Board keeps an eye on the interest of the foundation's organisation, and whether in doing this they take the interests of other involved parties into consideration in a careful and balanced manner.
3. Act as ambassador and represent the organisation at external venues, upon the invite of the Board.

In all these tasks it is always our starting point to do what is best for the organisation and the people we serve, as a sparring partner for the Board. Despite remaining at appropriate distance, the Supervisory Board is warmly involved in our beautiful missions and supportive of the teams that are ready to do their tasks day and night. We look back with gratitude to what has been achieved in 2021.

We are full of hope and faith that our new Supervisory Board, with the right expertise and competency, will add a lot of value to the organisation and goals, operating in line with the code of Good governance of the Cooperating Branch Organizations Philanthropy (Goed bestuur van de Samenwerkende Brancheorganisaties Filantropie (SBF)).

As for me, in April 2022 I will say goodbye as Chairman of the Board of Boat Refugee Foundation. Given the good development and growth that we have shown in the past years, it seemed to me like the right moment to hand over the baton to a new Chairperson after 7 years. I have full faith in my successor Miguette Jadoul, and believe that this role will fit her like a warm glove, and that she possesses the right skills to execute this task.

It feels strange to leave behind me an organisation that feels natural and trusted after everything we have been through together, but I feel this is a wise step. I'm taking it knowing that no one is unmissable, and that time and again good and beautiful people will step up to this important goal: welcoming people on the run in a humane way.

RENÉ BERG

chairman of the board



11 CONCLUSION

11.1 SUMMARIZING RETROSPECT

Looking back at 2021, despite the COVID-19 restrictions and the political context we worked in, we see many beautiful developments. By expanding our medical services on Lesbos, we have increased our accessibility. In addition, we increased the number of training sessions we delivered, and contributed to increasing the vaccination status in the camp. By adding a psychologist to our medical services, the connection between our medical and MHPSS missions was strengthened. Also, the access to and awareness of our medical support in the camp have strongly improved. Finally, thanks to an improved contact with the police and local authorities, the people in the camp are able to find us more easily.

At the head office in the Netherlands we laid a strong foundation for 2022. By adding various functions to our organisation, we were better able to handle the scale growth and expansion of locations. We wrote a code of conduct which helps better guarantee the safety of our people. These measures make us ready for an integer collaboration with potential partners.

In order to stay focused on clear and ambitious goals, we created a compact strategy map for the coming three years. Our efforts in 2021 have strengthened our organisation and made it more purposeful. Always with the most important goal being: reaching more people with our help.

11.2 OUTLOOK BY MISSION

In 2022 we expect to expand our support to more locations in Europe, but also outside Europe should the need arise. Due to the war in Ukraine and the large numbers of refugees, we have started a flexible medical mission in Eastern Europe in March 2022. Our experience and expertise are an important driver and

key to acting decisively in emergency situations. The procurement of two new medical mobile clinics allows us to move quickly and flexibly to those places needed. This will also mean an expansion of the team, should the activities call for this. On Lesbos we will continue unabatedly what we were doing: providing medical and psychosocial support to the residents of Mavrovouni camp. We also have plans to expand to Samos and Athens. Knowing that there are distressing situations in many more locations other than Greece, we maintain an open view towards possibilities and opportunities to improve those situations.

Within the **medical mission on Lesbos** in 2022 we will focus on:

1. Embedding our medical mission locally in the Greek context.
2. Flexibility of our care that allows us to respond to the needs and gaps in the provision of care to people on the run in Greece. An elaborate monitoring and evaluation system with which we can increase our impact and improve our quality.
3. A strong integration of our medical mission and our advocacy pillar, whilst disseminating a strong vision of shared responsibility, humanity and equality.

Within the **PSS mission on Lesbos** in 2022 we will focus on:

1. Improved patient identification.
2. First line support of MHPSS activities.
3. Referral to specialized services.

With the **medical mission on Samos** in 2022 we will focus on:

1. Providing first line and emergency care in evening hours and weekends, out of our own clinic.
2. Offering medical care to Greek locals and need, and to people on the run who are living outside the camp.
3. Expanding the medical activities with various trainings to the community that will increase their control over their health.



