



**Boat Refugee  
Foundation**



# ANNUAL REPORT 2022



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# FOREWORD



2022 was a year of major events, with a huge impact on the world around us in general, and on Boat Refugee Foundation as an organisation. The war in Ukraine put Europe on edge. We showed that as Europe we are able to act, in solidarity with Ukraine and the Ukrainians together, to do the only right thing: welcoming the hundreds of thousands of people who had to flee their country.

We, too, worked at the Ukrainian borders. We responded to the call for help and offered medical assistance in Poland and Moldova. In March, after a reconnaissance of the situation and the field, we started offering aid in Moldova and shortly thereafter in Poland. In September, we transferred our activities to local partners, who by then were able to handle the situation well. We learned a lot from

this 'trip' to Eastern Europe. We saw that we are able to be in the field within reasonably short notice when the need is high, and to provide the help that is asked for. We saw the importance of close collaboration with other aid workers on the ground, and of critically examining our own unique contribution within the local context.

Our lessons learnt were not just about how we, as Boat Refugee Foundation, can be there for people on the run, and provide the help that is needed. The bigger lesson, for all of us, was how to welcome people on the run who need shelter and a new home. We saw, and see, that we can 'handle' the reception of large numbers of people when needed. That many of the problems causing people to be stuck in refugee camps and shelters for long periods of time, could be prevented by different regulations and policies. And we saw the world of difference between a warm welcome and a reception where all regard for humanity is gone, where people become victims of policies designed to keep them out.

Thus, our work in Greece remains much needed. In all the turbulence of what is happening in the world and with a war 'just around the corner' in our own Europe, the situation at Europe's borders seems to be increasingly sidelined. While boats arrive every day on the Greek islands and in other border countries. While people still do not survive the journey by sea. And while those who do survive can count on less and less compassion and solidarity upon arrival.

The world, if I may put it delicately, has become no less grim since Boat Refugee Foundation started its work in 2015. What we then thought was a temporary crisis situation, has become permanent. With more and more people needing to flee and, at the same time, increasingly restrictive border policies on the edges of Europe, our efforts remain as necessary as ever. Adapting to the new reality is needed; being present where we can make a difference with what we have to offer as an organisation. Also, precisely, in those places where people are not seen, in circumstances that are neither human nor acceptable, but that we have almost come to see as 'normal'.



In 2022, we are continuing our work on Lesvos with our core team of coordinators and the fantastic commitment of a huge group of volunteer doctors, nurses, psychologists, social workers, and support crew, continuously available, in refugee camp Mavrovouni and beyond, for the many people on the run that arrive daily or have been in the camp for years. We started a new programme in Athens, where we offer psychosocial support to those moving from the camps on the island to the mainland - often without a social safety net and mostly without access to even the most basic necessities such as shelter and food.

In addition to offering direct aid, breaking the silence remains important. The silence around the daily reality of thousands of people on the run, which the media often only talk about when, again, a disaster has struck at sea. We see and hear little about the situation refugees face upon arrival in Europe: the situation in the camps; having to survive without documents and without access to basic services, including necessary medical care; the violations of rights and the hopelessness. To change this, the stories must be told; the reality of those who flee must become visible. For those whose politics and policies have created this reality, and for us as those who share responsibility, as residents of Europe and as fellow human beings. As humanitarian workers, in direct and daily contact with the people concerned, we have a role here. People before borders remains fundamental for us.

### **ESTHER VONK**

Director Boat Refugee Foundation





## 2 WHO WE ARE: MISSION, VISION & GOALS

### MISSION

Boat Refugee Foundation offers medical and psychosocial (emergency) care to people on the run, who would otherwise be forgotten. In addition, we represent their interests by standing up for them. We turn the outrage from which our organisation arose into practical solidarity. Where systems become inhumane, we act. Compassion is our driving force in everything we do. Where systems create distance, we come close.

We are there for people in need who are not seen. We stand by them. Physically in the field, and also mentally: by standing up for them and supporting them, by always treating them as human beings and equals. In addition to providing medical and psychosocial care, we see it as our task to bear witness to degrading situations that we see and hear in our work. We collect and share testimonies, data from the field and personal experiences to bring attention to the situation and represent people's interests.

### VISION

Our work is subject to many uncertain factors. This does not stop us, but rather motivates us to action. Working in situations that are constantly changing requires a flexible and decisive attitude. This characterises Boat Refugee Foundation. By having the basis of the organisation in the field of operations and programmes in order, and by working with clear procedures, we can respond to unexpected (emergency) situations that call for our action.

### GOALS

- ✓ Offer medical and psychosocial care to people on the run;
- ✓ Support local relief organisations financially and with goods for people on the run;
- ✓ Advocate for the needs, rights and interests of people on the run by bringing them to the attention of the media, the public and policy makers;

- ✓ Performing all further actions which in the broadest sense are related to the above, or may be conducive to it.

For 2022, we set the following priorities:

- ✓ Extending our work with new programmes on new locations in Europe, to increase our capacity in providing medical and psychosocial care for people in need. To be able to realise this, we are building on the internal preparations for this increase in scale that we put in place in 2021, by designing the organisational structure in such a way that we will be able to work even more flexibly and decisively and to respond to changing situations. To achieve this, we are hiring new professional staff to help us, among other things.
- ✓ To continue to denounce inadequate living conditions and violations of basic human rights. To do this most effectively, and substantiated, we are developing a clear advocacy policy, have a clear understanding of our circle of influence and know how to address what we see and hear on the ground.



have any of these symptoms?  
vous avez un des prochaines symptômes  
or chills  
ou frissons  
loss of breath or difficulty breathing  
difficultés respiratoires  
or body aches  
douleurs musculaires  
of taste or smell.  
perte de goût ou de l'odorat  
runny nose  
écoulement nasal  
vomiting  
nausées ou vomissements



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HH  
workwear

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## 3 OUR PROGRAMMES

### 3.1 GENERAL REVIEW

#### **MOVE ALONG: ACT WHERE WE ARE NEEDED**

For Boat Refugee Foundation, 2022 was characterised by expansion and new initiatives. Besides continuing our work on Lesvos, we went to other locations where our help was requested and needed. We did an assessment on Samos, set up an emergency aid programme in Moldova and Poland in response to the war in Ukraine, and started a programme in Athens. All of this as a response to new requests for help and a changing reality.

#### *Eastern Europe*

The war in Ukraine and the large numbers of people fleeing their country in search of safety led to the request for our help. Whereas in Greece we operate in an emergency situation that has been going on for a long time, at Ukraine's borders we were providing immediate emergency aid to people who had just left their country. This calls for a different approach and deployment of different resources. We were able to assist both people on the run and local aid organisations, and as an organisation we learned a lot from this deployment.

#### *The Greek islands*

During the year, the population of Mavrovouni refugee camp on Lesvos declined. Partly due to the acceleration of the asylum procedures, more people were moved to the Greek mainland, decreasing their time in the camps on the islands. On the one hand, a positive development, on the other hand, the accelerated procedure meant that many people were not given a fair chance: they often had their interview as early as the day after arrival, with no time to catch their breath after a traumatic journey or to prepare substantively for their procedure and contact legal counsel, resulting in unnecessary rejections.

From the summer onwards, the population increased significantly again due to a rise in the number of boats arriving on Lesvos. This also entailed an increase in the number of people who did not survive the journey and once again confronted us with the high risks people take to flee insecurity in their countries.

Conditions in the camp remained inadequate and, in many ways, unsafe. Food supplies were insufficient and for medical assistance, camp residents increasingly relied on our help. Because people must share living units, there is little privacy. The isolated 'new arrival zone', where people who have just arrived are obliged to stay, leads to many mental health complaints, and hinders adequate care and legal assistance. Whereas the abuses in refugee camp Moria were very visible to the world, what is now happening in Mavrovouni and the other camps is hidden from most people's eyes, but just as harrowing.

#### *The Greek mainland*

In order not to overburden the camps on the islands, people are regularly transferred to the mainland. Often people then move to the cities, where they try to get by, although still in the midst of their asylum procedure, without residence permits or any access to basic services and social safety net. After an assessment in 2021 and coordination with fellow organisations, we started setting up a programme in Athens in April. During the year, we assisted a growing number of people with psychosocial support and supported organisations on the ground with our training and knowledge.





### *Political context*

Finally, the changing political context also required us to move with it. An increasing number of strict rules and conditions that aid organisations like ours must comply with made it more difficult to assist people on the run. This forced us and other organisations to make significant investments in complying with Greek legal conditions. This costs money, time and requires (legal) expertise. Not all organisations managed to do this; as a result, many have left Greece. Consequently, the living conditions of people on the run have further deteriorated and humane reception, with room for legal assistance and medical help, is under pressure.



## 3.2 MEDICAL CARE

### 3.2.1 LESVOS

#### INTRODUCTION

We provided medical care throughout the year, seven days a week, every evening, between 5pm and midnight. On weekends, we were also open during the day, running from 10am to midnight. In this way, we ensured that medical care was available 24/7 in the camp where, apart from us, there is only daytime medical care whose quality and accessibility continued to decline in a very worrying way during the year. In the first months of 2022, the number of patients visiting our medical clinic decreased. Accelerated asylum procedures reduced the number of residents in the camp and in the winter months, people sought medical attention during the day if possible due to the cold. We ran the clinic with a smaller staff. We also gave plenty of training, such as first aid training, training on female hygiene and training on welfare to unaccompanied minors.

In the second half of 2022, the number of patients in our medical clinic increased again. In the first half of the year, we saw an average of 475 patients per month, increasing to 919 per month in the second half. Despite the rapid flow of people due to the accelerated asylum procedures, the population remained about the same. This was due to the many new arrivals on Lesbos. In the 'new arrival zone', we helped many patients who had just arrived on Lesbos. They had not received medical care for a long time and had sustained injuries and other health complaints from the crossing. In addition, the capacity of other medical organisations operating in Mavrovouni camp on Lesbos decreased. As a result, less medical care was available during the day, making our clinic busier.



## GOALS & RESULTS 2022

1. **Medical care should be available as much as possible;** after all, everyone is entitled to it. In 2022, we provided medical assistance in Mavrovouni camp every day, so that people always have low-threshold access to medical care, and the local health system is not overburdened.
2. **In total, we offered 8,362 medical consultations in 2022.** In addition, the integration between our medical care and psychosocial care was further developed and implemented, allowing us to offer people even more comprehensive care.
3. With our team of **volunteer medical professionals** and our team of **interpreters with a refugee background**, we delivered quality care.
4. In 2022 too, **other (medical) organisations**, the police and the hospital on Lesbos actively contacted us for collaboration.
5. **We responded to needs and gaps in healthcare provision for people on the run on Lesbos.** A number of medical organisations that provided primary care during the day fell away or decreased in capacity, so the demand for primary care grew on weekends and evenings. We therefore adjusted our focus from acute (emergency) care to expansion with primary care.
6. **Adjusting our help allows us to better match the demands.** We continued to closely monitor our patient data to keep evaluating and improving the impact and quality of care.
7. **Our trainings were well attended.** Besides training sessions for the people in the camp, we organised training sessions for other organisations too. For instance, we provided first aid training for children in the shelter where they were staying. A total of 642 people attended training with us in 2022.
8. Through our **close collaboration with other organisations and the (local) authorities**, we were able to continue to share the needs and demands of the most vulnerable people and advocate for

solutions, such as safer housing for vulnerable people, specialist care on the mainland or proper treatment at the hospital.

