

Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)

Driebergen-Rijsenburg

Annual report, including Financial Statements 2022

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1 COMPILATION STATEMENT

ACCOUNTANT'S COMPILATION REPORT

To: the board of Stichting Youth for Christ Europe, Middle East & North Africa

The financial statements of Stichting Youth for Christ Europe, Middle East & North Africa at Houten have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2022 and the profit and loss account for the year 2022 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with the accounting policies as included in Guideline 650, Fundraising organizations. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Youth for Christ Europe, Middle East & North Africa. We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA, Dutch Code of Ethics). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

The Netherlands, Sliedrecht, 5 June 2023.

With Accountants B.V.

P. Alblas RA

2 BOARD- AND MANAGEMENT REPORT

Stichting Youth for Christ Europe, Middle East & North Africa

BOARD REPORT 2022

2.1 Publication for ANBI 2022

Name: Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)

Post address:

P.O. Box 9062
3506 GB Utrecht, The Netherlands

Place to visit:

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3533 AE Utrecht, The Netherlands Telephone number: 0031 30 2028060

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RSIN-number: 855011397

2.2 Our Goals, Vision and Mission

YFC-EMENA is contributing to the YFCI vision and mission (Youth for Christ International): As part of the body of Christ, to see every young person in every people group and in every nation have the opportunity to make an informed decision to be a follower of Jesus Christ and become a part of a local church.

In our statutes of YFC EMENA, we described our goals in Dutch: *De Stichting vormt een werkgemeenschap voor evangelisatie en sociaal-maatschappelijke activiteiten, die ten-dienste staan van het koninkrijk van God. Vanuit de Christelijke grondslag en identiteit verricht de stichting activiteiten en werkzaamheden ten behoeve van jongeren, ongeacht hun geloof, geslacht, ras, kleur, opleiding of anderszins.*

In English these goals are: *The Foundation forms a working community for evangelism and social activities, which are at the service of the Kingdom of God. Based on the Christian foundation and identity, the foundation performs activities and activities for young people, regardless of their faith, gender, race, color, education or otherwise.*

Our YFCI-Strategic goals are:

1. Leadership development;
2. Social Media;
3. Funding;
4. Health and Unity.

2.3 Annual report 2022 YFC EMENA

In EMENA we are supporting youth-ministry in 38 nations. The main risks and uncertainties that are faced in reaching these Strategic goals are:

- The war in Ukraine and the Ukraine refugees in Europe and the impact on our ministry in Eastern Europe and beyond.
- The level of income received to support staff, who are a part of their national YFC entity, in different nations and need support, by our income from Trusts, individual donors and a contribution of YFCI.
- To recruit Leaders and their teams in the different nations with the required qualifications. Especially in and after Covid, to support the employment, restart and build sustainability.

This is what we did to reach our Strategic goals in 2022:

Leadership

Building and implementing program and personal visits, to develop our Leaders and Young Leaders throughout the EMENA Area.

- We built strong and effective leadership in the nations through recruitment, training, mentoring and networking, replacement where necessary and succession planning. Every other month we had a (digital) meeting with all National Directors in EMENA.
- We brought YFC-Georgia and -Ireland from pioneer to fully chartered nations: YFC-N-Macedonia and YFC-Kosovo started as pioneer-chartered nations with appointing National Coordinators and building Boards.
- We gave training through the EMENA Leadership Academy (LA) with training for Self-Management, Leadership Skills and Good Governance and structures. Video's with TED talks were recorded. We organized modules like 'Leadership with Jesus'; Time management; Impact; Leadership and succession and Strategic Ministry Planning. We are working on scaling this training to a global level.
- Organized a training for (new) Key Staff in the Area and a training for National Directors in MENA.
- We developed a plan for a Young Leaders Track (18-30 years old). We appointed a project manager who will start in the beginning of 2023.

Social media

We increased YFCI and -EMENA visibility for nations which is helpful for them in making people aware of our global movement. This to improve their authority in Fundraising and finding volunteers and staff.

- Maintaining and developing a monthly EMENA Newsletter. The goal is that all Board Members and members of the YFC-Leadership teams receive the EMENA Newsletter to have a broader perspective of the YFC family.
- Participating in the European Evangelical Alliance and some other networks.

Funding

We streamline and consolidate various YFC processes to build efficiency and uniformity in key resources throughout EMENA. We assist individual Nations, Regions and the Area, in meeting the current and future operational and staff financial needs.

- Due to the war in Ukraine, together with YFCI, we started to collect money from donors and Trusts for the support of our YFC Staff in Ukraine and through them for the ministry they are doing. We were able to raise almost € 800K for this purpose. We developed a Digital Platform where also Refugees in other nations could find ministry materials in Ukraine-, and Russian language.
- We organized LA Training and Coaching for some National Directors that bolster sustainable fundraising efforts.
- We assist our YFC-regions, and -nations in their proposals for Foundation for the Nations (FFTN). As EMENA we had a very good financial result. Some of our YFC Regions also developed their own proposals for the financial development in their Region.
- By developing Matching Funds and others, we stimulated a culture of generosity amongst national programs.
- Increase foundation and grant funding from nations like Germany, Netherlands and Denmark.
- Business As Mission (BAM) to generate sustainability in nations. We started with a pilot in North Africa with doing a Train the Trainer (TTT) and a Startup Academy. We prepared the translation for the material in Russia to do a second pilot in Eastern Europe. Due to the situation in Russia there's some delay.
- With our (personal) donors, we communicate through a Quarterly personal newsletter, the monthly EMENA Newsletter. In an annual meeting, with our donors, we gave a report of the activities and finances.
- The Trusts were given reports under their terms.

