



**STICHTING INTERNATIONALE ORDE  
VAN HOSPITAALBROEDERS**

**seat at  
AMSTERDAM**

**Annual Report 2015**



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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**PART A THE ORGANIZATION**

**General information**

Stichting Internationale Orde van HospitaalBroeders  
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Stichting Internationale Orde van Hospitaalbroeders (SJOG-HospitaalBroeders) was founded in 1994 and is part of an international Catholic organisation, of which the head office – the Generale Curia – is based in Rome, Italy.

The Dutch branch of SJOG-HospitaalBroeders belongs to the West European Province.

HospitaalBroeders is a development aid organisation working with the very poorest in Africa. We are mental health care specialists and experts in managing small-scale and result-oriented projects. HospitaalBroeders is part of an international organisation running 334 hospitals and clinics in a total of 53 countries. SJOG-HospitaalBroeders only supports clinics and projects in Africa.

On 31 December 2015 the board of Directors is formed by:

- M.J. Neild;
- W. Brennan-Whitmore;
- J.G. Pepper;
- W.M. Forkan;
- J.E. Lennon.

**1. Mission and vision**

Inspired by our Catholic background, the mission of SJOG-HospitaalBroeders is to provide care of the highest quality to the most vulnerable groups in Africa regardless of a person's ethnic background, gender or religion.

We have been mental health care specialists for over 450 years and operate our own hospitals and clinics.

SJOG-HospitaalBroeders' vision for the world is one where everybody is treated with care and attention and given fair opportunities. We give meaning to this under three different pillars: health, knowledge and independence<sup>1</sup>.

The care we provide focuses on the acceptance of people with a mental or physical disability and their emancipation. We do this, not only, by providing care in our 18 hospitals and clinics in Africa, but also by training our own doctors and nurses.

Within the three pillars, we teach people to use their potential to the fullest.

Hospitality is the central value of our organisation manifesting itself in four core values: compassion, respect, excellence and justice, in the manner of St. John of God.

**2. Strategy and approach worldwide**

Traditionally, SJOG has been an organisation specialising in mental health care in the broadest sense of the word. From South America to China and Europe, the focus has been on specialised medical care for people from the most vulnerable groups. This ranges from mental health care to caring for people with mental disabilities and addiction treatment.

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<sup>1</sup> The full Dutch names of these pillars are: 'gezonder, slimmer, zelfstandiger'.



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In Africa the main emphasis is on general health care. In three countries, however, a total of five institutions provides mental health care.

The Dutch branch of SJOG-HospitaalBroeders is the only branch that does not include active Brothers from the International Order. The Netherlands falls within the West European Province, which is directed by Ireland.

In Africa, SJOG-HospitaalBroeders runs 21 hospitals and clinics. The majority of these clinics fall within the African Province: Kenya (1), Cameroon (3), Mozambique (1), Sierra Leone (2), Liberia (1), Zambia (1), Senegal (1) and Ghana (3).

The hospitals in Togo (2) and Benin (2) fall within a separate entity, the Vice-Province of Togo-Benin. Malawi (2) falls within the West European Province.

Since SJOG-HospitaalBroeders began its operations in the Netherlands, all countries have received support. In the last few years, financial support has shifted to notably Malawi, which just like the Netherlands belongs to the West European Province, as well as to the countries of the African Province.

### **3. Strategy in the Netherlands**

Fundraising in the Netherlands is intended to support African hospitals and the projects managed from these hospitals. The 2014-2016 Multi-Year Strategy provides a clear description of the strategic objectives.

#### **1. Extending and expanding successful programmes under the three pillars (health, knowledge and independence)**

- o Health: expanding and improving services in our hospital and clinics.
- o Health: expanding services via Outreach Programmes to extend the reach in peripheral regions.
- o Knowledge: expanding scholarship programmes in Malawi and Sierra Leone.
- o Knowledge: improving the quality of our own training programmes.
- o Independence: innovative water systems in clinics.
- o Independence: developing income generating programmes.