Within the PSS mission in Athens in 2022 we will focus on:

1. Integration of our activities in existing programs of collaboration partners, with the goal to increase the impact of our activities.
2. Applying our experience of the past years to working in a new urban environment and expanding our mission with a focus on social embedding.
3. Advocacy, in which we connect with other organisation to speak up on responsibility and humanity.

With regards to advocacy in 2022 we will focus on:

1. Determining two topics that we will focus on every six months.
2. Investigating our position in relevant advocacy networks.
3. Identifying platforms and networks that we want to take part in or contribute to, with the goal to increase our visibility.

The complete policy plan for 2022 with a further elaboration of our goals can be found on our [website](#).

11.3 STRATEGY 2022 - 2024

We see that we are needed and that more help is needed. We know where our strength lies: offering medical and psychosocial aid to people on the run. We want to be there where required, where we can make a difference to people in need. It is why we exist and what we love to do most. Using our expertise to improve the lives of people on run, is what drives us. We want to supply people with what they are entitled to, meeting needs that governments often fail to meet, intentionally or not. We want to shape in a manner that is as responsible and sustainable as possible, and that matches with the values of our organisation.



It is this drive that has led us to get to work intensively in the autumn of 2021, on our strategy for the period 2022-2023. For this period our main strategic goal has been formulated as follows:

We offer high quality care to the whole human being, to be able to provide people on the run in their health needs.

This main goal is divided into sub-goals covered by three main themes: a medical and psychosocial mission, advocacy and sustainable operations. A presentation of this can be found in [the strategy map](#) on our website. The strategic goals of the organisation have been translated for internal operations, into personal goals. This way the entire organisation is actively involved in meeting the strategic goals.



11.4 ABBREVIATED BUDGET 2022

INCOME

Private individuals	€ 542.500
Religious institutions	€ 174.000
Schools	€ 4.500
Funds	€ 350.000
Companies	€ 30.000
Others	€ 6.000
EO Metterdaad	€ 41.000
From reserves	€ 450.000
TOTAL	€ 1.598.000





COSTS

	Goal spending	Acquisition	Management, administration	TOTAL
Staff costs	€ 315.310		€ 610.487*	€ 925.797
Depreciation			€ 22.490	€ 22.490
Housing costs	€ 122.640		€ 26.136	€ 148.776
Car expenses	€ 88.120			€ 88.120
Office expenses	€ 15.000		€ 9.180	€ 24.180
Organization expenses			€ 6.600	€ 6.600
Accounting and consulting fees			€ 30.865	€ 30.865
Administrative expenses	€ 1.800		€ 10.440	€ 12.240
Fundraising & communication	€ 300	€ 50.800		€ 51.100
Other mission expenses	€ 183.970		€ 55.000	€ 238.970
Other operating expenses	€ 411.830	€ 50.800	€ 138.221	€ 600.851
One-time expenses	€ 80.500		€ 13.400	€ 93.900
Contributions of volunteers	€ -32.400			€ -32.400
Difference with coverage plan			€ -12.638	€ -12.638
TOTAL	€ 775.240	€ 50.800	€ 784.598	€ 1.598.000

*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 2021



12 ANNUAL ACCOUNTS 2021

12.1 BALANCE SHEET AS OF DECEMBER 31, 2021

ASSETS

	2021	2020
Tangible fixed assets	€ 49.197	€ 55.079
Receivables and accrued assets	€ 31.703	€ 47.779
Cash and cash equivalents	€ 1.441.587	€ 1.484.221
Total current assets	€ 1.473.291	€ 1.532.000
TOTAL	€ 1.522.488	€ 1.587.080

LIABILITIES

	2021	2020
Reserves:		
Continuity reserve	€ 300.000	€ 300.000
Other reserves	€ 1.108.585	€ 1.155.477
Total reserves:	€ 1.408.585	€ 1.455.477
Earmarked funds	€ 35.963	€ 123.491
Short-term debts	€ 77.940	€ 8.113
TOTAL	€ 1.522.488	€ 1.587.080