Health and Unity

We organized that every National Director be familiar with and have access to top global ministry models, to help facilitate their implementation within their culture and context.

- We promoted two top global models:
 - Superwoman by giving training to different nations. The program develops well especially in nations where women are neglected.
 - WakeUp Deborah (WUD). With WUD we developed Open Up, a ministry model for prayer education for children/young people. It was launched at a meeting with the Global Team with all YFCI-staff and Area- and Regional Directors
- In collaboration with YFC the Netherlands we started with the development of a SuperMen program. It will be launched in 2023 and will from the beginning also be translated in English and Russian.
- We finished a second (face-to-face) Train The Trainer with Arabic speaking teachers who we trained in the first Train the Trainer.
- Every month we had Member Care meetings and training with our Area Leadership Team till last summer.
- As Area Leadership Team we met (digital) every Monday and exchanged where to support our nations. In the fall three Regional Conferences were organized: Western/Southern Europe; Central Europe; Middle-East and North-Africa.

2.4 Financial strategy

The income is received mainly from individual sponsors, YFC nations in the Area, YFC International and Trusts and Funds from all over the world.

The individual sponsors form a relative stable group of persons who partly give on a monthly or regular basis, but also sponsor on an irregular basis. They are mainly informed by personal newsletters and sometimes face-to-face in a sponsor meeting or a meeting with a Trust. They donate around 35% of the income for the EMENA-organization. YFC International and a number of nations belonging to the EMENA-area also support the foundation with around another 35%. Together they donate around 70% of the total income for the EMENA-organization.

Trusts and Funds are approached to support projects in the various nations and receive in most cases a report about the activities done. They donate more than 50% of the total income, most of which is spent on specific projects in the countries of the EMENA-area.

The foundation has a small amount of reserves available and only a limited amount of the income is spent on management and administration.

2.5 Financial policy

To perform our work directly related to the goals of our organization, management and administration work is also required. To be able to continue financially as a permanent organization, it is necessary to incur costs for fundraising. It is good to incur these other costs serving the goals and it is good to keep an eye on the fact that this remains within a standard. A ratio must also be reported with regard to recruitment costs in relation to the income received. Below we indicate which standards we apply and what the implementation in 2022 was like.

	Standard	Realization 2022
Expenditure on objectives in % of total expenditure	92,5%	98,4%
Management and administration in % of total expenditure	5,0%	0,4%
Costs fundraising in % of total expenditure	2,5%	1,2%
Total	100,0%	100,0%
Costs fundraising in % of total income raised	5,0%	1,1%

2.6 Reserves & Funds

Reserves

Projects will only be funded when donations for these projects have been awarded.

The financial risk for the organization with regard to the projects is therefore limited. The main risk is related to the costs that are in the short-term unavoidable, being the salary costs of the director and the personal assistant. Together with some other costs, these more or less fixed costs amount to around € 100.000 per year. The most uncertain part of the income consists of the donations from individual sponsors and the contributions from other EMENA-countries, which in total amount to around €115.000 per year (50% individual sponsors and 50% EMENA-countries). In order to be able to realize a relatively smooth adaptation to a situation in which the income decreases significantly it is the objective of the foundation to form a reserve of € 50.000.

Funds

It is the objective of the foundation to receive funds for as many projects as possible to support the realization of the mission of the foundation in the EMENA-area. It is also the objective to realize these projects as soon as possible and avoid high cash balances waiting for a destination, although this cannot always be achieved. Some projects will have a duration of more than one or several years. It is also not always possible to transfer the monies to all countries in the EMENA-area on short notice. The use of funds also depends on the request of the locally responsible directors in the countries, who also may face delays in the development of the projects.

2.7 Governance and Social responsibility

The foundation does not have a specific code of conduct, except that the Bible is the basis for the way we operate and communicate. In addition to that we follow the guidelines, like a safeguarding policy, that are given by YFC International.

The supervision is executed by the board of the foundation and therefore also supervises the director of the foundation. As part of the supervision the board reviews the developments in the financial income and expenses a few times each year. Every quarter a financial report is sent to YFC International in the format developed by them. Also a quarterly ministry report is sent to them and discussed with the YFCI Director and the YFCI Board.

The foundation is part of YFC International and is therefore connected with sister organizations all over the world. They are all connected by a YFCI-chartering which needs to be signed annually. They all share the same vision, mission and core values. YFC nations are interdependent and have relatively a great autonomy.

The foundation does not have a social responsibility policy. Nevertheless in the projects in which is participated the awareness for social responsibility is increasing. Due to the role of our foundation travelling by plane is unavoidable. The intention however is to make more use of digital ways of communication and to limit the use of the airplane.