#### **2. Building a strong supporters network**

- o Focussing on growth of financial income through active fundraising.
- o Identifying and developing new partnerships.
- o Expanding donor base.
- o Developing a 'middle donor' programme including visits by donors to projects.
- o Implementing a campaign-based approach.

#### **3. Increasing name recognition in the Netherlands**

- o Stronger branding of the name 'Hospitaalbroeders'.
- o Developing a PR and communication policy including increased publicity for activities.

Besides practical objectives there is a statutory goal which is primarily bent towards fundraising.

*"The objective of the foundation is to organise and manage fundraising activities, to receive charitable gifts, to raise and manage entrusted funds and to acquire, manage and maintain moveable and immovable property and manage such investments, and, from time to time, to use and allocate all income, including any assets the foundation shall receive, to ensure that this is used in accordance with current legislation to benefit the Hospitaller Order of St. John of God in relation to its various charitable activities.*

*Furthermore to provide information and education relating to the charitable projects of the Order's Mission worldwide.*

*It is the express intention that no part of net income or assets will go to private individuals."*



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### **4. Fundraising policy**

The Dutch office is, unlike the offices in other countries, a separate entity. In contrast to all other country offices, there are no Brothers. This is because the St. John of God Hospitaller Order has no members left in the Netherlands. The Dutch office raises funds for the African hospitals and clinics.

Fundraising is the core business of the Dutch organisation and built on a number of ‘sources’, of which the most important consists of private donations. Private donations are received through direct mailings and in the form of bequests. Other sources include crowdfunding at events, and institutional support. SJOG-HospitaalBroeders aims to apply the concept of cross-fertilisation in the use of these various channels. Many projects are financed by both private and institutional funds.

The essence of fundraising is the human factor. Projects aim to serve people and are supported by the Brothers and people of our organisation. By telling the stories of our workers and our patients, we try to convey the urgency of our work to donors in an intimate and personal way.

### **5. Results and impact**

Impact measurement has become increasingly important in the work of NGOs in the past years. For organisations in the health care sector, measuring impact can be a challenging task. After all, how do we define the ‘outcome’ of health care activities?

Some output, such as numbers of patients treated and bed occupancy rates, can easily be established, but the final ‘outcome’ is harder to pin down. Hospital care is more than a series of actions performed under medical protocols. Giving care includes being attentive and expressing sympathy as part of a professional attitude as well as a caring attitude.

SJOG-HospitaalBroeders continuously works to optimise the way funds are spent to ensure effective and efficient operations towards the realisation of our objectives. In the past years, our direct partners, the hospitals and clinics in Africa supported by us, have made steps to accommodate the growing Western demand to increase transparency and result and impact measurement.

A standardised application form for all projects including a question on the intended outcome of a project is to support this development.

Nevertheless, it remains difficult to get our African partners to meet the high reporting standards valued so much in the Netherlands. While we put a high premium on transparency and timeliness, the daily reality of a hospital in Liberia and Sierra Leone presents other challenges. The few available resources are often – and rightfully so – spent on the improvement of care, with too little left over to create well-organised operational processes. The poor quality of the digital networks does not help the situation either. Yet enormous steps are made in the African Province in the area of accountability. SJOG-HospitaalBroeders will continue to keep focusing attention on what we in the Netherlands consider to be important.

Collecting and analysing data can be done in a number of ways. With respect to qualitative research, meetings and workshops to improve administrative processes are frequently conducted in Africa. From the Netherlands, the importance of storytelling is stressed, projects in hospitals are visited regularly, often on a yearly basis, informal conversations are held with medical staff and patients, and Brothers are interviewed. With respect to quantitative data, reports are received, information is distilled from annual reports, and results are communicated to stakeholders and donors.

The Brothers send regular reports about the implementation of projects. These are shared with stakeholders such as the institutional donors.

SJOG-HospitaalBroeders aims to further embed result and impact measurement in the organisation culture.