9. **We worked on developing an online patient record system in 2022.** However, the supplier of the intended system was forced to withdraw at the end of 2022. We will follow this up in 2023 and look for a way to improve managing patient data, and monitor and give people access to and ownership of their own medical records. The latter is important as this will allow people to take their medical records with them to their eventual next location(s).

	Medical consultations	First aid training
January	436	55
February	464	6
March	571	68
April	456	61
May	478	63
June	442	74
July	714	80
August	875	50
September	987	65
October	806	40
November	926	60
December	1.207	29
<b>Total</b>	<b>8.362</b>	<b>642</b>



### 3.2.2 SAMOS

After an initial assessment in the autumn of 2021, we made a second visit to Samos in January 2022 to make concrete plans for a new medical programme on the island. We saw that the work we do on Lesbos was also in great need in the new refugee camp, Zervou, where current medical assistance is inadequate. We developed a plan to also provide primary and acute medical care on Samos during evenings and weekends. To our disappointment, our registration status in Greece proved to be an obstacle preventing us from starting a new programme at the camp on Samos. For this reason, we have not yet been able to implement this plan. We remain in contact with actors on Samos, where medical help is still desperately needed, and will start as soon as possible.

### 3.2.3 EMERGENCY AID UKRAINE

Going where the need is highest. When war broke out in Ukraine and people fled the country in large numbers, we started exploring how we could help, following a request for help from the field. As experts in providing medical and psychosocial support to people on the run, we could not and did not want to leave people from Ukraine out in the cold. It soon became clear that the need for medical care was enormous. To flexibly meet the medical needs in the countries surrounding Ukraine, we acquired two mobile clinics in mid-March. This allowed us to move flexibly with the flow of people on the run.

A month after war broke out in Ukraine, we were in Otaci, a border town in Moldova, with a team of medics. Moldova is one of the poorest countries in Europe. Every day, thousands of people fleeing Ukraine entered the country. In close consultation with the Moldovan Ministry of Health and the World Health Organisation (WHO), we provided medical care in Otaci. Our focus here was on relieving the local healthcare system. We offered medical care 24 hours a day:

during the day with services in our clinic at the border and during the evening and night at a shelter where people registered for visas or residency status. Over time, we saw the flow of refugees in Moldova decrease and local organisations themselves were able to handle the demand for medical care again, allowing us to complete our deployment here.

In addition to the demand for medical care in Moldova, requests for medical assistance also came from Poland. The majority of the refugee flow from Ukraine travelled through Poland. We responded to the demand from Poland: in a refugee shelter near the railway station in Kraków, our volunteer medics offered help to fleeing Ukrainians and relieved the local healthcare system. Our team was warmly welcomed by the local volunteers of the Polish Red Cross - they had offered medical assistance on a voluntary basis, alongside their daily work, since the start of the war.



Initially we supported the Polish Red Cross volunteers. After they left, we completely took over the care and the clinic. Here, too, we offered medical assistance seven days a week to people staying at the shelter temporarily. They often travelled further to permanent accommodation or another place in Europe after a short time. In this clinic, we mainly treated women, children and the chronically ill. We also saw many patients with stress-related complaints.



### GOALS & RESULTS 2022

1. Because of the **speed and flexibility** in the way we set up the medical programmes in Moldova and Poland, we were able to relieve the local healthcare system and provide medical care to many people in crisis.
2. **Between the teams within our different programmes, a lot of knowledge was exchanged.** The teams in Eastern Europe were in regular contact with the team on Lesbos to share knowledge and experience in setting up the medical programme there.
3. **We worked closely with local agencies,** which improved the quality of our programmes. Despite the acute crisis and the large number of organisations and NGOs offering help at the same time, we actively sought collaboration and contact with local authorities and local organisations so that our help arrived at the right places.
4. **Because we gave great importance to embedding ourselves in the local community and took the time to build relationships, we were quickly seen as a reliable partner.** We were flexible and adapted our programmes, in cooperation with other organisations, where necessary.
5. **We provided support for as long as needed and transferred our work properly when we left:** we provided training and actively transferred our knowledge to other organisations. In addition, we donated some of our medication and equipment, so that other organisations and the local hospitals could continue the work we had built up.
6. **In addition to medical needs, we also saw a clear need for a good overview of referral options** for specialist and non-medical care. We created a 'social map' that made it easier and better to help people find the right place for their questions or needs. In this way, we contributed to the overall well-being of people fleeing Ukraine.





### 3.3 MENTAL HEALTH AND PSYCHOSOCIAL SUPPORT

#### 3.3.1 LESVOS

The need for psychosocial support among people on the run persists. We see people in Mavrovouni refugee camp on Lesbos becoming demoralised. In addition to the trauma suffered and the daily stress of living in a refugee camp, worries about what the future holds and waiting for asylum application results lead to chronic stress. In addition, many people struggle with traumatic experiences suffered in their country of origin, during their flight or in the camp. In our clinic, we see people every day with complaints such as sleep problems, panic attacks and suicidal thoughts. Our psychosocial support team, consisting of volunteer psychologists, psychiatrists and various mental health specialists, offers various forms of help.

support (MHPSS - mental health and psychosocial support) consisted of deployment at the clinic within camp Mavrovouni during evening hours and follow-up with support at our location outside the camp, in community centre Parea. The programme has grown to provide stable and continuous psychosocial services, ensuring high-quality care. We offered psychological first aid and acute stabilising care to support the medical team. We also offered individual consultations, psychoeducation and tools for coping with daily stress through training and group work. We also provided psychological first aid to survivors of shipwrecks off the coast of Lesbos. Thanks to our knowledge and professionalism, we regularly provided training to other organisations in 2022.

In 2022, the core activities of our psychosocial

	Number of patients	Number of consultations	During medical shifts	During one-on-one consultations
January	45	87	68	19
February	25	77	68	9
March	21	61	54	7
April	14	89	68	21
May	21	81	69	12
June	24	87	62	25
July	20	101	83	18
August	30	83	75	8
September	24	75	64	11
October	18	54	42	12
November	33	91	70	21
December	44	95	73	22
<b>Totaal</b>	<b>319</b>	<b>981</b>	<b>796</b>	<b>185</b>



During our psychological consultations, we mostly see young adults: 50% are between 18 and 25 years old, 25% are between 26 and 35 years old. The main complaints among our patients were depression, sleep problems, excessive worrying and psychosomatic problems.

We worked closely with other organisations in providing psychosocial help and made referrals where other forms of help were necessary.

### GOALS & RESULTS 2022

1. The capacity of other MHPSS organisations declined in 2022. Some organisations discontinued their work or operated with smaller teams. This caused longer waiting times for specialised help.
2. **We responded by adjusting our services and specialising even more** in longer-term psychological support.
3. **We found a location in March 2022 where we can offer psychological care outside the camp.** It helps people leave the stressful context of the camp and improves the quality of our care.
4. In line with the professionalisation of our MHPSS programme, **a database has been developed.** This contributes to **improving the quality** of our consultations and to the transfer of knowledge between volunteers.
5. **In January, we temporarily started a new psycho-educational group:** the Stay Okay group, specifically aimed at young men. Psycho-educational groups such as Stay Okay are designed to educate participants about substance abuse, related behaviour and its consequences. In these groups, we provided information directly applicable to the lives of these men. It raised awareness and provided options for growth and change. Through these groups, we focus on prevention and providing healthy alternatives to substance abuse.
6. The **partnership with our programme in Athens** ensured that we are able to refer people we see on Lesbos to our programme in Athens when they travel further. In this way, we increase and sustain the positive impact of our care.



### 3.3.2 ATHENS

Due to the increased transfers of people from the islands, we saw a rise in the number of people unable to meet their basic needs on the mainland, especially in the big cities. In Athens, more and more people are struggling to find their way and do not know where to go for help. This is why we focus on providing social and psychosocial support in Athens. In April 2022, our first colleagues started in Athens to set up our new programme. Here, we provide psychosocial support to people on the run in an urban context.

The first months of the programme focused on set-up and development. Working in an urban context presents new opportunities, as well as challenges. We built on the knowledge acquired on Lesbos and adapted it to the needs of people on the run in Athens. Through the development of practices and procedures and by developing trainings, a solid foundation was laid for the start of the operational programme. In July, our first volunteer psychologist started in Athens - a milestone for our programme. With her knowledge, she played an important role in developing the training on children and trauma and contributed to the development of clear protocols and all preparations for individual consultations.

With the employment of a Greek psychologist and social worker, the implementation phase of the programme began in November and the first clients were assisted. We received referrals for psychosocial support from organisations in the established network in Athens and collaborated with our team on Lesbos to offer help to the people we saw there as well when they left from Lesbos for Athens. Our psychologist offers support by working with the client to see how they can best cope with daily challenges. This can be done by offering a listening ear, providing psychoeducation and offering coping strategies.

The social worker focuses on supporting people in navigating their way around Athens and accessing basic needs such as shelter, food and medical assistance. We also provided training based on our expertise to other professionals working within the same sector in Athens. In these trainings, we covered topics such as psychological first aid and supporting children with trauma. We also offered intervision sessions to other organisations.

#### GOALS & RESULTS 2022

- 1. In 2022 we laid the foundations for a strong MHPSS programme in Athens.** We developed the administrative part - such as a database and monitoring the quality of our activities - and protocols in preparation for starting consultations. A foundation to keep building on and expand in 2023.
- 2. We built a strong network in Athens,** which gave us a strong picture of the 'social map'. This is important for our social worker's work, as it allows us to show people the right way in Athens and connect them to appropriate care.
- 3. We are a professional and knowledgeable partner in the field of training.** We provided four training sessions in 2022 with different topics. We asked for feedback after each training, thus growing in our professionalism and responding to the needs of the trainees.
- 4. We entered into a partnership with METAdrasi.** They provide interpreters for our activities in Athens: indispensable for the quality of our assistance.
- 5. As an organisation, we learned a lot about starting a new programme in an urban context.** This increased our knowledge as an organisation in terms of developing administrative processes, data collection and monitoring new programmes.



## 3.4 ADVOCACY

### INTRODUCTION

We want to give a voice to those who have no say and represent the interests of people on the run. We do this by influencing policies and the living conditions of people on the run upon their arrival in Europe. Thus, both locally and at European level, we contribute to a fair and humane reception of people on the run. To respond to the rapidly changing circumstances of people on the run in Greece and Europe, we developed a long-term strategy around advocacy in 2022. This strategy focuses on improving the conditions of life in refugee camps and advocating more broadly for fair and viable migration and asylum policies.

### GOALS & RESULTS 2022

#### 1. Development of long-term advocacy strategy.

In 2022, we developed our advocacy strategy, with a focus on contributing to the following three priorities:

- ✓ fair and equal access to healthcare for people on the run including long-term care, access to medication, specialist care and mental health and psychosocial support.
- ✓ living conditions that ensure the health and well-being of people on the run, including access to safe shelter and housing, sufficient food and social support.
- ✓ fair and viable migration and asylum policies, because national and international policies in practice all too often worsen the problems for people on the run

#### 2. Development of our documentation and monitoring systems.

Advocacy and campaigning are most effective when underpinned by evidence, in the form of data and stories, from the field. The basis for this is figures, facts and experiences from our relief work. In 2022, we built systems for collecting relevant data from both medical and psychosocial care to use for concrete improvement of living conditions and policies.