2.8 Plans for 2023

We will continue to work on our strategic goals as we described before:

1. Leadership development: Building and implementing programmes to develop our Leaders and with a focus on Young Leaders, throughout the EMENA Area. To develop this program Marieke Klaasse was appointed as of February 2023 to lead this project. We expect that enough funding can be found to support this project.
2. Fundraising: To support and ensure a healthy, sustainable fundraising effort throughout the EMENA Area that stewards resources well and maintains strong relationships connecting nations with a growing team of giving partners. Developing models for Business As Mission is one of our focus points.
3. Social Media: Building up a strong, positive image of YFC in the EMENA area with like-minded partners, donors, and all others who interact with the organization and its mission.
4. Health and Unity: Streamline and consolidate various YFC processes to build efficiency and uniformity in key resources throughout EMENA.

In the Area Team each Regional Director presented their own regional plan with the same main strategic goals and using a same system with OKR's and KRA's. We will continue with developing our work we are exploring in the Balkan region. We appointed a new parttime Regional Director.

In 2023 we will have our YFCI General Assembly in October in the Netherlands. For YFC the Netherlands as well as EMENA this will be extra work to bless our international YFC participants.

Due to the war in the Ukraine, as a YFC Family, we continue to support our YFC staff and their volunteers with their families from the Day Care Centers. We support our people who are still in the Ukraine with humanitarian help, food, generators, wood and water, and with ministry models for young people which they can use in their churches (www.yfcbox.com). Also in the neighboring countries, Moldova, Hungary, Poland and Romania, we develop humanitarian help. We collaborate as much as possible with Emergency Aid organizations. As YFC EMENA we coordinate the financial help from the YFCI family and support the nations for their refugee help. We expect there will also be much required for developing the reconstruction of the ministry and office for YFC in Ukraine. This will also impact our plans for 2023 as long as we will have this devastating war.

For the year 2023 a shortfall of € 18K is expected. This is mainly due to the fact that the YFC-EMENA director is appointed for 100% since September 2022. We believe that this is acceptable based on the reserves available.

Together with the YFCI Director and the YFC-EMENA Board we will start a process for a successor of the YFC-EMENA Director who will be pensioned in the end of 2024.

2.9 The Board

1. Mr. G. van Dongen MA (chair) - Consultant/Trainer
2. Mr. Drs. J.P. Wijnberger (treasurer) - CFO
3. Mr. Drs. W. Vollbehr (secretary) – University Teacher and Coordinator

The board does not receive a compensation for their work. They are fully voluntary participating in the Board. The Board met five times in 2022.

2.10 Area Director

The entity has a Director (0.8fte, from September '22 onwards 1.0fte), who started in 2015, Dhr. ing. E.M. de Kam MA.

The salary is based on the CAO- Welzijn in the Netherlands and is compliant with the rules of the 'VFI belongingsregeling'. (This guideline is based on the Code Good Governance for Charity Organizations defined by the committee Wijffels). Mr. De Kam was also Director of New-Wine, the Netherlands (0,2fte) till September 2022. After that he is working now fulltime for YFC EMENA. He was also Board Chair of the Netherlands Institute For Evangelical and Reformation Theology (NIFERT) till last summer. He is also a member of the Leadership Team in his local, protestant church.

The Foundation was established March 19, 2015 and has no other 'sub-foundations'.

2.11 The Budget 2023

For the 2023 budget, please refer to page 28. In name of the board,

Edward de Kam, Area Director.
Driebergen, May 2023

3 ANNUAL REPORT 2022

3.1 BALANCE SHEET PER 31-12-2022

ASSETS

After result allocation

	€	31-12-2022	€	31-12-2021	€
Current assets					
Receivables		558,398		186,012	
Cash		101,086		350,948	
Total		659,484		536,960	

RESERVES AND FUNDS AND LIABILITIES

<i>After result allocation</i>	€	31-12-2022 €	€	31-12-2021 €
Reserves and funds				
Continuity reserve	82,855		52,590	
Allocated reserve - Development-projects	12,000		12,000	
Allocated reserve - Start-up gifts EMENA	11,400		17,100	
Allocated funds	510,580		413,576	
		616,835		495,266
Current liabilities				
Taxes and social charges	3,679		1,852	
Project grants received in advance	2,200		16,977	
Other short-term liabilities & accruals	36,770		22,865	
		42,649		41,694
Total		659,484		536,960

3.2 STATEMENT OF INCOME AND EXPENDITURE

	<u>Result 2022</u>	<u>Budget 2022</u>	<u>Result 2021</u>
	€	€	€
INCOME			
Private Individuals	478,468	49,050	108,652
Affiliated non-profit organisations	220,571	47,500	64,189
Other non-profit organisation	823,048	16,900	487,677
	<u>1,522,087</u>	<u>113,450</u>	<u>660,518</u>
Other income	-	-	-
Total income	<u><u>1,522,087</u></u>	<u><u>113,450</u></u>	<u><u>660,518</u></u>
EXPENDITURE			
Development YFC-work in EMENA-area	1,377,831	98,046	474,719
Cost of generating funds	16,279	14,978	12,390
Management & administration costs	5,426	4,926	4,130
Total expenditure	<u><u>1,399,536</u></u>	<u><u>117,950</u></u>	<u><u>491,239</u></u>
Balance of income and expenses	122,551	-4,500	169,279
Financial income and expenses	-982	-1,200	-643
Result income and expenditure	<u><u>121,569</u></u>	<u><u>-5,700</u></u>	<u><u>168,636</u></u>