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An important new development is pushing clinics and hospitals towards organising more income generating activities. This helps a facility to build a financial buffer to meet growing expenditures. This

new way of working has a double advantage. First, a euro collected by SJOG-HospitaalBroeders will be used several times, as it is used for a loan to a hospital which will then be paid back to SJOG-HospitaalBroeders. Secondly, the loan helps the hospital to start generating its own income. In 2016 a pilot project to produce goods for the Dutch market will take place. This initiative has been enthusiastically embraced by the African hospitals and clinics.

### **Output**

A total of 80 African Brothers worked in the African Province<sup>1</sup> in 2014/2. The number of treatments in the clinics amounted to a total of 168,812.

The average bed occupancy rate was 52.5%. The Brothers worked with a total of 1,210 staff members.

Total income in the African Province was 7.03 million euros; expense amounted to 6.5 million euros.

Hospital income was mostly generated by hospital services and the sale of medicinal products.

Figures show a decline of the number of patients in Liberia and Sierra Leone. This decline has resulted from the closure of our hospitals during the Ebola epidemic and the fact that many patients were reluctant to visit the hospitals after they had reopened.

### **Developments in programme countries – Results per country**

*(The figure behind the country shows the percentage of the Dutch budget spent in that country.)*

In 2015, project visits were conducted in Cameroon, Malawi and Ghana.

Each year we try to visit a number of these countries. Each visit results in a detailed report.

#### **Malawi (36%)**

The focus in Malawi was on supporting the elderly and children. The three new community centres for the elderly built in Malawi constituted a new step in aid (mental and physical care). The Dioraphte Foundation supported one of these three centres.

The construction of a shelter for street children was an important step towards helping children to stay away from the streets in Mzuzu. This project was co-supported by the Wild Geese Foundation.

With support from the Haella Stichting, we granted a scholarship to 10 general nursing students.

#### **Sierra Leone (22%)**

2015 was the year when our hospital in Lunsar and our clinic in Lungi got back on their feet after the Ebola crisis.

Resources were spent on renovations in the hospital, a new water supply system for Lunsar and contributions to the medicines programme in order to get the Outreach Programme for the peripheral zones running again. An X-ray machine was shipped from the St. Elisabeth Hospital in Tilburg in the Netherlands to Sierra Leone, and we paid the salary of an interim surgeon after medical director Brother Manuel had passed away. Furthermore, a new granary and drying floor were donated to one of the villages in the environs under the Food Security Programme, and funds were provided for granting 30 scholarships to students at the Nursing School. Part of the required funds had been collected by the 29 runners in the Amsterdam Marathon.

In addition to this financial support, the Dutch branch of the organisation received a visit from Brother Peter from Sierra Leone, who came to Amsterdam in April to speak on a symposium, organised by SJOG-HospitaalBroeders, on the future of Sierra Leone.

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<sup>1</sup>The African Province includes: Ghana, Sierra Leone, Liberia, Cameroon, Senegal, Kenya, Mozambique, Zambia. Malawi falls within the West European Province.

<sup>2</sup>Aggregated data on 2015 not yet available. These figures are of indicative value only.



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### **Cameroon (15%)**

An invitation from all Brothers in Cameroon was one of the reasons to visit this country in 2015. During this visit, we interviewed two Brothers who had a key position in our hospitals in Sierra Leone and Liberia during the Ebola epidemic. These interviews were made accessible worldwide through the General Curia website (54 countries).

Financial support was provided to Koano village, which helped assure the supply of water to the entire village by means of 12 new water points. Furthermore, there was support for a new vehicle to extend the Outreach Programme to the regions around our hospital in Batibo. Also, laboratory equipment for the hospital was purchased.

### **Liberia (10%)**

For the first time in years we were able to provide support to our hospital in Liberia. Once Liberia had been declared free of the Ebola virus, Brother Peter made the urgent request to resume the Outreach Programme in the New Kru Town slums. With the acquisition of a new vehicle, the purchase of medicines and the introduction of staff incentives, the programme is ready again to provide 60,000 residents of New Kru Town with the most basic care. Development organisation MIVA contributed towards the new vehicle with a donation of 50% of the purchase price.