#### 3. Improving living conditions in Mavrovouni refugee camp and the other Greek refugee camps.

We worked against (police) violence towards people in acute psychological distress in Mavrovouni camp and put in place cooperation with camp management, security guards and police in the camp, which led to training for security guards and police to prevent violence and escalation. As a result, there were fewer violent incidents and the level of safety increased. We also pleaded with the Greek Ministry for Asylum and Migration and the European Commission for realistic regulations on the registration and operation of aid organisations in Greece so that organisations like ours can continue their essential work.

#### 4. Fair and viable migration and asylum policies.

In cooperation with three other organisations in the Netherlands, we did the preparatory work for a case that seeks to change the inhumane situation created on the Greek islands after the EU-Turkey deal. The objective is to prevent such 'migration deals', which aim to keep people out of Europe without considering the human rights violations that arise as a result, from being concluded in the future. Boat Refugee Foundation is gathering evidence for the case, which will lead to a government liability case in 2023.







### 3.5 VOLUNTEERS

#### INTRODUCTION

Volunteers are at the heart of our work. An ever-changing group of professional volunteers - doctors, nurses, psychologists, social workers and support crew - are on standby in Greece seven days a week to provide care to people on the run. In the Netherlands, too, we are assisted in many ways by a network of loyal volunteers. Our volunteer management is all about taking good care of our volunteers: from registration until after their return. In 2022, the focus was on responding quickly, with flexibility and systematically, to changes in the demand for help, both in existing and new programmes. We also paid additional attention to keeping volunteers involved and active, for instance through our digital volunteer platform and by organising meetings.

#### RESULTS 2022

##### IN 2022...

- ✓ a recruitment strategy was developed to recruit new volunteers in a structural and proactive way.
- ✓ the (inter)national volunteer recruitment network was expanded.
- ✓ we worked with a structured and sustainable system of up- and downscaling of volunteers that avoided shortages and overcapacities.
- ✓ we worked intensively with our team of interpreters living in the camp on Lesvos and with local volunteer interpreters in Eastern Europe.

In 2022, 223 volunteers committed to our programmes in the Netherlands, Greece, Poland and Moldova. Without them, we wouldn't be able to do our work.

	Applica- tions	Volun- teers	Worked hours
Lesvos	237	122	23.296
Athens	15	2	768
Eastern Europe (23 weeks)	200	59	55.460
Screeners volunteer applications	n.a.	10	1.560
Volunteers The Netherlands	n.a.	30	not meas- urable
<b>Total</b>	<b>452</b>	<b>223</b>	<b>81.084</b>

#### VOLUNTEERS LESVOS

On Lesvos, we work with a rotating team of international volunteers, which in 2022 consisted of an average of 15 people. We recruit volunteers through our social media channels and other online platforms and job sites. Many volunteers sign up because they know someone who has volunteered with us before; when they return home, volunteers act as ambassadors for the organisation because of the positive experience the work has been for them.

In 2022, we focused on further improving volunteer preparation. For example, we give volunteers access to a digital folder with the latest information. This gives volunteers a real and up-to-date picture of the camp situation and the work to be done.

#### VOLUNTEERS ATHENS AND EASTERN EUROPE

In the second half of 2022, the first two volunteers were deployed to our programme in Athens to support in the start-up phase. The selection and supervision policy were the same, but volunteers in Athens provided their own accommodation. The call for volunteers to help with the programme in Eastern Europe was answered by many people: 200 people.



By the end of 2022, we switched from the digital platform Eirene to other ways of communicating and sharing information. On the platform, volunteers could keep in touch with each other and with the organisation and could attend trainings on cultural sensitivity, psychology first aid and self-care, among others. The trainings were transferred to our digital environment, as was the information.

### SELECTION POLICY

We have clear guidelines for hiring volunteers for our programmes. Potential volunteers are carefully assessed accordingly by our screeners. In this way, we guarantee the quality of care for our vulnerable target group. At the same time, we invest in (the relationship with) our volunteers, so that they want to remain involved in our organisation in the future.

- ✓ Our volunteers are specialised professionals with extensive experience in their fields.
- ✓ Besides education and work experience, they meet a number of criteria in terms of motivation, personal characteristics and skills.
- ✓ All of our volunteers are required to provide a Certificate of Good Conduct and sign both our volunteer declaration and code of conduct. Medics also submit a Certificate of Current Professional Status (CCPS), proof of competence, registration and diploma.

### CARE AND SUPPORT

To guarantee the quality of our care, our volunteers receive specific briefings and training focused on our programmes. They can contact their first point of contact, the volunteer coordinator, with all kinds of questions. To take care of their personal vitality, we offer coaching through Coach Activism, an organisation that provides coaching to volunteers in the humanitarian field, with whom we have been working since 2020. In addition, even after their volunteer work, volunteers can talk to a psychologist who has worked as a volunteer themselves. Dutch volunteers can contact the Traumalijn. We

also offer accommodation to volunteers on Lesvos in the volunteer house.

### VALUATION

In 2022, we continued to pay attention to the appreciation of our volunteers. For instance, they receive a small gift on their farewell and volunteers are given extra thanks during holidays. On interpreters' birthdays, they are provided with a cake and gift. When volunteers leave, time is taken for an evaluation.

### INTERPRETER TEAM

Besides external volunteers, we work on Lesvos with a team of interpreters: indispensable volunteers from the camp who support us as interpreter. In 2022, this team consisted of a changing group of about 15 people. These volunteers are recruited locally by our local volunteer coordinator. With the large outflow of people from the camp, many of our interpreters also left in 2022. Recruitment has therefore become more of a priority. Like visiting volunteers, community volunteers receive regular training. As we do not provide the members of this team with accommodation in our volunteer house, they receive remuneration in line with their work and we offer them a meal during shifts. We also invest in the relationship between team members and visiting volunteers through team-building activities.

### VOLUNTEERS IN THE NETHERLANDS

Finally, in the Netherlands we work with a permanent group of around 30 volunteers, including screeners, translators, coaches, and a dozen other support roles. They are recruited, selected, and managed by the volunteer coordinator in the Netherlands who is in close contact with them.

The volunteer coordinator is in regular contact with the volunteers and keeps them informed about our rapidly changing field of work on a biweekly basis. In addition, a (digital) meeting is organised several times a year and a physical meeting once a year.





# 4 FUNDRAISING AND COMMUNICATION

## INTRODUCTION

In 2022, we focused on both establishing processes within our fundraising and developing a fundraising strategy to diversify, increase and sustain our income in the future. Our focus, besides maintaining the connection with our current followers and newsletter readers, was also to broaden our exposure by structurally advertising in a printed newspaper. This brought more brand awareness and new donors.

## GOALS & RESULTS 2021

- 1. The distribution of our **income (€882,023)** in 2022 was as follows: 51% individuals, 32% funds and foundations, 12% religious institutions and 5% companies.
- 2. In 2022, we received a total of **€240,000 from funds**. The majority, €200,000, came from four different funds. Of this, €75,000 we received for our emergency assistance on Ukraine's borders.
- 3. **In 2022, we ran two successful campaigns: #DontForgetUs and #SweetDreams**. The #DontForgetUs campaign drew attention to all the people on the run in Greece who are in danger of

being forgotten. As part of this campaign, a letter (including a card and 'forget-me-not' seeds) was sent to our donors. The aim of this campaign was twofold: to provide information and to motivate donors to recruit new donors in their networks. The #SweetDreams campaign drew attention to the psychological distress we encounter daily in our work. As part of this campaign, a video about

our mental health and psychosocial support programmes was recorded and shared.



## 4. Several actions and events were organised in 2022, most of them by our supporters.

- ✓ Fourteen events were organised by our supporters in 2022. These included collections, sponsor runs and fundraiser nights. Besides collecting donations, these actions also involved sharing information about our work.
- ✓ At the end of 2022, we organised an action by selling Christmas cards ourselves, we cooperated in a sales campaign with Olijfhelden and we were present with a stand at the Nederland Zingt Dag organised by the Evangelische Omroep.

## 5. Our social media and monthly newsletter are important communication tools for our organisation. In 2022, through our social media and newsletter, we created awareness of our work, recruited volunteers and donors, and helped raise awareness about people on the run. The number of newsletter subscribers increased by 7% in 2022.

## 6. Besides social media and the newsletter, online and offline advertisements are also an important way of sharing about our work. In 2022, we started a collaboration with Nederlands Dagblad to regularly bring our work to the attention of readers through columns and advertisements. This resulted in name and subject matter coverage, and donations.

## 7. In 2022, all internal fundraising processes have been defined.

Documenting these processes creates clarity and secures knowledge.

## 8. In the fourth quarter of 2022, we started working with an external fundraising agency to help us develop our fundraising strategy. Our need for sustainable funding from various sources has increased due to decline in income. This collaboration will continue into 2023.





## 5 ORGANISATION

### 5.1 OUR KEYPOINTS

The year 2022 revolved around further professionalization by setting up the organisation in such a way that with the necessary strength and flexibility, both ongoing as well as newly started programs can be carried out and we can be prepared for further expansion when and where our commitment is needed. The most important key points are listed below:

#### IN 2022...

- ✓ We developed strategies and policy which will shape our efforts and method of operation in the years to come;
- ✓ We improved the quality of our assistance and measurability of our results by laying the groundwork for systematic data collection that helps us make data-driven decisions;
- ✓ We developed and improved policy, in particular concerning safety and transparency: we now have clear policy and processes on safeguarding, whistleblowing and anti-fraud. We re-obtained our ISO certification for the Greek branch of the organisation and are making preparations to obtain the CBF certification.
- ✓ We adjusted the organisational structure to the (new) reality: what is required of us as an organisation to effectively carry out our work is changing, both in terms of requests for help and the legal framework of Greece. This means that ensuring we have the right knowledge, capabilities and set-up requires constant attention, and regular adjustment.

### 5.2 ORGANISATION AND BOARD

Boat Refugee Foundation had sixteen permanent (mostly part-time) employees in the Netherlands as of December 2022. The

director manages the Head of Fundraising and Operations, and the Head of Programs, and forms the management team of the organisation together with these two managers. On Lesvos, we have a rotating team of five paid employees (an area manager, three coordinators and an administrative assistant) and in Athens, in December 2022, the team consisted of four paid employees (an area manager, a coordinator, a psychologist and a social worker). For our programs in Moldova and Poland, a medical coordinator and a field coordinator were hired in 2022 for the duration of both programs.

#### EMPLOYEES IN THE NETHERLANDS

*Director:* Annerieke Berg

*Head of Fundraising and Operations:* Johanna van der Meer

*Head of Programs:* Dilanga Manuweera

*Office Manager:* Liese van 't Hoog

*Program Manager Lesvos:* Caroline van Kooten

*Program Manager Athens:* Niska Stoker

*Advocacy coordinator:* Nick van der Steenhoven

*Volunteer coördinator:* Milou Spliet

*Employee Programs:* Ilse Plug

*Employee Planning:* Marit Holwerda

*HR-manager:* Simone van der Velde

*HR employee:* Marlies van der Meiden

*Financial employee:* Gerrit van Vliet

*Communications manager:* Aafke Lamberink

*Employee Communications:* Joanne Timmerman

*Employee Fundraising and*

*Communications:* Hanneke Pors



All paid employees are paid according to scales 1 to 10 of the Collective Labor Agreement for Social Work. In addition, our employees in The Netherlands receive a pension allowance (calculated by the tax administration). Our director received a gross annual salary of €61.225 (including vacation pay and pension allowance).