APPROPRIATION OF THE RESULT

	<u>Result 2022</u>	<u>Budget 2022</u>	<u>Result 2021</u>
	€		€
Continuity reserve	30,265	-	9,830
Allocated reserve	-5,700	-5,700	-5,700
Allocated funds	97,004	-	164,506
Result income and expenditure	<u><u>121,569</u></u>	<u><u>-5,700</u></u>	<u><u>168,636</u></u>

3.3 SPECIFICATION OF THE ALLOCATION OF EXPENDITURES

	Development YFC-work in EMENA-area	Cost of Fundraising	Management & Accounting	Total 2022
	€	€	€	€
Expenditure				
Project contributions	1,281,931	-	-	1,281,931
Publicity and communication	-	-	-	-
Personnel costs	86,819	16,279	5,426	108,524
Office and general costs	9,081	-	-	9,081
Total expenditure	<u>1,377,831</u>	<u>16,279</u>	<u>5,426</u>	<u>1,399,536</u>

	Total 2022	Budget 2022	Total 2021
	€	€	€
Expenditure			
Project contributions	1,281,931	11,000	400,496
Publicity and communication	-	200	-
Personnel costs	108,524	98,520	82,598
Office and general costs	9,081	8,230	8,145
Total expenditure	<u>1,399,536</u>	<u>117,950</u>	<u>491,239</u>

Expenditure on objectives as a percentage of total income:

Expenditure on objectives/total income	90.5%	104.0%	74.4%
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Expenditure on objectives as a percentage of total expenditure:

Expenditure on objectives/total expenditure	98.4%	83.1%	97.0%
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Costs of direct fundraising as a percentage of income from direct fundraising:

Costs fundraising/total income raised	1.1%	13.2%	1.9%
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Costs of management & accounting as a percentage of total expenditure:

Costs management & accounting/total expenditure	0.4%	4.2%	0.8%
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3.4 CASH FLOW STATEMENT OVER 2022

Indirect method

	2022	2021
	€	€
Balance of income and expenses	122,551	169,277
Financial income and expense	-982	-641
Change in other receivables	-372,386	-146,728
Change in other payables	955	-20,617
Cash flow from operating activities	-249,862	1,291
Change in monetary resources	-249,862	1,291

Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)
Driebergen-Rijsenburg

3.5 GENERAL NOTES

Name legal entity	Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)
Legal form	Stichting
Registered office	Driebergen-Rijsenburg
Registration number Chamber of Commerce	62913514

Most important activities

The activities of Stichting Youth for Christ Europe, Middle East & North Africa (EMENA), having its registered office at Driebergen-Rijsenburg mainly consist of a working community for evangelism and social activities, which are at the service of the Kingdom of God. Based on the Christian foundation and identity, the foundation performs activities and activities for young people, regardless of their faith, gender, race, color, education or otherwise.

Location actual activities

The organization conducts its activities from its location in Utrecht.

3.6 ACCOUNTING POLICIES

GENERAL

General policies

The annual report has been put together based on "Richtlijn 650 voor "Fondsenwervende organisaties" from the "Raad voor de jaarverslaggeving". Goal for this "Richtlijn" is to give insight into the costs of the organization and the spending of money in relation to the goal(s) for which those funds are brought together. The annual report is drawn up in euros.

Continuity assumption

The financial statements have been prepared on a going concern basis.

Comparative figures

The figures for 2021 have been adjusted, where relevant, to allow comparability with the reporting year.

Accounting policies for the valuation of assets and Reserves and funds and liabilities

Unless otherwise stated, assets and liabilities are valued at the acquisition or manufacturing price. If no specific basis of valuation is stated, valuation is at the acquisition price.

Accounting policies for the income statement

The result is determined as the difference between the income and expenses for the year under review, taking into account the accounting principles mentioned above. Income and expenses are allocated to the period to which they relate, based on historical costs. Losses are recognized when foreseeable, income is recognized when realized.

ACCOUNTING POLICIES FOR ASSETS

Receivables

The receivables and accrued assets are stated at amortized cost. Valuation takes place after deduction of a provision for bad debts, based on an individual assessment of the receivables.

Cash

Cash consist of bank balances. Cash and cash equivalents are stated at face value.

ACCOUNTING POLICIES FOR RESERVES AND FUNDS AND LIABILITIES

Reserves and funds

Reserves are free to be spend by the foundation. The board can designate allocated reserves for the use of a specific purpose.

Funds are to be spend in line with the purpose for which they were made available. This concerns the unspent part of earmarked granted donations.