### **Ghana (6%)**

A wide reaching Ebola prevention programme was funded for all our health workers (300+) in this country. There was enormous demand from staff for support after the outbreak of Ebola in the neighbouring countries.

### **Togo (6%)**

Although Togo belongs to the semi-autonomous Togo-Benin Province, we provided funds for a school bus for students at the medical college.

### **Senegal (4%)**

In 2014, we built an entirely new water system for our hospital for mental health care in Fatick. The last part of this project was financed in 2015. The electricity network was renovated in our hospital in Thies.

### **Kenya (1%)**

In Tigania, we provided supported for our hospital with an incinerator.

## **6. Communication**

In 2014, we began to implement the communication strategy. The strategy is designed to increase the name recognition of SJOG-HospitaalBroeders. This helps to expand our warm community of grassroots supporters. To address the current low name recognition, we developed a communication style based on storytelling. The visual design has also become more recognisable. SJOG-HospitaalBroeders considers it important to transcend the standard practice of Africa's negative representation. Our images are positive and optimistic, showing the strong and independent people with and for whom we work. With our stories, we want to show the resilience of these people.

In 2015, we commissioned a photographer who visited Malawi to produce a photo report on Jolly, a boy who lives with Down's syndrome. This boy had attended our special needs school in Elvira and was now integrating into a main stream primary school. We attach more importance to this kind of success stories than to horrible pictures intended to convey a supposed of urgency. Dignity comes first, visually as well as verbally.



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A free publicity campaign has introduced SJOG-HospitaalBroeders to the wider public. Actor Waldemar Torenstra recorded a song in collaboration with the Jostiband and Sara van Ketel (who is known from the Down for Dummies TV show). Never before has SJOG-Hospitaalbroeders appeared so widely in the media, with coverage in TV shows such as RTL Boulevard and the Coen & Sander Show; by national newspaper De Telegraaf as well as a variety of local newspapers and a score of websites. This event reached over 1.3 million people just via print media alone, more than half of our total reach by print media. The media published other stories on SJOG-HospitaalBroeders as well. Brother Peter Dawoh was pictured in Het Parool and Het Friesch Dagblad, both important local newspapers. Furthermore, manager David Heyer was interviewed on the Ebola epidemic in a Business News Radio broadcast, and also by Vara Magazine and Het Parool.

Seeing Sierra Leone pushed back in time by the Ebola epidemic, we organised a symposium called 'The Future of Sierra Leone' at the Royal Tropical Institute (KIT) in Amsterdam. The objective of the symposium was to engage in a debate on the future and on identifying solutions for improving the country's prospects. Attendees included colleagues from NGOs working in Sierra Leone, donors and other interested parties.

In October, 29 runners took part in the Amsterdam Marathon to collect money for students at our nursing school in Sierra Leone. They raised almost 10,000 euros. This event was successful not only in terms of fundraising but also in terms of communication. Not only did we gain 29 new enthusiastic ambassadors, SJOG-HospitaalBroeders was also intensively promoted in their social networks.

### **Website**

At the end of 2015 we started working on developing a new website. The synergy between fundraising and communication makes it necessary to develop a new – and responsive – website. This will enable us to communicate in new ways: less verbal, more visual, with short videos highlighting the simple stories of the everyday people with and for whom we work.

### **7. Internal organization**

In 2015 SJOG-HospitaalBroeders had four people on the payroll (2.6 FTE).

During the year a volunteer carried out practical and organizational activities for the Amsterdam Marathon, in which a team from SJOG-HospitaalBroeders takes part every year.

Sickness absence was low in 2015: with 0,64%, it was substantially lower than the national average of 3.7%.

### **Director and board**

John Mitchell was the Irish director of SJOG-HospitaalBroeders. 15% of his salary was paid for by the Dutch organizations. The salaries of the three staff members with a permanent contract are in accordance with the salary structures of other charitable organizations.