## VOLUNTEERS

In addition to our permanent employees, the volunteer efforts of many professionals are indispensable in our work. In The Netherlands we have about thirty permanent volunteers who provide us with various forms of support, advice and assistance. On Lesvos, 122 professional volunteers are working as doctors, nurses, psychologists, social

workers, or support crew.

In addition to this there are media volunteers. 59 volunteers are committed to emergency relief in Eastern Europe, and we are tentatively starting with two volunteers in Athens, complementing the permanent Greek team there.

## BOARD

In 2022, Boat Refugee Foundation moved from a governance model to a Supervisory Board. This model suits the organisation's stage of development and gives the organisation more leverage. As of April 2022, Annerieke Berg became Executive Director and was assisted by the newly installed Supervisory Board. This consisted of the following people in 2022:

Name	Role within Supervisory Board	Profession	Relevant ancillary positions 2022
Miguette Jadoul	President	Management development consultant at the Ministry of Foreign Affairs	Active in various roles for the Medical Checks for Children Foundation
Ilse Westerbeek	Vice president	Pediatrician at Amstelland Hospital	Board member Green Food Foundation Medical mission leader Medical Checks for Children Member of Prisma Network
Frédérique Ummels	Member	Instructor General Practitioner at UMCU	None
Pieter van Essen	Member	Manager International Business at Windesheim University of Applied Sciences	President of the client council of care institution 't Zand General member supervisory board SVOSW foundation (secondary education in Steenwijk)

Supervisory Board support:

Marja van Luttkhuizen (employed by Sité Woondiensten as Management assistant)



The Supervisory Board is unremunerated and received no compensation for its duties in 2022. The members can claim reimbursement of travel expenses to and from meetings. Occasional trips (no more than once a year) to our work area are also reimbursed. The Supervisory Board did not make any trips to Greece in 2022.

### ORGANISATION DETAILS

Boat Refugee Foundation  
PO Box 8036  
6710 AA Ede  
info@bootvluchteling.nl

Chamber of Commerce number: 63274337  
Fiscal number: 855164621

ANBI: Boat Refugee Foundation is ANBI registered. This means that donations are tax deductible in The Netherlands.



## 5.3 SOCIALLY RESPONSIBLE CONDUCT

### CLIMATE IMPACT

#### IN 2022...

- ✓ We made fewer business trips.
- ✓ We limited the number of plane trips of international volunteers by forming stable long-term teams.
- ✓ We worked together with inhabitants of Mavrovouni who work for us as translators. By doing so we need fewer international volunteers and limit the amount of plane trips.
- ✓ We encouraged employees to travel by public transport. Costs for this are fully reimbursed.  
We purchased goods locally as much as possible to reduce CO2 emissions.
- ✓ We worked together in transport to keep our environmental impact in this respect as low as possible.
- ✓ We did as much business as possible with suppliers who operate sustainably and slave-free.
- ✓ We did not eat meat in our working environment.

### DIVERSITY AND INCLUSION

An important premise in our work is that we do not only work for and in solidarity with people on the run, but that the people concerned also directly contribute to the decision making and execution of our work in different ways. In 2022 this particularly took shape through the composition of our team on Lesbos and our working method in the different programs on location. These are based on the needs and input of the groups we work for and are also evaluated by them. On Lesbos, inhabitants of the camp and former residents who now live elsewhere on Lesbos, are part of the team. As translators they help break the language barrier between medical volunteers and patients. They also bridge the gap between the team and the community in the camp with their personal background and experiences. We offer them opportunities and room to further engage with us and to develop themselves. In 2023 we aim to include people with a refugee background in our work and decision making on different levels, both at the locations where we are active as in The Netherlands.





## **5.4 CODES OF CONDUCT AND REGULATIONS**

Boat Refugee Foundation wishes to realize its goals with integrity. Sustainability is of great importance for us, and trust is our guiding principle. We work with several regulations, procedures and codes of conduct based on the humanitarian principles of humanity, impartiality, independence, and neutrality.

Boat Refugee Foundation endorses the guiding principles and, where present, codes of conduct of ANBI and also has its own code of conduct. Of course, laws and regulations guide our way of working. In the sections below we highlight the most important procedures, codes of conduct, and regulations.

### **HIRING POLICY VOLUNTEERS**

In our hiring policy we describe the steps a volunteer makes before they are hired and deployed within one of our programs. The goal is to get a good picture of the prospective volunteer who will be filling a position within our organisation, and to inform and prepare this person to the best of our abilities.

### **CERTIFICATE OF GOOD CONDUCT (VOG)**

All employees and volunteers go through an extensive screening process before they make a commitment to Boat Refugee Foundation. Employees and volunteers are always asked to submit a certificate of good conduct (VOG). We also ask Medics to submit a certificate of current professional status (CCPS), a proof of competence and registration, and a diploma.



### **CODE OF CONDUCT**

All employees and volunteers sign our Code of Conduct prior to starting their work. The goal of this Code of Conduct is to describe and guard our professional behavior and to help prevent wrongdoings within and outside of our organisation. Additionally, the Code of Conduct indicates the consequences in case of violation. After all, we work with vulnerable people. By extensively discussing the Code of Conduct with employees and volunteers, we clarify the ethical expectations.

### **SAFEGUARDING HANDBOOK**

In the fourth quarter of 2022 the Safeguarding Handbook was introduced in our organisation. This handbook includes a series of policy measures, procedures, and practices to ensure that people do not suffer harm as a result of using our medical and psychological care, participation in our programs and activities, or contact with our employees (including volunteers) and representatives. We want to actively prevent harm, abuse, and suffering. All employees and volunteers sign a statement in which they declare to have read the handbook and are familiar with its contents.

As an organisation we have a zero tolerance policy concerning sexual exploitation, abuse, and intimidation. We recognize that the risk of such harm can never be completely eliminated. For this reason, 'zero tolerance' also means encouraging reports, investigating and punishing violations of the protective measures described in this handbook and in the Code of Conduct.

In 2022 the organisation received no reports of transgressive behavior.



## MEDIA PROTOCOL

In order to ensure the privacy of people at the camp and to maintain good ethics when it comes to journalism, we have a strict media protocol in place that all volunteers and staff must adhere to.

## CONFIDENTIALITY STATEMENT

Employees are expected to be discreet and to not misuse sensitive information about collaboration partners, volunteers, employees, financial information, or (draft) policy plans. For this purpose employees sign a confidentiality agreement in their contract.

## GUIDELINES FOR SALARIES AND BENEFITS

Employees receive a salary and benefits that are appropriate for the charitable sector. This means that we take into account the nature and objectives of the organisation when determining salaries. Like many other organisations that focus on relief work, Boat Refugee Foundation follows the salary house of the Social Work Collective Labor Agreement. This agreement does not apply to us, but is used by us as a guideline. We apply the scales 1 to 10 from the salary structure of this agreement, in accordance with the work, positions and circumstances of the organisation and our employees.

## FINANCIAL TRANSACTIONS

We apply the four-eyes principle to all financial transactions and work according to fixed financial processes. In the payment of

wages, additional security is built in through a prior check by the HR manager and a subsequent check by the director. The various bank accounts have restricted payment authorization (with limits). The four-eyes principle also applies here. Our annual accounts are audited annually by an external, certified accountant.

## INTERNAL REGULATIONS

Boat Refugee Foundation has drawn up a number of internal regulations and documents. These define the frameworks of the organisation's daily activities. The most important regulations are successively:

- ✓ the Statuts
- ✓ the Code of Conduct the Handbook
- ✓ the Integrity Policy
- ✓ the Safeguarding handbook
- ✓ the Vitality policy
- ✓ the Whistleblower policy
- ✓ the Workplace safety plan

## EXTERNAL GUIDELINES

As an organisation, we operate according to a number of externally recognized guidelines:

- ✓ Regulation on remuneration of directors charity organisations
- ✓ RJ650: our financial statements are audited each year by a certified, approved auditor in accordance with Guideline for Annual Reporting 650.
- ✓ Core Humanitarian Standards
- ✓ ISO 9001:2015 – We work according to this standard on Lesbos
- ✓ CBF Recognition Scheme





### 5.5 FINANCIAL POLICY

In drawing up the financial policy, the Guidelines for Financial Management of Charities, as drawn up by Goede Doelen Nederland, were taken into account.

#### RESERVE POLICY

Boat Refugee Foundation maintains reserves only for specific risks that cannot be covered in any other way. We maintain a continuity reserve and an other reserve. The continuity reserve is formed to be able to continue to meet the organisation's obligations in times of lower income or unexpected expenses. The level of the reserve is subject to a standard of no more than 1.5 times the annual costs of the organisation. In 2022, Boat Refugee Foundation used a reserve to cover obligations entered into for a period of three months (in the case of labor costs) or the duration of the contract (e.g. rental contracts). The calculation method is based on the commitments entered into regarding personnel costs and other contractual obligations as well as the estimated risk of repatriation. All funds that exceed the continuity reserve, the other reserve, will be spent on the objective within a period no longer than three years. The other reserve is at free disposal of the organisation to finance new programs.

#### DESIGNATED FUNDS

In addition to the reserves mentioned above, the organisation maintains designated funds. Designated funds are formed for items that have an external obligation to be spent exclusively on a specific purpose. There were two designated funds in 2022: EO Metterdaad and Ultrasound device. Both funds were fully spent in 2022.

#### INVESTMENT POLICY

The investment policy of Boat Refugee Foundation is formulated as follows: The organisation will not invest in securities (stocks, bonds, etc.) or in durable goods such as real estate and the like. Excess cash, which

will not be spent for an extended period of time, may be placed in a savings account for a certain period of time, e.g. to cover the continuity reserve and outstanding liabilities, such as project obligations. This excess cash is immediately at the free disposal of the organisation.

### 5.6 RISK MANAGEMENT AND INTERNAL GOVERNANCE

For efficient and effective business operations, proper control of risks by means of management measures is of great importance. In doing so, it is important to identify any potential risks, analyze the likelihood of these risks occurring, and to have a clear picture of their potential impact.

#### MEASURES

The following internal management measures have been implemented within our organisation:

- ✓ Monthly control by the director and annual control by an external accountant, which allows financial policy and administration to be demonstrated according to the applicable rules;
- ✓ Budget cycle indicating that budgets have been mapped out before the start of a new year;
- ✓ Structured internal financial reporting in the form of monthly and quarterly reports, enabling accurate monitoring of the financial process;
- ✓ Annual reporting in accordance with Guideline 650, which includes an accountant's review and an overview of the performed work and achieved goals;
- ✓ Clear financial agreements: clear process and mandates on who is authorized to do what. These agreements are evaluated regularly and further refined if necessary;
- ✓ Compliance with compulsory codes of conduct;
- ✓ Minimalizing the risk of financial fraud by implementing the four-eye principle with an active role for the managing director;



- ✓ Advice from third parties on specific areas of legislation and regulations, ensuring compliance on legislation and regulations applicable to our organisation;  
We work with a strict safety protocol in the field. Potential risks concerning safety
- ✓ have been identified in this protocol, and it includes a plan of action for the most

- likely and impactful risks;  
There is close internal collaboration between the volunteer coordinator, HR-manager and Communications department to broadly address volunteer recruitment.