Current liabilities

Other current liabilities are measured at fair value upon initial recognition. After initial recognition, liabilities are measured at amortized cost.

ACCOUNTING POLICIES FOR THE INCOME STATEMENT

Income

The recorded income contains all income attributable to the reporting year.

Inheritances are recorded in the reporting year in which the size of the estate can be reliably determined. Advances are recorded in the financial year in which they are received.

Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)
Driebergen-Rijsenburg
Donations in kind are valued at fair value.

Expenses

Expenses are determined in accordance with the accounting policies stated above and allocated to the reporting year to which they relate.

Costs allocation

Cost allocation in the specification of the allocation of expenditures is based on the estimate of hours spent and related personnel costs.

Other interest and related income

Unless otherwise stated, assets and liabilities are valued at the acquisition or manufacturing price. If no specific basis of valuation is stated, valuation is at the acquisition price.

ACCOUNTING POLICIES FOR THE CASH FLOW STATEMENT

Cash flow statement policy

The cash flow statement has been prepared using the indirect method.

3.7 NOTES TO BALANCE SHEET

RECEIVABLES

	31-12-2022	31-12-2021
	€	€
Other receivables		
Current account - Youth For Christ International	63,509	167,212
Current account - Youth For Christ International Special Projects	466,967	-
EO Metterdaad Armenia	10,000	10,000
EO Metterdaad Ukraine	9,339	-
Pension premium to be paid	803	620
Prepaid amounts	155	-
Other receivables	7,625	8,180
Total	<u>558,398</u>	<u>186,012</u>

CASH

	31-12-2022	31-12-2021
	€	€
Bank credits		
Rabobank - Current account	48,093	117,629
Rabobank - Savings account	52,993	233,319
Total	<u>101,086</u>	<u>350,948</u>

Disclosure

All cash can be withdrawn upon demand.

RESERVES AND FUNDS

<i>Continuity reserve</i>	2022	2021
	€	€
Balance January 1	52,590	42,760
Profit share	30,265	9,830
	<u>82,855</u>	<u>52,590</u>
Balance December 31	<u>82,855</u>	<u>52,590</u>

The foundation is dependent on donations. As projects will only be funded when donations for these projects have been received, the main risk for the foundation is related to the costs of the organization. The objective is therefore to form a continuity reserve of € 50,000, which will cover around 50% of the more or less fixed costs.

<i>Allocated reserve - Development-projects</i>	2022	2021
	€	€
Balance January 1	12,000	12,000
Balance December 31	<u>12,000</u>	<u>12,000</u>

The Board decided to build up a reserve for future development-projects that still need to be determined.

Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)
Driebergen-Rijsenburg
Allocated reserve - Start-up gifts EMENA

	2022	2021
	€	€
Balance January 1	17,100	22,800
Profit share	-5,700	-5,700
	<u>11,400</u>	<u>17,100</u>
Balance December 31	<u><u>11,400</u></u>	<u><u>17,100</u></u>

The Board decided to build up a reserve with the received gifts from four donors at the start of EMENA in 2015. These gifts will be utilized over the period 2015 until 2024.

	2022	2021
	€	€
Balance January 1	413,576	249,070
Profit share	97,004	164,506
	<u>510,580</u>	<u>413,576</u>
Balance December 31	<u><u>510,580</u></u>	<u><u>413,576</u></u>

	<i>Balance 01-01-2022</i>	<i>Received on projects</i>	<i>Spent on projects</i>	<i>Balance 31-12-2022</i>
Eastern Europe	183,534	141,101	67,985	256,650
Belarus	49,197	46,923	77,393	18,727
Train the trainer	47,604	2,000	45,604	4,000
Leadership Academy	-	9,602	7,575	2,027
Special project Ukraine	625	778,166	649,381	129,410
Other transfer-funds	132,616	402,143	434,993	99,766
	<u>413,576</u>	<u>1,379,935</u>	<u>1,282,931</u>	<u>510,580</u>

CURRENT LIABILITIES

	31-12-2022	31-12-2021
	€	€
Taxes and social charges		
Payroll tax	3,679	1,852
Project grants received in advance		
EO Metterdaad Young Leaders Training	-	8,477
EO Metterdaad Trainings for Parents At-Risk	-	7,000
EO Metterdaad YFC EMENA support project people affected	1,500	1,500
Other grants received in advance	700	-
	<u>2,200</u>	<u>16,977</u>

Stichting Youth for Christ Europe, Middle East & North Africa (EMENA)
Driebergen-Rijsenburg

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
Other short-term liabilities & accruals		
Holiday allowance	2,974	2,496
Project obligations	23,839	13,000
Auditor's fee reservation	4,600	-
Other short-term liabilities & accruals	5,357	7,369
	<u>36,770</u>	<u>22,865</u>
Total	<u><u>42,649</u></u>	<u><u>41,694</u></u>