Most of the employees work part-time. In addition to their salary, staff receive 8% holiday pay. Additional employment benefits are modest and include a pension scheme and ample training and development opportunities. SJOG-HospitaalBroeders does not pay annual bonuses or any other type of bonuses.

### **Volunteers policy**

HospitaalBroeders has put a policy for volunteers in writing.

Volunteers sometimes help with events, like the Marathon of Amsterdam.

What the role and responsibilities of the volunteer are, is put down in an agreement, signed by both parties.

The organization has a volunteer policy, which can be retrieved from the secretariat.



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**8. Segregation of functions: supervisory tasks, executive powers and operational activities**

In 2015, the board of trustees of SJOG-HospitaalBroeders was made up of five members, four of whom Brothers. The members were: William Martin Forkan, Michael Neild, William Brennan-Whitmore, John Pepper and John Lennon. The board convened five times.

The CEO reports to a Board of Directors.

The Board is responsible for Governance including:

- a. Setting the strategic direction of the company
- b. Ensuring the financial viability of the company
- c. Reviewing and agreeing operational plans and budgets with the CEO
- d. Reviewing operational updates from the CEO
- e. Appointing the CEO
- f. Reviewing performance of the CEO
- g. To receive and recommend the Annual Report to the Governing Authority (Members)

The CEO is responsible for:

- a. Managing the operation and financial management of the company
- b. Assisting the Board in defining the strategic direction of the company
- c. Assisting and advising the Board on compliance with relevant company and charity law

The CEO is not a member of the Board. Meetings are held every two months. At that meeting the CEO presents the following information:

- a. Financial Update
- b. Operational Update
- c. Strategic Plan development.
- d. Compliance Updates

Apart from scheduled Board meetings, the CEO will consult with individual Board members on areas and subjects of their particular expertise.

The Board reports to a Governing Authority known as Members who usually meet every year at the AGM. They receive the Annual Report and approve it for publication.

The Board does not get paid for its work. Expenses are allowed for travel to and from Board meetings.

Directors are appointed every three years by the Governing Authority (Members).

There are no other key functions.

**9. Future plans**

Our year plan for 2016 has been drafted in line with the strategic plan 2014-2016 and is building on the experiences and lessons learned in past years.

One important development is integration of our communication in an overall strategy: Communications and Fundraising should reinforce each other.

The most important goals for 2016 are:

- Increase fundraising income to € 945.000
- Increase name awareness and recognition of the brand 'HospitaalBroeders'
- Increase organizational impact by improving and professionalizing business processes (in NL and Africa).



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**PART B FINANCE**

In 2015, the financial accounts were recorded by accounting firm IAS. Donors' pledges and mutations in SJOG-HospitaalBroeders' database were entered into eTapestry, a CRM database. IAS prepared monthly financial accounts that were sent to the board of trustees. In preparation of each board meeting, the office drew up an explanatory report on the financial accounts.

IAS played a role in additional controls on the payroll. The office sends a calculation to the office in Ireland, which then has money transferred to IAS, which then pays the salaries and the corresponding social security charges.

The audit was carried out by Arep Accountants from Nieuwegein, the Netherlands. The audit report for the 2015 financial year has been included in full at the end of the annual report.

**1. Incoming resources**

The income in 2015 amounted to € 909,108, a rise of 4,8% from 2014 and slightly above the set objective of € 895,224.

<b>Year</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Target</b>	€ 895,224	€ 923,000	€ 1,058,000
<b>Incoming resources</b>	€909,108	€ 867,079	€ 832,203
<b>% change from goal</b>	+1,6%	- 6,1%	- 21,3%

The increase was mostly due to the income from institutional funds, which amounted to € 112,462 exceeding the budgeted amount of € 70,000 by 60%.

The income from private individuals remained € 30,000 below budget, which was primarily caused by lower income from structural donors (those who have agreed to a direct debit mandate). The expected increase of donors agreeing to a direct debit mandate did not occur in 2015.

Accounting for 12% of total income, the institutional funds are an important source of income.