12.2 STATEMENT OF INCOME AND EXPENDITURE 2021

INCOME AND EXPENSES

	2021	Budget 2021	2020
INCOME			
Donations and income from Fundraising	€ 1.104.041	€ 1.099.250	€ 1.934.730
Sum of income raised	€ 1.104.041	€ 1.099.250	€ 1.934.730
Other income	€ 0	€ 0	€ 3.298
Sum of the income	€ 1.104.041	€ 1.099.250	€ 1.938.028
EXPENSES			
Spent on objectives:			
Objective MHPSS, Medical en Advocacy	€ 883.551	€ 718.575	€ 943.175
Recruitment costs	€ 98.549	€ 46.000	€ 67.436
Management and administration costs	€ 252.005	€ 710.553	€ 177.301
Sum of the expenses	€ 1.234.105	€ 1.475.128	€ 1.187.912
Balance before financial income & expenses	€ -130.064	€ -375.878	€ 750.116
Financial income and expenses	€ -4.356	€ 0	€ 0
Balance of income and expenses	€ -134.419	€ -375.878	€ 750.116
Destination balance of income & expenses			
Continuity reserve	€ 0	€ 0	€ 70.000
Earmarked funds	€ -87.528	€ 0	€ -170.309
Other reserve	€ -46.891	€ -375.878	€ 850.425
TOTAL	€ -134.419	€ -375.878	€ 750.116



12.3 CASH FLOW STATEMENT 2021

CASH FLOW STATEMENT FROM OPERATING ACTIVITIES

	2021	2020
Result	€ -134.419	€ 750.116
Depreciation	€ 16.818	€ 7.684
Change in working capital:		
Movement in receivables & accrued income	€ 16.076	€ -24.079
Movement in current liabilities	€ 69.827	€ -20.347
Total change in working capital	€ 85.903	€ -44.426
TOTAL	€ -31.699	€ 713.374

CASH FLOW FROM INVESTING ACTIVITIES

	2021	2020
Investments	€ -10.935	€ -139.924
Disinvestments	€ 0	€ 86.999
Net cash flow	€ -42.634	€ 665.593
Cash and cash equivalents January 1	€ 1.484.221	€ 823.774
Cash and cash equivalents December 31	€ 1.441.587	€ 1.484.221



12.4 NOTES TO THE FINANCIAL STATEMENTS FOR 2021

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 BALANCE SHEET (I)

TANGIBLE FIXED ASSETS

	2021	2020
Inventories and transport equipment:		
Book value as of January 1		
Acquisition cost	€ 74.109	€ 21.184
Cumulative depreciation and write-downs	€ -19.029	€ -11.346
Total book value as of January 1	€ 55.080	€ 9.838
Changes:		
Investments	€ 10.935	€ 139.924
Disinvestments	€ 0	€ -86.999
Depreciation	€ -16.818	€ -12.829
Depreciation of disinvestments	€ 0	€ 5.145
Total changes	€ -5.883	€ 45.241
Book value as of December 31		
Acquisition cost	€ 85.044	€ 74.109
Cumulative depreciation and write-downs	€ -35.847	€ -19.030
Total book value as of December 31	€ 49.197	€ 55.079



12.5 NOTES TO THE BALANCE SHEET (II)

RECEIVABLES, PREPAYMENTS AND ACCRUED INCOME

	2021	2020
Guarantee deposits	€ 6.500	€ 6.500
Prepayments	€ 25.203	€ 40.768
Amounts still to be received	€ 0	€ 510
TOTAL	€ 31.703	€ 47.778

CASH AND CASH EQUIVALENTS

	2021	2020
Cash accounts	€ 5.767	€ 9.757
Banks	€ 1.435.807	€ 1.474.528
Cross items	€ 13	€ -64
TOTAL	€ 1.441.587	€ 1.484.221

CAPITAL AND RESERVES

	2021	2020
Continuity reserve:		
Balance as of January 1	€ 300.000	€ 230.000
Profit appropriation	€ 0	€ 70.000
Balance as of December 31	€ 300.000	€ 300.000
Other reserve:		
Balance as of January 1	€ 1.155.476	€ 305.052
Profit appropriation	€ -46.891	€ 850.425
Balance as of December 31	€ 1.108.585	€ 1.155.477



12.5 NOTES TO THE BALANCE SHEET (III)

APPROPRIATED FUNDS

	2021	2020
Appropriated fund “ultrasound device”:		
Balance as of January 1	€ 10.000	€ 0
Result appropriation	€ 0	€ 10.000
Balance as of December 31	€ 10.000	€ 10.000
Appropriated fund EO Metterdaad:		
Balance as of January 1	€ 113.491	€ 293.800
Result appropriation	€ -87.528	€ -180.309
Balance as of December 31	€ 25.963	€ 113.491