3.8 NOTES TO STATEMENT OF INCOME AND EXPENSES

INCOME

	2022	2021
	€	€
Private Individuals		
Donations and gifts	478,468	108,650
Affiliated non-profit organizations	220,571	64,189
Other non-profit organisations		
EO Metterdaad	116,704	136,398
Other non-profit organisations	706,344	351,279
	<u>823,048</u>	<u>487,677</u>
Total income	<u>1,522,087</u>	<u>660,516</u>
Income	<u><u>1,522,087</u></u>	<u><u>660,516</u></u>

EXPENSES

	2022	2021
	€	€
Grants and contributions		
Middle East & North Africa	230,496	192,850
Eastern Europe	902,146	124,979
Central Europe	38,062	39,052
Western Europe	62,635	22,755
Southern Europe	5,750	4,500
Wake Up Deborah	45,937	7,141
Leadership Academy	7,574	5,638
Young Leader Track	10,233	-
Exchange differences	-20,902	3,581
	<u>1,281,931</u>	<u>400,496</u>
Personnel expenses		
Salaries	66,538	58,495
Sickness benefit received	-	-4,952
Social charges	10,060	9,584
Pension charges	5,035	3,980
Hired personnel	16,370	14,614
Other personnel expenses	10,521	877
	<u>108,524</u>	<u>82,598</u>

	2022	2021
	€	€
Office and general costs		
Accountant fees	4,456	4,495
Administration- and consultancy costs	573	565
Automation costs	847	553
Congress fees	-	43
Contribution and subscriptions	1,301	1,231
Representation costs	496	331
Service costs for YFC International	458	93
Insurances	950	834
	<u>9,081</u>	<u>8,145</u>
Total	<u><u>1,399,536</u></u>	<u><u>491,239</u></u>

Disclosure

Personnel costs

Salaries and social security charges are allocated to the reporting period in which they are due, in accordance with employment contracts.

The average number of employees during financial year 2022 was 0.87 (2021: 0.80).

	2022	2021
Manegement remuneration		
Name	E.M. de Kam	
Position	Director	
Employment		
Duration	undetermined	undetermined
Period	01/01 - 31/12	01/01 - 31/12
Average amount of hours a week	31.2	28.8
Annual remuneration		
Grosssalary/reimbursement	61,025	53,495
Holiday pay	4,793	4,280
Untaxed gratification	720	720
Pension contribution	5,035	3,980
Totaal remuneration	<u><u>71,573</u></u>	<u><u>62,475</u></u>

FINANCIAL INCOME AND EXPENSE

	2022	2021
	€	€
Financial income and expenses	-982	-643
Financial income and expenses	<u><u>-982</u></u>	<u><u>-643</u></u>

3.9 OTHER NOTES

SIGNATURE

Driebergen-Rijsenburg, June 5, 2023

Name *Signature*

Mr. G. van Dongen (chairman)

Mr. J. P Wijnberger (treasurer)

Mr. W. Vollbehr (secretary)

4 APPENDIX

4.1 BUDGET 2023

Direct expenditure on goals is not taken into account in the budgets.

	<u>Budget 2023</u>	<u>Result 2022</u>	<u>Budget 2022</u>
	€	€	€
INCOME			
Private Individuals	53,650	478,468	49,050
Affiliated non-profit organizations	53,900	220,571	47,500
Other non-profit organisations	46,220	823,048	16,900
	<u>153,770</u>	<u>1,522,087</u>	<u>113,450</u>
Other income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total income	<u><u>153,770</u></u>	<u><u>1,522,087</u></u>	<u><u>113,450</u></u>
EXPENDITURE			
Development YFC-work in EMENA-area	141,158	1,377,831	98,046
Cost of generating funds	22,259	16,279	14,978
Management & administration costs	7,353	5,426	4,926
	<u>170,770</u>	<u>1,399,536</u>	<u>117,950</u>
Total expenditure	<u><u>170,770</u></u>	<u><u>1,399,536</u></u>	<u><u>117,950</u></u>
Balance of income and expenses	-16,800	122,551	-4,500
Financial income and expenses	-1,200	-982	-1,200
	<u>-18,000</u>	<u>121,569</u>	<u>-5,700</u>
Result income and expenditure	<u><u>-18,000</u></u>	<u><u>121,569</u></u>	<u><u>-5,700</u></u>

4.2 STATEMENT OF INCOME AND EXPENDITURE YFC EMENA

This statement of income and expenditure only includes the income and expenditure which have no relation with the direct expenditure on goals.

	Budget 2023	Result 2022	Budget 2022	Result 2021
	€	€	€	
INCOME				
Private Individuals	53,650	57,114	49,050	56,075
Affiliated non-profit organisations	53,900	55,749	47,500	49,158
Other non-profit organisations	46,220	29,290	16,900	15,852
Total income	<u>153,770</u>	<u>142,153</u>	<u>113,450</u>	<u>121,085</u>
EXPENDITURE				
Grants and contributions	10,000	-4,391	11,000	25,570
Personnel expenses	147,060	108,524	98,470	82,598
Office and general costs	13,510	9,081	8,480	8,145
Total expenditure	<u>170,570</u>	<u>113,214</u>	<u>117,950</u>	<u>116,313</u>
Balance of income and expenses	<u>-16,800</u>	<u>28,939</u>	<u>-4,500</u>	<u>4,772</u>
Financial income and expenses	-1,200	-982	-1,200	-643
Result income and expenditure	<u><u>-18,000</u></u>	<u><u>27,957</u></u>	<u><u>-5,700</u></u>	<u><u>4,129</u></u>

Standaardformulier publicatieplicht

Fondswervende instellingen

1 Algemene gegevens instelling

Naam Stichting Youth for Christ Europe, Middle East & North Africa

Nummer Kamer van Koophandel 6 2 9 1 3 5 1 4

Contactgegevens. Vul minimaal 1 van de velden Adres, Telefoonnummer of E-mailadres in.