The management measures below were implemented in the organisation by 2022:

RISK	CHANCE	IMPACT	MEASURES
Decrease in number of donors	●●●○○	●●●●○	<ul style="list-style-type: none"> <li>✓ Commitment to various fundraising channels intensified in 2022 with a specific focus on recruiting structural donors.</li> <li>✓ At the end of 2022 we initiated collaboration with an external fundraising agency to address our wish to grow, diversify, and sustain our income. The results of this will become apparent in 2023.</li> </ul>
Too little volunteers	●●○○○	●●●○○	<ul style="list-style-type: none"> <li>✓ A new recruitment strategy was established in 2022 to recruit new volunteers in a structural and proactive way.</li> <li>✓ The (inter)national network for recruitment of volunteers was expanded in 2022.</li> </ul>
Damage to the reputation	●●○○○	●●●○○	<ul style="list-style-type: none"> <li>✓ The approving audit opinion by an external accountant demonstrates sound financial administration (another audit opinion will be issued for the year 2022).</li> <li>✓ Processes have been further refined and described in detail, so that no misunderstandings can arise internally, and a backup has been created automatically in case of an unexpected loss of an employee.</li> <li>✓ The Code of Conduct has been completely revised and is linked to an (implemented) integrity policy and Safeguarding handbook.</li> <li>✓ In 2022 the application for the CBF Seal of Approval was started.</li> </ul>

Aside from the above mentioned risks, there are additional risks when it comes to internal culture, capacity, growth of our programs and tunnel vision linked to our strategic goals which were developed fall of 2021 for the period of 2022-2024. These risks are monitored and discussed quarterly by the management team.



## 5.7 MONITORING AND EVALUATION

Monitoring and evaluation are important tools to guard the progress of our goals and readjust when necessary. Every year we establish our organisation wide goals for the year to come in our [annual plan](#). In our internal annual plan we dive deeper into these annual goals, which are made as measurable as possible. Aside from the goals and intended results of our programs, the annual plan also contains the goals regarding the business side of our organisation (HR, Finance, Fundraising, Communications and Office Management).

The set goals are qualitatively and (when possible) quantitatively monitored within the organisation. The progress is monitored in team meetings of the team progress and the team business operations, and in regular work meetings between the executive responsible and supervisor. This allows for timely adjustments if necessary. Additionally, there are quarterly evaluations with every employee. Aside from functioning and wellbeing of the employee, progress of the goals and results play a big role in this conversation. At the end of the year the internal annual plan is evaluated per team

and the plan for the following year is drawn up, partly as a result of this evaluation.

In the field of communication, a separate evaluation additionally takes place after every campaign. Several matters are structurally monitored, both qualitatively as quantitatively, in monthly reports:

- ✓ Progress of goals programs;
- ✓ Data of medical and psychosocial assistance;
- ✓ Finance (income and expenses in relation to coverage plan and budget);
- ✓ Communication results (follower growth on social media, etc.).

At the strategic level, the management team monitors and discusses the progress of the strategy every three months. Part of this also includes close monitoring of strategic risks. In 2023 we will expand the current monthly reports and add the business side of the organisation. This will provide us with more management data with which we can concretely and actively drive improvement. In order to also professionalize our organisation when it comes to monitoring and evaluation, we will commit to increasing our knowledge in this area.





## 6 FINANCIAL RESULTS

In this chapter we present the results of 2022 and take a glance ahead to 2023 and beyond in terms of finance. Chapter 11 contains operational and organisational expectations for the coming years..

### 6.1 FINANCIAL RESULTS 2022

In 2022 there was a negative result of €-604,395.-. The budget had taken a negative result into account in order to devote part of the large positive result from 2020 to our objectives. In 2022, however, the drawing from reserves was substantially higher than budgeted. Below we list which reserves were used:

Earmarked reserves: the earmarked reserve of €35,963.- was fully spent in 2022. There were two earmarked funds at the beginning of 2022. Both funds were fully spent in 2022. The earmarked fund “Ultrasound device” was spent in the beginning of 2022 on ultrasound machines as part of the relief efforts in Eastern Europe. The Earmarked fund EO Metterdaad consists of project funding from EO Metterdaad for medical and psychosocial aid to people on the run on Lesbos. The original project period was from Jan 1., 2020 to Dec. 31, 2021. Due to Covid-19, full realization could not take place within the project period. With a budget-neutral extension, the project was completed in 2022. The funds were spent on the expansion of volunteer capacity, education, medical assistance, medication and psychosocial support in accordance with the project proposal.

The other reserve decreased in 2022 with €588,432.- and amounted to €520,153.- at the end of 2022. This is at free disposal and

will be spent on the organisation's objectives within a three-year period. In addition to this capital structure, the net cash position at the end of 2022 was sufficient to meet current cash flow obligations.

### 6.2 ANALYSIS OF THE 2022 BUDGET

The difference between the budgeted and actual results can mainly be explained by the lagging income relative to both expenditures and the 2022 coverage plan.





## 6.2.1 INCOME

The income our organisation receives comes mainly from private donors who make a donation once or several times a year. Some of the private donors support us structurally with a periodic donation. The sum of fixed donations in 2022 is similar to the previous year: from €150,689 in 2021 to €151,209 in 2022. The one-time donations from individuals and contributions from religious institutions decreased in 2022 compared to 2021. In total, income compared to 2021 decreased by €221,468, while the budget anticipated an increase in income compared to 2021.

- ✓ Private donors and religious institutions that receive their funds from private individuals have had to deal with less available funds as a result of the inflation that was felt in the Netherlands in 2022 and led to less financial flexibility among individuals.
- ✓ There was less media coverage on the situation of people on the run at the border of Europe. This was partly due to crises in other areas and the decline in attention that structural problems, which the sheltering crisis is by now, have to deal with. The willingness to give for our relief efforts in a context where there is no end in sight seems to be waning, along with the media attention.
- ✓ The commitment to fundraising for relief efforts in Eastern Europe has led to a reduced capacity for general fundraising. In addition, the demand that the unplanned relief efforts in Eastern Europe placed on the capacities of the organisation led to less commitment to fundraising overall.

## 6.2.2 COSTS

### PROGRAMME COSTS

Expenses on programme costs are higher than budgeted. This can be explained by the fact that the personnel costs allocated to programme costs are not included in the budget in that way in advance. These are at-

tributed to the programme costs afterwards on the basis of time records. Additionally, the assistance at the borders of Ukraine had not been budgeted. Non-staff related program expenses turned out lower than budgeted. This can be explained by the following factors:

- ✓ The budget included the start of a medical program on Samos. This start could not take place in 2022.
- ✓ Investments such as solar panels for the mobile clinic and a digital patient record system, which were budgeted, did not take place. The installation of solar panels turned out not to be feasible and sustainable in the setting where we work; the digital patient record system we will start using in 2023.
- ✓ Advocacy expenses were less than what we had budgeted for.

### RECRUITMENT

- ✓ The recruitment costs increased compared to 2021. This is due to additional staffing and the hiring of an external consulting firm to help us create a fundraising strategy, the results of which will become evident starting in 2023.
- ✓ The expenses for recruitment consist of fundraising and communication costs. The ratio of fundraising and communication of total fundraising costs is about 50/50. Much of this communication is aimed at creating awareness and thus could be attributed more to programme costs. Starting in 2023, a more adequate method will be used to monitor what portion of communications can be attributed to our programs and advocacy.





**MANAGEMENT AND GENERAL**

Management and general costs amounted to 19.6% of total costs in 2022. Management and general costs include all activities that do not directly concern our relief and advocacy work, but enable and facilitate the work in the field.

- ✓ The essence of our work is providing medical and psychosocial assistance to people on the run, on locations where this is not or not sufficiently provided. This is an intensive form of service provision that, with laws and regulations on location becoming increasingly strict and demanding, takes up a relatively large amount of capacity. This means that we, compared to organisations that, for example, focus on providing relief goods, we inherently incur more expenses concerning management and general.
- ✓ For the services we offer within our programs, we work with volunteers. As a result, our office support staff weighs relatively heavy. It is part of the current phase of the organisation; the percentage for management and general will decrease in the coming years.
- ✓ The budgeted expansion of our work to Samos was unable to take place in 2022, which affected the ratio of costs for management and general, and programme costs.





## 7 KEY FIGURES

Up until 2022, Boat Refugee Foundation did not use a target ratio for target spending, fundraising and management and general. For 2023 we aim for a ratio of at least 75% programme spending and a maximum of 12% fundraising costs and 13% of management and general.

In the following years we will gradually work towards a higher percentage programme costs.

For every euro spent on fundraising, we aim to generate at least € 8.33 in income by 2023.

### KEY FIGURES

	2022	2021
<b>Income from fundraising</b>	<b>€ 882.023</b>	<b>€ 1.104.041</b>
Programme costs	€ 1.038.266	€ 883.551
Fundraising costs	€ 155.735	€ 98.549
Management and general costs	€ 290.201	€ 252.005
<b>Total expenses</b>	<b>€ 1.484.203</b>	<b>€ 1.234.105</b>
Programme costs in % of income	117,7%	80,0%
Fundraising costs in % of income	17,7%	8,9%
Management and general in % of income	32,9%	22,8%
Programme costs in % of expenses	70,0%	71,6%
Fundraising costs in % of expenses	10,5%	8,0%
Management and general in % of expenses	19,5%	20,4%

Boat Refugee Foundation aims for a ratio of 75% programme costs, 12% fundraising costs and 13% management and general costs.

- Hypothermia + hyperthermia
- CO poisoning
- Common mental health presentations





## 8 SUPERVISORY BOARD



### 8.1 REVIEW

2022 was a tumultuous year. The war in Ukraine, the ongoing migration and refugee problems and the aftermath of Covid-19 had a huge impact on the world we live in, as well as on Boat Refugee Foundation. In Spring, for example, the organisation decided to go to Ukraine's external borders to provide assistance, saw its work in Greece becoming even more relevant, and also felt the effects of Covid-19 through the changing fundraising field. Internally, the organisation also went through a massive change: the transition from a Board to an – in terms of composition almost entirely new – Supervisory Board (structure),

the departure of the managing director and the arrival of a new one on January 1, 2023, and the move to new headquarters just before Christmas.

In April of that turbulent year the new Supervisory Board took office and I was given the opportunity to take over the gavel from René Berg, who had devoted more than seven years of enthusiasm, dedication and action-oriented work to Boat Refugee Foundation. The supervisory board is grateful to René for everything he meant to the organisation. The same applies to managing director Annerieke Berg, whom we said goodbye to at the end of December and who stood at the cradle of the organisation together with René. Without them, there would be no Boat Refugee Foundation. With their passion, drive, and heart for people, they provided the face and inspiration for the organisation. Annerieke also deserves the gratitude and appreciation of the supervisory board for her years of dedication and decisiveness.