The earmarked fund “Echo device” was fully spent in early 2022. The EO Metterdaad funds have been formed from project financing by EO Metterdaad for psychological and medical care for people on the run on Lesvos. These funds are based on an advance payment of a total available budget of € 410,000. The Boat Refugee Foundation will spend the funds on expanding the volunteer capacity, education, medical care, medicines and psychosocial care in accordance with the project proposal. The project period runs from 1 January 2020 to 31 December 2021. At the time of award and acceptance of payment, commitments were made by the Foundation regarding the use of the funds and were recorded in the award with reference 19115 dated 12 December 2019. Due to COVID-19, the funds could not be fully spent within the project period. In consultation with EO Metterdaad, the remainder will be spent in 2022 in line with the project proposal.

SHORT-TERM DEBTS

	2021	2020
Creditors	€ 14.384	€ -30.250
Vacation pay liability	€ 19.469	€ 16.546
Net wages payable	€ 0	€ -1.306
Taks authorities concerning payroll taxes	€ 22.359	€ 10.068
Costs and obligations still to be paid	€ 21.727	€ 13.055
TOTAL	€ 77.940	€ 8.113

Off-balance sheet commitments

A lease agreement has been concluded with Nedergroep for an indefinite period for the office building at Nieuwe Kazernelaan 2 in Ede with a notice period of 1 month. On Lesvos, several rental agreements have been made for housing the volunteers and paid staff there (Sea House, Red paid staff there (Sea House, Red House) with a term of up to 6 months, total commitment for 2022 amounts to € 17.178 on the balance sheet date, total obligation for 2022 is € 17.178.



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

	2021	Budget 2021	2020
Gifts and income from fundraising:			
Project subsidy EO Metterdaad	€ 20.350	€ 75.000	€ 75.000
Donations individuals	€ 554.682	€ 420.000	€ 957.192
Donations religious institutions	€ 177.029	€ 160.000	€ 320.333
Donations schools	€ 3.170	€ 9.250	€ 9.707
Donations non-profit organizations	€ 262.352	€ 416.000	€ 266.551
Donations companies	€ 45.731	€ 19.000	€ 53.346
Income labeled donations	€ 40.728	€ 0	€ 252.601
Total gifts and income from fundraising	€ 1.104.041	€ 1.099.250	€ 1.934.730
Other income:			
Other income	€ 0	€ 0	€ 3.298
Spent on objectives:			
Project expenditure on Lesvos MHPSS	€ 149.780	€ 183.455	€ 89.786
Project expenditure on Lesvos Medical	€ 205.913	€ 311.470	€ 239.110
Inventory missions MHPSS/Medical	€ 2.247	€ 10.000	€ 0
Advocacy	€ 29.132	€ 15.000	€ 0
Expenditure labeled donations	€ 40.728	€ 0	€ 170.000
Staff expenses	€ 455.752	€ 198.650	€ 444.279
Total spent on objectives	€ 883.551	€ 718.575	€ 943.175



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

	2021	Budget 2021	2020
Recruitment costs:			
Promotion	€ 5.449	€ 5.000	€ 938
Representation costs	€ 702	€ 1.000	€ 324
Fundraising	€ 32.229	€ 30.000	€ 25.908
Communication	€ 7.490	€ 10.000	€ 22.803
Total recruitment costs	€ 45.872	€ 46.000	€ 49.973
Staff costs	€ 52.677	€ 0	€ 17.463
Third party activities	€ 0	€ 0	€ 0
TOTAL	€ 98.549	€ 46.000	€ 67.436
 Management and administration costs:			
Staff costs	€ 152.712	€ 564.113	€ 99.278
Accommodation costs	€ 29.884	€ 45.300	€ 20.605
Office and general expenses	€ 52.591	€ 53.140	€ 44.590
Depreciation expenses	€ 16.818	€ 48.000	€ 12.829
Total management and administration costs	€ 252.005	€ 710.553	€ 177.302
 Personnel costs:			
Gross wages, including vacation allowances	€ 529.246	€ 511.600	€ 411.624
Wage subsidies	€ -1.574	€ 0	€ 0
Social premiums	€ 61.544	€ 89.530	€ 57.779
Health insurance	€ 34.978	€ 38.370	€ 27.254
WKR scheme	€ 5.119	€ 7.513	€ 3.508