The remaining 88% of income is accounted for by non-institutional sources: direct debit mandates (62%), direct mailings (17%), bequests (7%), events (1%) and other sources (1%). These figures show that donors are SJOG-HospitaalBroeders' lifeline and underscore that clear and transparent communication are key in guaranteeing donors' confidence.

**2. Expenditure and expenditure allocation**

In the statement of expenditure, direct and indirect expenses have been allocated to strategic targets, fundraising and management and administration. A total of € 637,151 was spent on strategic targets (68%), € 200,546 on fundraising (22%), and € 92,824 on management and administration (10%).

Direct expenses entail a demonstrable relationship between the actual expense and the results achieved. In the case of indirect expenses such a demonstrable relationship is not present. In consultation with the accountant, an expense allocation key was defined on the basis of actual figures from previous years. This expense allocation key can be found on page 20 of the 2015 Financial Statements report by Arep.

In 2015, direct project expenditure amounted to € 367,102.

Percentage of income to strategic objectives was 70,01%.

Percentage of costs for fundraising 2015 compared to income own fundraising was 25,2%.

SJOG-HospitaalBroeders uses a classification based on three distinct pillars: 'health, knowledge, independence'. 'Health' refers to expenditure on health care; 'knowledge' refers to expenditure on scholarships and training programmes, and 'independence' refers to expenditure on ways to help

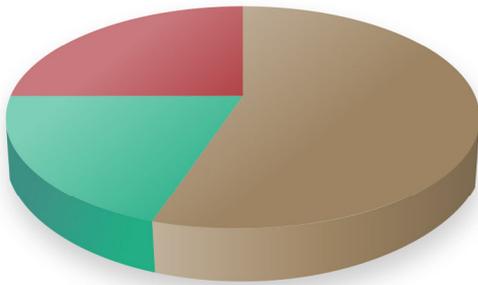


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communities and people to build their own lives or improve the quality of their lives by, for example, building waterpoints or granaries.

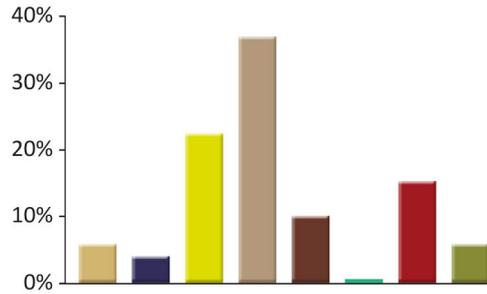
The resulting breakdown of the direct project expenditure is as follows:

**Working area**



- Healthier: 55%
- Smarter: 20%
- More Autonomous: 25%

**Allocation per country**



- Togo: 6%
- Senegal: 4%
- Sierra Leone: 22%
- Malawi: 36%
- Liberia: 10%
- Kenya: 1%
- Cameroon: 15%
- Ghana: 6%

**Budget 2016**

**INCOME**

Pledges	€ 540.000
Donations	€ 120.000
Legacies	€ 203.000
Institutional	€ 60.000
Events	€ 10.000
Other	€ 11.500

**EXPENSES**

Employee Costs	€ 173.000
Accommodation	€ 30.000
Office Costs	€ 10.000
General Costs	€ 28.000
Donor Admin.	€ 17.000
Banking Costs	€ 12.000
Selling Exp. (ex. donors)	€ 65.000
Selling Exp. (prosp. donors)	€ 165.000
Events & crowdfunding	€ 8.000
Loyalty	€ 11.000
Comm. & PR	€ 45.000
Telemarketing	€ 30.000
Online Marketing	€ 5.000
Legacies & Major Donors	€ 8.000
Expenses Projects	€ 338.000

**TOTAL € 945.000**

**€ 937.000**

**3. Resources expended on charitable activities**

The direct project expenditure exceeded budget by 10%.

The variance can be attributed, among other things, to a donation in kind by St. Elisabeth Hospital in Tilburg, who contributed a three-year-old X-ray machine.

The coordinating surgeon had visited our hospital in Sierra Leone in 2013 with a team of doctors and wanted to make a concrete contribution.