Part of the further professionalization of the organisation at the end of 2021 was the transformation from a board to a supervisory board model. This step should give board and organisation more strength. The arrival of Esther Vonk as the new managing director has added force to this. Esther brings a great deal of knowledge and experience in the field of policy, strategy development and fundraising with her. The supervisory board is pleased with her arrival and looks forward with confidence to the development of a strategic plan for the coming years. This first year will mainly require a clear vision and deeper understanding of the organisation and its issues from Esther and the management team. With the horizon being an organisation that is and remains effective and efficient and is able to attract the right financial resources to do so.

As in the past year, the supervisory board will fulfill its tasks from its role as supervisory body, advisor (with solicited and unsolicited advice) and employer with respect to the managing director. Where necessary and appropriate the supervisory board will also act as an ambassador and (continue to) engage with both internal and external stakeholders. The supervisory board agenda and activities last year were strongly focused on getting to know each other, gathering information and team building. In addition, the supervisory board meetings were dominated by the (upcoming) change of management, the strategic choices facing the organisation and finances. Aspects that remain important in 2023 as well. Sustainable value creation for the organisation in the long term are goal and mission for the supervisory board, after all. From the perspective of being a good employer, the arrival of the new managing director, her collaboration with the management team and the so-called 'soft controls' (organisational cultural aspects) will also receive attention in 2023.



In doing so, the supervisory board will be at an appropriate distance from management and organisation, taking into account its roles and responsibilities in accordance with the Governance Code for Culture. At the same time, the supervisory board members are also warmly involved in the work and ups and downs of the organisation, its volunteers and, of course, the people on the run. They are the ones we keep in mind during and after every meeting.

To conclude: the past year has demanded a lot from all employees, volunteers and the management, especially also due to the global crises and uncertainties. At the same time, all showed tremendous passion, drive, commitment and creativity; elements that are precisely what is needed in these times. And it is precisely in times of crisis and uncertainty that the organisation shows its justification to exist. The supervisory board hereby expresses its great gratitude to all those involved: THANK YOU for your perseverance and hard and good work. You make the difference. These times will remain turbulent, geopolitically, for the organisation, and for all of those who need to and continue to flee their country. Keep taking action, and keep doing what you can – putting people before borders.

### **MIGUETTE JADOUL**

President of the supervisory board

## **8.2 FACTS & FIGURES**

The Articles of Association, the Regulations of the Supervisory Board of Boat Refugee Foundation and the Code of Good Governance of the Cooperating Sector Organisations for Philanthropy (SBF) describe the principles and various roles of the Supervisory Board. The Regulations also contain specific guidelines for the composition, profile, appointment, resignation, compensation, meetings, tasks and competences, functioning in relation to the management, evaluation and continuous development, transparency and external accountability.

The supervisory board considers good, responsible and transparent management and its internal supervision important and notes in this regard that in 2022 it applied this accordingly. Any deviations from this are accounted for by the supervisory board in this report.

The supervisory board consisted of four members in 2022 in accordance with the

articles of association and the regulations of the supervisory board. They were each appointed for a period of four years and may be reappointed for a maximum of one more four-year term thereafter. In 2022, Merien Fortuijn and René Berg stepped down and Miguette Jadoul, Frederique Ummels and Ilse Westerbeek took office. In the recruitment and selection of the new Supervisory Board members, diversity and complementarity in the composition was explicitly considered. The Supervisory Board has its retirement schedule on the agenda for one of its first meetings in 2023.

Where possible, the supervisory board maintains collective and collegial supervision. It also works with fixed committees or delegations. The supervisory board appointed these committees during 2022 and will evaluate this working method in 2023. The legal/risk/labor management component is discussed in plenary, with external advice being obtained when necessary.



As of December 31, 2022, the division of responsibilities of the supervisory board was as follows:

	<b>Task allocation/ committees</b>	<b>Commencement of first term</b>	<b>End of current term</b>
President Miguette Jadoul	Organisation, HR	April 1, 2022	April 1, 2026
Vice president Ilse Westerbeek	Organisation, HR, medical, psychosocial	April 1, 2022	April 1, 2026
Member Frédérique Ummels	Volunteer management, medical, psychosocial	April 1, 2022	April 1, 2026
Member Pieter van Essen	Volunteermanagement, audit committee	April 10, 2019	April 10, 2023

The Supervisory Board believes that all Commissioners were independent in 2022 in accordance with the criteria in the code of good governance of the Samenwerkende Brancheorganisaties Filantropie (SBF) and which the organisation has laid down in its statutes and regulations.

### ACTIVITIES

The supervisory board met a total of nine times (including in the context of decision-making around the recruitment and appointment of the new managing director), four of which were regular meetings. In addition, the supervisory board had a team building day, during which further acquaintance was also made with the new managing director. Important topics on the agenda were the vision, mission and strategy of the organisation, finance (budget/ forecasts and risks), the annual plan and other policy plans, fundraising and developments in regard to external stakeholders, volunteer management, developments on the specific locations where the organisation is active, the relocation to a different building in Ede, and of course the imminent change of board and a final transfer.

### EMPLOYERSHIP AND REMUNERATION COMMITTEE

The supervisory board is employer of the managing director. The former managing director indicated in May 2022 that she would be ceasing her activities. A recruit-

ment and selection procedure was initiated as a result of this.

The entire supervisory board participated in this procedure, hearing the organisation's ideas and wishes and cooperating with the HR department. The supervisory board was unanimous in its choice for Esther Vonk as new managing director as of January 1, 2023. In 2023 the supervisory board will conduct an exit interview with the former managing director and a commencement interview with Esther.

### SELF EVALUATION

The supervisory board plans to conduct annual self-evaluations and has this scheduled for the second half of 2023. A first self-reflection took place during the team day in November 2022.

### EXPERTISE AND CONTENT DEVELOPMENT

The supervisory attended a half day supervision training course led by an external trainer. For 2023, with a focus on the optimal functioning of the supervisory board, it will be examined which in-depth training and additional knowledge is (possibly) still desirable and how this can best be acquired and/or organized. For 2023, the supervisory board also intends to draw up a supervisory framework.



## 9 CONCLUSION

### 9.1 SUMMARY REVIEW

2022 presented us with considerable challenges. As in 2021, we faced a global pandemic that continued to affect our work and the lives of the people we work for in many ways. In addition, the war in Ukraine caused a sharp increase in the number of people on the move and a change in the geopolitical context in Europe. Add to this the fact that the context in which we were working, especially in the field of human rights and the attitude of European governments, became increasingly grim and restrictive, the requirements imposed on humanitarian organisations became even stricter and, as a result, the space for manoeuvre deteriorated considerably.

We set up our organisation in 2022 to develop clear strategies on which to base decisions in 2023. These include improving the quality of our work by making data-driven decisions and creating policies in a variety of areas. For example, safeguarding, whistleblowing, anti-fraud and anti-corruption. In doing so, we make our work more effective, clearer and safer. For ourselves, but above all for the people we serve. We also drew up a clear advocacy strategy. We want to make that a key focus in 2023. In addition, we were able to expand our psychosocial work to Athens.

### 9.2 STRATEGIE EN VOORUITBLIK 2023

Looking ahead to 2023, we see challenges and opportunities. Geopolitical developments continue to present us with new and increasingly urgent challenges. More and more people have to flee their countries of origin and Europe is less and less willing to receive them. Sounds about the 'migration crisis' and limits to reception capacity overshadow the priority given to just and humane reception of people who need it. On the edges of Europe, a permanent emergency with tens of thousands of people without access to basic needs and protection of their rights has emerged. In the midst of this completely inappropriate situation, we continue our work: providing

medical and psychosocial care to people in need and advocating on their behalf. This is the contribution we do as Boat Refugee Foundation.

We also see plenty of opportunities to use the experience and expertise we have gained to do more for people on the run. For example, we are positive about expanding existing programmes where possible and are exploring possible new programmes.



We will start 2023 with a new director: in January we will say goodbye to Annerieke Berg and Esther Vonk will take over the role of director. 2023 will be all about consolidating what we put in place in 2022 and previous years, while taking a fresh look at the organisational structure including the necessary systems, work processes and policies. The aim is to set up a future-proof organisation that is equipped to anticipate and move with the ever-changing context in which we operate and the resulting requests for help.

In addition to the operational strategy map we developed for the period 2022-2024, we are developing a multi-year strategy based on a 'theory of change' with clearly formulated impact objectives. This step will help us work in a more impact-driven way and structure our programmes in such a way that we contribute as much as possible to our main goals: providing direct medical and psychosocial care to people on the move on the edges of Europe who would be excluded from these basic needs without our help, and ensuring fair and humane reception and living conditions.



To achieve this and increase our impact - directly, by reaching as many people in need of our help as possible and, in addition, by contributing to structural improvement in how we in Europe accommodate people who have had to flee their countries and seek a safe new home here - we also need funds. A substantial challenge therefore lies in creating a stable financial base to continue our work in 2023 and beyond and to expand where necessary. In a changing giving context, the search is on for new ways to mobilise giving willingness and keep people engaged in our work and the mission we are committed to. This not only means that it is urgent to generate more income to continue doing our work, but also that we will invest in diversifying our income by engaging new funds and increasing our base of private donors. We are committed to maximising sustainability through multi-year funding relationships. We will capitalise on the opportunities here with our communication and fundraising in 2023..

Creating a future-proof organisation and growing impact are the focus for 2023. Consolidating, strengthening and further expanding existing programmes and, where necessary and possible, expanding them based on where our strengths and expertise lie, is part of this. We remain active on Lesbos, providing medical and psychosocial care 365 days a year from our clinic in Mavrovouni refugee camp (and possibly later in the year in Vastria), and outside the camp with psychosocial support from community centre Parea. We continue to provide training to refugee camp residents as well as fellow

organisations and other actors such as the police, and are always working strategically together. In Athens, we are building further on what was started in 2022, with expansion of our care delivery, greater outreach and cooperation in the chain of relief in the Athens landscape. In both locations, we are keen on moving with the ever-changing context and our relevance and effectiveness. Expansion to other 'hotspot' islands such as Samos or Chios is among the possibilities; the need for assistance is there and we will answer it if the context and our organisational and financial resources allow us to do so.

Lastly, we are taking a quality step forward by developing a framework for monitoring and evaluation and further substantiating our advocacy with evidence from our practice in the field.

At the end of 2023, we plan to be stronger and even more decisive and to enter 2024 with confidence. Confidence based on a solid organisation that has its foundations in order; confidence in our constituency of volunteers, donors and everyone who contributes to our work in so many ways. Confidence based on a stable financial base. And confidence, sometimes against the odds, that one day our work will no longer be needed: a lasting confidence that people before borders will become the starting point, rather than the other way around.