Adres PO Box 9062, 3533 AE Utrecht

Telefoonnummer 0 6 2 4 1 8 3 3 5 7

E-mailadres edward.dekam@yfici.org

Website (*) http://www.yfcemena.org/

RSIN (**) 8 5 5 0 1 1 3 9 7

Actief in sector (*) - Primaire sector -

- Secundaire sector (indien van toepassing) -

- Secundaire sector (indien van toepassing) -

In welke landen is uw instelling actief? (*) The Netherlands and in 37 other countries in the EMENA-area

Aantal medewerkers (*) 1 Betaalde personeelsleden in gemiddeld aantal fte gedurende het boekjaar.

Aantal vrijwilligers (*) 8 5 Vrijwilligers die zich regelmatig (meer dan 3 keer per jaar) inzetten voor uw instelling.

Statutair bestuur van de instelling

Voorzitter G. van Dongen Msc

Secretaris Drs. W.. Vollbehr

Penningmeester Drs. J.P. Wijnberger

Algemeen bestuurslid

Algemeen bestuurslid

Overige informatie bestuur (*)

Doelgroepen (*)
(meerdere opties mogelijk)

Algemeen publiek
 Alleenstaande ouders
 Analfabeten
 Chronisch zieken
 Dak- en thuislozen
 Dieren
 Gedetineerden
 Gelovigen
 Gemeenschappen
 Jongeren

Kinderen
 Lhbtqi+
 Mensen met een beperking
 Milieu
 Minderheden
 Minima
 Natuurgebieden
 Oceanen en zeeën
 Ouderen
 Patiënten

Slachtoffers van geweld
 Slachtoffers van natuurrampen
 Slachtoffers van oorlog
 Slachtoffers van seksueel misbruik
 Studenten
 Verslaafden
 Vluchtelingen
 Vrouwen en meisjes
 Werklozen
 Wildlife
 Overig

(*) Optioneel veld, niet verplicht (**) Buiten Nederland gevestigde instellingen moeten het RSIN-nummer verplicht invullen

Doelstelling

Statutaire doelstelling van de instelling.
Wat wil de instelling bereiken?

In our statutes of YFC EMENA, we described our goals in Dutch: De Stichting vormt een werkgemeenschap voor evangelisatie en sociaal-maatschappelijke activiteiten, die ten-dienste staan van het koninkrijk van God. Vanuit de Christelijke grondslag en identiteit verricht de stichting activiteiten en werkzaamheden ten behoeve van jongeren, ongeacht hun geloof, geslacht, ras, kleur, opleiding of anderszins.
In English these goals are: The Foundation forms a working community for evangelism and social activities, which are at the service of the Kingdom of God. Based on the Christian foundation and identity, the foundation performs activities and activities for young people, regardless of their faith, gender, race, color, education or otherwise.

Hoofdpijnen beleidsplan

Geef hier antwoord op onderstaande vragen of vul na de laatste vraag over het beleidsplan de url in naar het beleidsplan.
In dit beleidsplan moet minimaal antwoord gegeven worden op de in dit formulier gestelde vragen over het beleidsplan.

Welke werkzaamheden verricht de instelling? Wanneer worden welke werkzaamheden uitgevoerd? En hoe dragen die bij aan het realiseren van de doelstelling?

1. Leadership development;
2. Social Media;
3. Funding;
4. Health and Unity

In the activity report you can read what's done to fulfill this tasks. This is done by our Area Leadership Team. They live in different regions in the Area. They are supporting the National Directors in their nations. They serve them with Area Support like training and giving advice. We support them becoming more sustainable with good Boards and local income. We connect nations with each other to prevent them from re-inventing the wheel again. By regular meetings with all National Directors we build unity. And by creating small committees with volunteers we can start in new nations. The YFC nations has the same main goals as we have in our statutes and by-laws. By our work we strengthen their outcome in evangelism and social work.

Hoe krijgt de instelling inkomsten?

The income is received mainly from individual sponsors, YFC nations in the Area, YFC International and Trusts and Funds from all over the world.

It is the objective of the foundation to receive funds for as many projects as possible to support the realization of the mission of the foundation in the EMENA-area.

Trusts and Funds are approached to support projects in the various nations and receive in most cases a report about the activities done. They donate ample 70% of the total income, most of which is spent on specific projects in the countries of the EMENAarea. The use of funds also depends on the request of the locally responsible directors in the countries.