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At the beginning of each year the project applications from Africa are systematically reviewed by the management team and presented to the board of trustees. The board selects the projects that qualify for funding. The relatively high share of private donations in total income enables us to finance a large part of the projects from our own resources. Funds from institutional donors are always earmarked and must be used for designated projects.

### **4. Scope of reserves and funds**

#### **Continuity reserve**

A continuity reserve is intended to cover short-term risks and to ensure that the fundraising organization will be able to meet its obligations not only now, but also in the future. The reserve has been set at € 20,000.

#### **Special purpose reserve**

Funds earmarked for educational purposes are set aside on a separate bank account. These funds result from different donor campaigns all designed to raise funds for scholarships for African students. These funds are generated at different moments during the year and are set aside until scholarship applications are received.

### **5. Financial flows within the international organization**

SJOG-HospitaalBroeders Nederland belongs to the West European Province of the St. John of God Hospitaller Order. The Dutch manager reports to the Irish director. The director reports to the Irish/Dutch board.

SJOG-HospitaalBroeders Nederland focuses exclusively on the funding of projects in Africa. Funding of projects often takes place in close cooperation with the Irish mother organization. Consultation and agreement between the Dutch and Irish branches of the organization are intended to realize a maximum return on invested external and institutional funds. For instance, it helps when the Dutch organization underwrites 25% of the project expenditure when the Irish organization makes an application to institutional funds such as Misesan Cara.

There are two meetings per year with other European entities within the Order. These meetings, known as the Alliance, bring Portuguese, Spanish, French, Italian, Irish and Dutch fundraisers together to reconcile their project funding activities. These activities are coordinated by the Generale Curia in Rome. Their purpose is to achieve the highest possible return on project funding and to ensure that the largest possible spectrum of projects in terms of different need receive funding.

### **6. Strategy, finance and risks**

The following is the central objective as set out in the articles of association:

*“The objective of the foundation is to organize and manage fundraising activities, to receive charitable gifts, to raise and manage entrusted funds, and to acquire, manage and maintain moveable and immovable property, to invest in the same and to manage such investments and, from time to time, to use and allocate all income, including any assets the foundation shall receive, to ensure that this is used in accordance with current legislation to benefit the Hospitaller Order of St. John of God in relation to its various charitable activities. Furthermore to provide information and education relating to the charitable projects of the Order’s Mission worldwide.”*

Raising funds is the essence of this objective. SJOG-HospitaalBroeders Netherlands is a charity that raises funds, but other activities have been added in the course of the years. The organization initiates projects in cooperation with the partners in Africa. Projects are evaluated and, when found successful, rolled out elsewhere. Examples are food security programmes that were launched, schools that were built, and



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various sustainable projects that were initiated. Projects that prove successful are copied or modified and improved.

### **Fundraising and spending policy**

The board fulfills two roles in respect of fundraising. First of all, it monitors sound fundraising policy resulting in income in an effective and efficient way. Secondly, it has a responsibility with regard to risk management.

In the Dutch situation, the director and the fundraising manager are responsible for the fundraising policy together. Reports include issues such as the recoupment period of investments and analyses of the donating behavior of donors; these subsequently form the basis for the year plan. In these reports, concepts like Life Time Value and ROI may be used.

We try to keep the cost of fundraising within the CBF norm (maximum cost of fundraising 25% of income). The norm has been exceeded by a modest percentage in each of the last few years. The annual report always explains how this happened.

### **Spending policy**

SJOG-HospitaalBroeders puts no projects out to tender; all projects in Africa are set up and implemented by the Brothers. Projects are monitored through project visits and through financial and project reports. There is scope for monitoring and evaluation contributing more to learning and improvement. Some progress has been made in this respect, notably in the way African brothers make applications for project funds to SJOG-HospitaalBroeders. Prior to the submission of a project, they fill in a form which includes specific questions about the evaluation of the project.