### 9.3 ABRIDGED BUDGET 2023

#### **COSTS**

	<b>Programme costs</b>	<b>Fundrai- sing</b>	<b>Management &amp; General</b>	<b>TOTAL</b>
<b>Personnel costs</b>	<b>€ 763.940</b>	<b>€ 138.271</b>	<b>€ 55.241</b>	<b>€ 957.452</b>
<b>Depriciation</b>			<b>€ 19.560</b>	<b>€ 19.560</b>
Housing costs	€ 109.488		€ 47.004	<b>€ 156.492</b>
Car costs	€ 48.600			<b>€ 48.600</b>
Office costs	€ 11.196		€ 26.247	<b>€ 37.443</b>
Organisational costs			€ 9.000	<b>€ 9.000</b>
Accounting and consultancy fees	€ 3.600		€ 33.000	<b>€ 36.600</b>
Administrative costs	€ 300		€ 5.100	<b>€ 5.400</b>
Fundraising & Communications	€ 804	€ 41.870		<b>€ 42.674</b>
Other programme costs	€ 210.270			<b>€ 210.270</b>
<b>Other operating costs</b>	<b>€ 384.258</b>	<b>€ 41.870</b>	<b>€ 120.351</b>	<b>€ 546.479</b>
One-off costs				<b>€ -</b>
Contribution volunteers	€ -22.320			<b>€ -22.320</b>
Difference to coverage plan			€ -12.638	<b>€ -12.638</b>
<b>TOTAL</b>	<b>€ 1.125.878</b>	<b>€ 180.141</b>	<b>€ 195.152</b>	<b>€ 1.501.171</b>



## **INCOME**

Private individuals	€ 398.171	
Religious institutions	€ 78.000	
Schools	€ -	
Funds	€ 1.000.000	
Companies	€ 25.000	
From reserves		
<b>TOTAL</b>		<b>€ 1.501.171</b>



**FINANCIAL  
STATEMENTS  
2022**



# 10 FINANCIAL STATEMENTS 2022

## 10.1 BALANCE SHEET AT 31 DECEMBER 2022

### ASSET

	2022	2021
<b>Tangible fixed assets</b>	<b>€ 41.258</b>	<b>€ 49.197</b>
Receivables and accruals	€ 107.945	€ 31.703
Liquid resources	€ 789.662	€ 1.441.587
<b>Total short-term assets</b>	<b>€ 897.607</b>	<b>€ 1.473.291</b>
<b>TOTAL</b>	<b>€ 938.865</b>	<b>€ 1.522.488</b>

### LIABILITIES

	2022	2021
<b>Reserves:</b>		
Continuity reserve	€ 320.000	€ 300.000
Other reserves	€ 520.153	€ 1.108.585
<b>Total reserves</b>	<b>€ 840.153</b>	<b>€ 1.408.585</b>
Earmarked funds	€ -	€ 35.963
Short-term liabilities	€ 98.712	€ 77.940
<b>TOTAL</b>	<b>€ 938.865</b>	<b>€ 1.522.488</b>



**10.2 STATEMENT OF INCOME AND EXPENDITURE 2022**

**INCOME AND EXPENDITURE**

	2022	Budget 2022	2021
<b>INCOME</b>			
Donations and income from fundraising	€ 882.023	€ 1.148.000	€ 1.104.041
<b>Sum of raised income</b>	<b>€ 882.023</b>	<b>€ 1.148.000</b>	<b>€ 1.104.041</b>
Other income	€ -	€ -	€ -
<b>Sum of income</b>	<b>€ 882.023</b>	<b>€ 1.148.000</b>	<b>€ 1.104.041</b>
<b>EXPENDITURE</b>			
<b>Spend on objectives:</b>			
Objectives MHPSS, Medical en Advocacy	€ 1.038.266	€ 797.240	€ 883.551
<b>Fundraising costs</b>	<b>€ 155.735</b>	<b>€ 50.800</b>	<b>€ 98.549</b>
<b>Management and general costs</b>	<b>€ 290.201</b>	<b>€ 749.960</b>	<b>€ 252.005</b>
<b>Sum of expenditure</b>	<b>€ 1.484.203</b>	<b>€ 1.598.000</b>	<b>€ 1.234.105</b>
<b>Balance of financial income and expenditure</b>	<b>€ -602.179</b>	<b>€ -450.000</b>	<b>€ -130.064</b>
Financial income and expenditure	€ -2.216	€ -	€ -4.356
<b>Balance of income and expenditure</b>	<b>€ -604.395</b>	<b>€ -450.000</b>	<b>€ -134.419</b>
<b>Appropriation balance of income and expenditure</b>			
Continuity reserve	€ 20.000	€ -	€ -
Earmarked funds	€ -35.963	€ -	€ -87.528
Other reserve	€ -588.432	€ -450.000	€ -46.891
<b>TOTAL</b>	<b>€ -604.395</b>	<b>€ -450.000</b>	<b>€ -134.419</b>

**10.3 CASH FLOW STATEMENT OF 2022****CASH FLOW OVERVIEW FROM OPERATIONS**

	2022	2021
Result	€ -604.395	€ -134.419
Depreciation	€ 17.414	€ 16.818
<b>Change in working capital:</b>		
Change in receivables and accruals	€ -76.242	€ -16.076
Change in short-term liabilities	€ 20.772	€ 69.827
<b>Total change in working capital</b>	<b>€ -55.470</b>	<b>€ 85.903</b>
<b>TOTAL</b>	<b>€ -642.451</b>	<b>€ -31.699</b>

**CASH FLOW OVERVIEW INVESTMENT ACTIVITIES**

	2022	2021
Investments	€ -9.475	€ -10.935
Divestments	€ -	€ -
<b>Net cash flow</b>	<b>€ -651.925</b>	<b>€ -42.637</b>
Liquid resources 1 January	€ 1.441.587	€ 1.484.221
Liquid resources 31 December	€ 789.662	€ 1.441.584



## 10.4 NOTES TO THE FINANCIAL STATEMENT 2022

### GENERAL

The financial statements have been prepared in accordance with accounting principles generally accepted 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 applies specifically to fundraising organisations. Where the guidelines differ, RJ 650 prevails.

The financial statements are prepared on the basis of historical cost. Unless stated otherwise, assets and liabilities are valued at nominal value. Income is allocated to the period in which it is realised. Expenses are recognised in the year in which they are foreseeable.

### ACCOUNTING POLICIES

Alle activa en passiva zijn gewaardeerd tegen nominale waarde, tenzij anders is vermeld.

### DEFINITIONS

#### ***Tangible fixed assets***

Tangible fixed assets are valued at acquisition values reduced by straight-line depreciation. No residual value is taken into account. Depreciation is applied from the time of commissioning.

#### ***Receivables***

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

#### ***Liquid assets***

The liquid assets are held for the purpose of the foundation's objective and are sufficient in view of the project commitments and the recognised continuity and earmarked reserves.

#### ***Reserves***

The main Reserves section includes the continuity reserve, the earmarked reserve and the other reserves. Boat Refugee Foundation maintains a continuity reserve to cover commitments undertaken (rental contracts, insurance and employment contracts) for a period of three months (in the case of labour costs) or the duration of the contract (maximum one year; e.g. rental and insurance contracts). The calculation methodology is based on the commitments undertaken in respect of personnel costs and other contractual obligations as well as the estimation risk for repatriation. This reserve is reviewed annually and adjusted where necessary.

The other reserve is at the free disposal of the foundation, in particular to fund new projects.

#### ***Earmarked funds***

Earmarked funds are created for items subject to an external obligation to spend exclusively on a specific purpose.

#### ***Short-term debts***

Short-term debt refers to liabilities with a maturity of less than one year. Valuation is at nominal value.

#### ***Cash flow overview***

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



### **Continuity**

After the close of 2022, a considerable challenge lies in creating a stable financial base to continue our work in 2023 and beyond. The financial situation at the end of 2022 prompts the implementation of a number of cost-cutting measures. For instance, salaries have not been adjusted for inflation. Although we consider this undesirable HR policy, we saw the need to limit further increases in salary costs. As soon as the financial situation allows, we will still adjust for inflation. In addition, a series of more drastic cost-cutting measures were taken after the first quarter, including a substantial reduction of the team in the Netherlands. With these and other interventions, we have been able to adjust the budget downwards for the second half of 2023. Equally important is raising income. In cooperation with our partner Han Valk Fundraising Consultancy, we focus on diversification of income (both private and from funds), growth of income and sustainability by entering into multi-year funding relationships. Every quarter we evaluate the financial situation and make necessary and appropriate interventions, on both the expenditure and fundraising side.

### **ACCOUNTING POLICIES**

#### **General**

Income and expenses are determined in accordance with the accounting policies mentioned above. Income is recognised 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 are received. Inheritances are accounted for in the year that the amount can be reliably determined.

#### **Other income**

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

#### **Costs**

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

### **REMUNERATION DIRECTOR**

The Supervisory Board adopted the remuneration policy, the level of executive remuneration and the level of other remuneration components. The policy is updated periodically. The last review was in 2022.

In determining the remuneration policy and setting the remuneration, Boat Refugee Foundation follows the Regulation on Remuneration of Directors of Charitable Organisations (see [www.goededoelennederland.nl](http://www.goededoelennederland.nl)).

The regulation provides a maximum standard for annual income based on weighting criteria. The weighing of the situation at Boat Refugee Foundation was done by the Supervisory Board. This led to a so-called BSD score of 425 points with a maximum annual income of €124,142 (1 FTE/12 months).

The director's actual annual income relevant for the assessment, against the applicable limits, was €61,225 for Annerieke Berg (1 FTE/12 months). This remuneration remained within the applicable limits.





The annual income, taxed remunerations/additions, pension compensation and other long-term remuneration for Annerieke Berg remained within the maximum amount of €124,142 per year included in the regulation with an amount of €61,225. Moreover, the taxed allowances/additions, the pension compensation and the other long-term remuneration were in reasonable proportion to the annual income.

The amount and composition of the remuneration are explained in the financial statements in the notes to the statement of income and expenditure.

Name	Annerieke Berg
Position	Directeur
<b>Employment:</b>	
Nature (duration)	Undetermined time
Hours per week	40
Parttime percentage	100
Period	1/1-31/12
<b>Remuneration (EUR):</b>	
<i>Annual income:</i>	
Gross wage/salary	€ 52.716
Holiday allowance	€ 4.093
Fixed end-of-year bonus	€ 0
Unused holidays	€ 0
<b>Total</b>	<b>€ 56.809</b>
<b>Taxed allowances/additions:</b>	
Pension charges (employer's part)	€ 0
Pension compensation	€ 4.416
Other long-term remuneration	€ 0
Employment termination benefits	€ 0
<b>Total 2022</b>	<b>€ 61.225</b>
<i>Total 2021</i>	<i>€ 57.506</i>

The annual income of the director (in paid employment) remains within the maximum of € 124,142 (1 FTE/12 months) according to the Regulation on the remuneration of directors of charitable organisations. Please refer to section 6.2 of the annual report for an explanation of the policy and principles for the director's remuneration. No loans, advances or guarantees were granted to the director.