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

	2021	Budget 2021	2020
Canteen costs	€ 972	€ 600	€ 829
Travel expenses	€ 8.774	€ 15.000	€ 8.226
Occupational health and safety	€ 1.336	€ 3.000	€ 2.685
Payment of absenteeism insurance	€ 0	€ 0	€ 0
Hiring of third parties	€ 0	€ 10.400	€ 15.476
Other personnel expenses	€ 20.746	€ 86.750	€ 33.640
Total personnel cost	€ 661.141	€ 762.763	€ 561.020
Charged to spend on "objectives"	€ -455.752	€ -198.650	€ -444.279
Charged to acquisition costs	€ -52.677	€ 0	€ -17.463
TOTAL	€ 152.712	€ 564.113	€ 99.278

Toelichting: During the fiscal year, the number of FTEs averaged 15,4 (in 2020: 13,3). The salary of the director in 2021 amounted to € 57.506. No remuneration takes place for the board members.

Housing costs:			
Rent of the office building	€ 25.592	€ 19.800	€ 12.721
Energy costs	€ 0	€ 0	€ 0
Other housing costs	€ 4.293	€ 25.500	€ 7.884
Total housing costs	€ 29.884	€ 45.300	€ 20.605
Office and general costs:			
Office supplies	€ 10.087	€ 6.400	€ 3.870
Telephone and internet	€ 3.247	€ 3.440	€ 2.249
IT costs	€ 6.012	€ 14.800	€ 3.213
Insurances	€ 1.140	€ 0	€ 0



12.6 NOTES TO THE STATE OF INCOME AND EXPENDITURE (IIII)

	2021	Budget 2021	2020
Board expenses (expenses on a declarative basis)	€ 993	€ 3.600	€ 1.315
CO2 compensation	€ 2.174	€ 2.500	€ 0
Accountants and consultancy fees	€ 20.912	€ 14.800	€ 25.237
Bank costs	€ 5.501	€ 4.000	€ 6.654
Other costs	€ 2.525	€ 3.600	€ 2.053
Total office and general costs	€ 52.591	€ 53.140	€ 44.591
<hr/>			
Depreciation			
Depreciatipon costs	€ 16.818	€ 48.000	€ 12.829
<hr/>			
Financial income and expenses:			
Interest expenses	€ 4.356	€ 0	€ 0
Total finance costs	€ 4.356	€ 0	€ 0



12.7 EXPLANATION OF EXPENDITURE

	Spent on objectives				Recruitment costs	Management and administration costs	Actual total 2021	Budget 2021
	MHPSS	Medical	General inventory	Advocacy				
Project expenditure on Lesvos	€ 149.780	€ 205.913		€ 29.132			€ 384.825	€ 461.925
Inventory missions (Athens en Samos)			€ 2.247				€ 2.247	€ 10.000
Expenditure labeled donations	€ 10.552	€ 30.175					€ 40.728	
Payments to connected internatiol organizations							€ 0	€ 0
Purchases and acquisitions							€ 0	€ 0
Outsourced work							€ 0	€ 0
Communication costs					€ 45.872		€ 45.872	€ 46.000
Staff costs	€ 220.442	€ 201.223		€ 34.088	€ 52.677	€ 152.712	€ 661.141	€ 762.763
Accomodation costs						€ 29.884	€ 29.884	€ 25.300
Office and general expenses						€ 52.591	€ 52.591	€ 121.140
Depreciation expenses						€ 16.818	€ 16.818	€ 48.000
TOTAL	€380.775	€ 437.311	€ 2.247	€ 63.219	€ 98.549	€ 252.005	€ 1.234.105	€ 1.475.128



INDEPENDENT AUDITOR'S REPORT

To: The board of Boat Refugee Foundation

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

Our opinion

We have audited the financial statements 2021 of 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 2021 and of its result for 2021 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 2021;
2. the profit and loss account for 2021; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards 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, 29 juni 2022

Vigilate Accountants B.V.

Ruud Kuiper RA



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Boat Refugee Foundation is registered by