Op welke manier en aan welke doelen worden de verkregen inkomsten besteed? Als uw instelling vermogen aanhoudt, vul dan in waar en op welke manier dit vermogen wordt aangehouden (bijvoorbeeld spaarrekening, beleggingen etc).

You can find them in our Annual report published on the website, <https://yfcemena.org/anbiavg/>

Url van het beleidsplan
Vul de link in waar het beleidsplan te vinden is.

<https://yfcemena.org/anbiavg/>

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Beloningsbeleid

Beloningsbeleid voor het statutaire bestuur, voor de leden van het beleidsbepalend orgaan en voor het personeel (bijvoorbeeld CAO of salarisregeling).

The board does not receive a compensation for their work. They are fully voluntary participating in the Board.

The entity has a Director (0.8 fte until August 2022 and 1.0 fte afterwards). The salary is based on the CAO. Welzijn in the

Netherlands and is compliant with the rules of the ' VFI beloningsregeling ' . (This guideline is based on the Code Good Governance for Charity Organizations defined by the committee Wijffels).

Activiteitenverslag

Noem de activiteiten die zijn uitgevoerd. Of vul bij de volgende vraag de url in naar het activiteitenverslag, of de url naar het jaarrekening als daarin de activiteiten van het betreffende boekjaar duidelijk zijn beschreven.

You can find them in the published Annual Report

Url van het activiteitenverslag. Vul de link in waar het activiteitenverslag te vinden is.

<https://yfcemena.org/anbiavg/>

Open

2 Balans

Balansdatum 3 1 - 1 2 - 2 0 2 2 Vul de balansdatum in. Als u daarna verdergaat verschijnen automatisch de jaartallen boven de kolommen.

Activa	31-12-2022	31-12-2021 (*)	Passiva	31-12-2022	31-12-2021 (*)
Immateriële vaste activa	€ 0	€ 0	Continuïteitsreserve	€ 82.855	€ 52.589
Materiële vaste activa	€ 0	€ 0	Bestemmingsreserve	€ 533.980	€ 442.677
Financiële vaste activa	€ 0	€ 0	Herwaarderings-reserve	€ 0	€ 0
	€ 0	€ 0	Overige reserves	€ 0	€ 0
Vorraden	€ 0	€ 0		→ € 616.835	→ € 495.266
Vorderingen & overlopende activa	€ 558.398	€ 186.012	Bestemmingsfondsen	€ 0	€ 0
Effecten	€ 0	€ 0	Vorzieningen	€ 0	€ 0
Liquide middelen	€ 101.086	€ 350.948	Langlopende schulden	€ 0	€ 0
	→ € 659.484	→ € 536.960	Kortlopende schulden	€ 42.649	€ 41.694
	+	+		→	→
Totaal	€ 659.484	€ 536.960	Totaal	€ 659.484	€ 536.960

Toelichting

Geef hier een toelichting bij de balans of vul de url naar de jaarrekening in als hier een toelichting in is opgenomen.

<http://www.yfcemena.org>

Baten	2022	2021 (*)
Baten van particulieren		
Collecten	€ 478.468	€ 108.652
Nalatenschappen	€ 0	€ 0
Overige baten particulieren	€ 0	€ 0
Som van baten van particulieren	€ 478.468	€ 108.652
Baten van bedrijven	€ 0	€ 0
Baten van loterijinstellingen	€ 0	€ 0
Baten van subsidie van overheden	€ 0	€ 0
Baten van verbonden instellingen zonder winststreven	€ 220.571	€ 64.189
Baten van andere instellingen zonder winststreven	€ 823.048	€ 487.677
Som van de geworven baten	€ 1.522.087	€ 660.518
Baten als tegenprestatie voor levering van producten en/of diensten	€ 0	€ 0
Overige baten	€ 0	€ 0
Som van de baten	€ 1.522.087	€ 660.518

Lasten	2022	2021 (*)
Besteed aan doelstellingen		
(Directe) dienst- en hulpverlening	€	€
Aankoop en beheer	€	€
Voorlichting en bewustwording	€	€
Recreatie, sport en wensvervulling	€	€
Onderzoek	€	€
Evangelisatie en zending	€	€
Educatie, opleidingen en cursussen	€	€
Lobby en belangenbehartiging	€	€
Anders, namelijk (vul hier in)		
YFC-work in EMENA-area	€ 1.377.831	€ 474.719
Besteed aan doelstellingen	€ 1.377.831	€ 474.719
Wervingskosten	€ 16.279	€ 12.390
Kosten beheer en administratie	€ 5.426	€ 4.130
Som van de lasten	€ 1.399.536	€ 491.239
Onder de som van de lasten is aan Personeelskosten een bedrag meegenomen van:	€ 108.524	€ 82.598
Saldo financiële baten en lasten	€ -982	€ -643
Saldo baten en lasten	€ 121.569	€ 168.636

Toelichting

Geef hier een toelichting bij de staat van baten en lasten of vul de url naar de jaarrekening in als hier een toelichting in is opgenomen.

<https://yfcemena.org/anbiavg/>

Url van de jaarrekening
Vul de link in naar de jaarrekening als u deze ook hebt gepubliceerd.

<https://yfcemena.org/anbiavg/>

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