**10.5 EXPLANATION OF THE BALANCE SHEET (I)****TANGIBLE FIXED ASSETS**

	2022	2021
<b>Inventories and transport equipment:</b>		
<i>Book value at 1 January</i>		
Acquisition value	€ 85.044	€ 74.109
Accumulated depreciation and impairment losses	€ -35.847	€ -19.029
<b>Total book value at 1 January</b>	<b>€ 49.197</b>	<b>€ 55.080</b>
<b>Mutations:</b>		
Investments	€ 9.475	€ 10.935
Divestments	€ -	€ -
Depreciation	€ -17.414	€ -16.818
Depreciation divestments	€ -	€ -
<b>Total mutations</b>	<b>€ -7.939</b>	<b>€ -5.883</b>
<i>Book value at 31 December</i>		
Acquisition value	€ 94.519	€ 85.044
Accumulated depreciation and impairment losses	€ -53.261	€ -35.847
<b>Total book value at 31 December</b>	<b>€ 41.258</b>	<b>€ 49.197</b>

**10.5 EXPLANATION OF THE BALANCE SHEET (II)****RECEIVABLES AND ACCRUALS**

	2022	2021
Guarantee deposits	€ 16.661	€ 6.500
Prepayments	€ 34.904	€ 25.203
Amounts to be received	€ 56.380	€ -
<b>TOTAL</b>	<b>€ 107.945</b>	<b>€ 31.703</b>

**LIQUID ASSETS**

	2022	2021
Cash	€ 1.870	€ 5.767
Banks	€ 787.302	€ 1.435.807
Cash transfers in transit	€ 490	€ 13
<b>TOTAL</b>	<b>€ 789.662</b>	<b>€ 1.441.587</b>

**EQUITY**

	2022	2021
<b>Continuity reserve:</b>		
Balance on 1 January	€ 300.000	€ 300.000
Result appropriation	€ 20.000	€ -
<b>Balance on 31 December</b>	<b>€ 320.000</b>	<b>€ 300.000</b>
<b>Other reserve:</b>		
Balance on 1 January	€ 1.108.585	€ 1.155.476
Result appropriation	€ -588.432	€ -46.891
<b>Balance on 31 December</b>	<b>€ 520.153</b>	<b>€ 1.108.585</b>

**10.5 EXPLANATION OF THE BALANCE SHEET (III)****EARMARKED FUNDS**

	2022	2021
<b>Earmarked fund "Ultrasound device":</b>		
Balance on 1 January	€ 10.000	€ 10.000
Result appropriation	€ -10.000	€ -
<b>Balance on 31 December</b>	<b>€ -</b>	<b>€ 10.000</b>
<b>Earmarked fund EO Metterdaad:</b>		
Balance on 1 January	€ 25.963	€ 113.491
Result appropriation	€ -25.963	€ -87.528
<b>Balance on 31 December</b>	<b>€ -</b>	<b>€ 25.963</b>

The earmarked fund "Ultrasound device" was fully spent in early 2022. The earmarked fund EO Metterdaad was created from project funding by EO Metterdaad for psychological and medical care for people on the move on Lesbos. The total available budget was €410,000. The original project period was from 1 January 2020 to 31 December 2021. Due to COVID-19, the funds could not be fully spent within the project period. Therefore, a budget-neutral extension took place in 2022. In 2022, the project was completed. The funds were spent on the expansion of volunteer capacity, education, medical care, medication and psychosocial support as per the project proposal.

**SHORT-TERM DEBTS**

	2022	2021
Accounts payable	€ 36.648	€ 14.384
Holiday allowance obligation	€ 24.344	€ 19.469
Net wages payable	€ -	€ -
Tax authorities on payroll tax	€ 15.363	€ 22.359
Accrued expenses and liabilities	€ 22.356	€ 21.727
<b>TOTAL</b>	<b>€ 98.712</b>	<b>€ 77.940</b>

**Off-balance sheet obligations**

A rental agreement has been concluded with Graumans Beheer until 30-6-2026 for the office building at Keesomstraat 36a in Ede with a notice period of 12 months. On Lesbos and in Athens several rental agreements have been concluded for accommodation of the volunteers, space for activities and office space with terms of up to 6 months, total obligation for 2023 on the balance sheet date is €56,950.88.

**10.6 EXPLANATION OF THE STATEMENT OF INCOME AND EXPENSES (I)**

	<b>2022</b>	Budget 2022	<b>2021</b>
<b>Donations and income from fundraising:</b>			
Project grant EO Metterdaad	€ 43.400	€ 41.000	€ 20.350
Private donations	€ 378.798	€ 542.500	€ 554.682
Donations religious institutions	€ 95.987	€ 174.000	€ 177.029
Donations schools	€ -	€ 4.500	€ 3.170
Donations non-profit organisations	€ 159.793	€ 356.000	€ 262.352
Donations companies	€ 42.905	€ 30.000	€ 45.731
Income labelled donations	€ 157.994	€ -	€ 40.728
Profit from sales (Christmas cards)	€ 3.146		
<b>Total donations and income from fundraising</b>	<b>€ 882.023</b>	<b>€ 1.148.000</b>	<b>€ 1.104.041</b>
<b>Other income:</b>			
Other income:	€ -	€ -	€ -

**10.6 EXPLANATION OF THE STATEMENT OF INCOME AND EXPENSES (II)**

	<b>2022</b>	Budget 2022	<b>2021</b>
<b>Spent on objectives:</b>			
Project expenses on Lesbos   MHPSS	€ 203.331	€ 184.280	€ 149.780
Project expenses on Lesbos   Medical	€ 221.477	€ 287.106	€ 205.913
Project expenses in Athens   MHPSS	€ 66.396	€ 100.000	€ -
Project expenses on Samos   Medical	€ -	€ 183.855	€ -
Project expenses in Eastern Europe   Medical	€ 20.668	€ -	€ -
Assessment missions MHPSS/Medical	€ 4.360	€ 10.000	€ 2.247
Non-location project expenditure	€ 44.692	€ -	€ -
Advocacy	€ -	€ 32.000	€ 29.132
Spending labelled donations	€ 157.994	€ -	€ 40.728
Personnel costs	€ 319.367	€ -	€ 455.752
<b>Total spent on objectives</b>	<b>€ 1.038.266</b>	<b>€ 797.240</b>	<b>€ 883.551</b>
<b>Fundraising costs</b>			
Promotion	€ 2.497	€ 4.200	€ 5.449
Representation costs	€ 896	€ 600	€ 702
Fundraising	€ 45.703	€ 36.000	€ 32.229
Communications	€ 6.431	€ 10.000	€ 7.490
<b>Total fundraising costs</b>	<b>€ 55.527</b>	<b>€ 50.800</b>	<b>€ 45.872</b>
Personnel costs	€ 100.174	€ -	€ 52.677
Third-party activities	€ -	€ -	€ -
<b>TOTAL</b>	<b>€ 155.735</b>	<b>€ 50.800</b>	<b>€ 98.549</b>

**10.6 EXPLANATION OF THE STATEMENT OF INCOME AND EXPENSES (III)**

	<b>2022</b>	Budget 2022	<b>2021</b>
<b>Management and general costs:</b>			
Personnel costs	€ 170.357	€ 610.487	€ 152.712
Housing costs	€ 30.908	€ 26.136	€ 29.884
Office and general costs	€ 71.522	€ 90.847	€ 52.591
Depreciation costs	€ 17.414	€ 22.490	€ 16.818
<b>Total management and general costs</b>	<b>€ 290.201</b>	<b>€ 749.960</b>	<b>€ 252.005</b>
<b>Personnel costs:</b>			
Gross wages incl. holiday allowance	€ 468.659	€ 446.897	€ 529.246
Wage subsidies	€ -4.866	€ -	€ -1.574
Social premiums	€ 54.527	€ 32.122	€ 61.544
Health insurance	€ 31.212	€ 22.887	€ 34.978
WKR regulation	€ 5.187	€ 7.821	€ 5.119
Canteen costs	€ 138	€ -	€ 972
Travel costs	€ 11.149	€ 12.000	€ 8.774
<b>Labour</b>	<b>€ 1.181</b>	<b>€ 2.400</b>	<b>€ 1.336</b>
Hiring third parties	€ -	€ 12.500	€ -
Other personnel costs	€ 22.725	€ 73.860	€ 20.746
<b>Total personnel costs</b>	<b>€ 589.913</b>	<b>€ 610.487</b>	<b>€ 661.141</b>
Charged to spent on 'Objectives'	€ -319.367	€ -	€ -455.752
Charged to fundraising costs	€ -100.174	€ -	<b>€ -52.677</b>
<b>TOTAL</b>	<b>€ 170.372</b>	<b>€ 610.487</b>	<b>€ 152.712</b>

Note: During the financial year, the number of FTEs averaged 18.0 (in 2021: 15.4) The director's salary in 2022 was € 61.225. There is no remuneration for the board.

**10.6 EXPLANATION OF THE STATEMENT OF INCOME AND EXPENSES (IIII)**

	<b>2022</b>	Budget 2022	<b>2021</b>
<b>Housing costs:</b>			
Office rent	€ 26.636	€ 26.136	€ 25.592
Energy costs	€ -	€ -	€ -
Other housing costs	€ 4.272	€ -	€ 4.293
<b>Total housing costs</b>	<b>€ 30.908</b>	<b>€ 26.136</b>	<b>€ 29.884</b>
<b>Office and general costs:</b>			
Office supplies	€ 2.176	€ 2.100	€ 10.087
Phone and internet	€ 8.135	€ 2.160	€ 3.247
IT costs	€ 7.723	€ 4.920	€ 6.012
Insurances	€ 9.055	€ -	€ 1.140
Board costs (expenses on declaration basis)	€ 3.059	€ 4.600	€ 993
CO2 compensation	€ -	€ 2.000	€ 2.174
Accounting and consultancy fees	€ 36.284	€ 30.865	€ 20.912
Banking costs	€ 5.100	€ 10.440	€ 5.501
Other costs	€ -9	€ 33.762	€ 2.525
<b>Total office and general costs</b>	<b>€ 71.522</b>	<b>€ 90.847</b>	<b>€ 52.591</b>
<b>Depreciation:</b>			
Depreciation costs	€ 17.414	€ 22.490	€ 16.818
<b>Financial income and expenses:</b>			
Interest charges	€ 2.216	€ -	€ 4.356
<b>Total Financial expenses:</b>	<b>€ 2.216</b>	<b>€ -</b>	<b>€ 4.356</b>





## ANNUAL REPORT 2022

### 10.7 EXPLANTATION EXPENDITURE (I)

	Spent on objectives				Fundraising costs	Management and general costs	Total actual 2022	Budget 2022
	MHPSS	Medical	General in-ventarisation	Advocacy				
Project expenses on Lesvos	€ 203.331	€ 221.477	€ 22.667				€ 447.475	€ 471.385
Project expenses in Athens	€ 66.396						€ 66.396	€ 100.000
Project expenses in Eastern Europe		€ 20.668					€ 20.668	
Project expenses on Samos								€ 183.855
Advocacy								€ 32.000
Assessment missions			€ 4.360				€ 4.360	€ 10.000
Expenditure labelled donaties		€ 157.994					€ 157.994	
Payments to related							€ -	
International organisations							€ -	
Acquisitions							€ -	
Outsourced work							€ -	
Communication costs					€ 55.527		€ 55.527	€ 50.800



## ANNUAL REPORT 2022

### 10.7 EXPLANTATION EXPENDITURE (II)

	Spent on objectives				Fundraising costs	Management and general costs	Total actual 2022	Budget 2022
	MHPSS	Medical	General in-ventarisation	Advocacy				
Personnel costs	€ 133.637	€ 154.253		€ 31.476	€ 100.174	€ 170.372	€ 589.913	€ 610.487
Costs objective expenditure general			€ 22.025				€ 22.025	
Housing costs						€ 30.908	€ 30.908	€ 26.136
Office and general costs						€ 71.522	€ 71.522	€ 90.847
Depreciation						€ 17.414	€ 17.414	€ 22.490
<b>TOTAL</b>	<b>€ 403.365</b>	<b>€ 554.392</b>	<b>€ 49.052</b>	<b>€ 31.457</b>	<b>€ 155.735</b>	<b>€ 290.201</b>	<b>€ 1.484.203</b>	<b>€ 1.598.000</b>



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