### **Year plan and reporting**

A planning and control cycle helps to create and maintain a transparent and effective management of the organization. This cycle includes at least the following four elements:

Mission: long-term strategic objectives

Strategy: the way the organization achieves its objectives

Year plan: objectives for the current financial year and how these are to be achieved

Budget: the estimation of income, expenses and investments that is associated with the year plan.

The year plan actually serves as a contract between the director and the board of trustees and is the board's most important benchmark for evaluating performance.

The year plan and the budget are also the cornerstones of good governance and are instrumental in evaluating policy, objectives and quality of reporting.

Reporting is a part of project visits to the hospitals where we speak with stakeholders and project managers.

In the last years there has been increased attention for impact measurement. The African Brothers have become more aware that the result of an investment can of course be expressed in monetary terms, but also in quantitative terms about 'output' and 'outcome'. This concept remains difficult to grasp. In fact, impact refers to the part the organization or hospital has played in the change that has occurred with respect to the target group. This is the change as observed minus the change that 'would have occurred anyway'. In a hospital, such changes can not always be easily measured.

It is obvious that the use of a new X-ray machine will result in more X-ray photos of a better quality. The impact can then be defined as: improved health care quality. But how can this be quantified? These are questions that the organization is still grappling with and still seeking answers to.

### **Investment policy**

The organization does not invest funds in any type of financial product.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

**7. Annual accounts**

The annual accounts are prepared by Arep Accountants, based in Nieuwegein, the Netherlands.

**Development of income and expenses**

The result for 2015 amounts to € 21,413 negative compared to negative € 2,670 for 2014. The results for both years can be summarized as follows:

	2015		2014		Difference
	€	%	€	%	€
<b>INCOME</b>					
Income from own fundraising	796,646	87,6	813,651	93,8	-17,005
Income / Grants by third parties	112,462	12,4	53,428	6,2	59,034
<b>Total income</b>	<b>909,108</b>	<b>100,0</b>	<b>867,079</b>	<b>100,0</b>	<b>42,029</b>
<b>EXPENDITURE</b>					
Spent on Strategic Objectives	637,151	70,1	579,986	66,9	57,165
Fundraising expenses	200,546	22,1	203,777	23,5	-3,231
Management and administration	92,824	10,2	85,986	9,9	6,838
	<u>930,521</u>	<u>102,4</u>	<u>869,749</u>	<u>100,3</u>	<u>60,772</u>
<b>Result expenditure and income</b>	<b><u>-21,413</u></b>	<b><u>-2,4</u></b>	<b><u>-2,670</u></b>	<b><u>-0,3</u></b>	<b><u>18,743</u></b>
<b>Costs</b>					
	2015		2014		Difference
	€	%	€	%	€
Project costs	367,102	39,5	341,105	39,2	25,997
Personnel costs	195,009	21,0	173,321	19,9	21,688
Housing costs	29,294	3,1	28,277	3,3	1,017
Office costs	10,536	1,1	8,170	0,9	2,366
Selling expenses donors	272,167	29,2	267,531	30,8	4,636
Donor administration	14,449	1,6	8,810	1,0	5,639
Costs board	—	0,0	126	0,0	-126
General expenses	41,964	4,5	42,409	4,9	-445
	<u>930,521</u>	<u>100,0</u>	<u>869,749</u>	<u>100,0</u>	<u>60,772</u>



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

**REPORT OF THE BOARD OF DIRECTORS**

**Principal activities**

Stichting Internationale Orde van Hospitaalbroeders (The Foundation), located at the Nieuwendammerdijk 530A, Amsterdam, is a charity which raises funds primarily for health services in developing countries, especially in Africa. The foundation is part of the Hospitaller Order of Saint John of God, was founded 500 years ago and is active in over 50 countries worldwide.

**Statement of responsibility of the board of directors**

The board of directors require financial statements to be prepared for each year in accordance with generally accepted accounting policies. The financial statements are to give a true and fair view of the state of affairs of The Foundation and the result of the Foundation for that period.

Accordingly, the board of directors must ensure that in the preparation of the financial statements;

- Suitable accounting policies are selected and then applied consistently
- Responsible and prudent judgements and estimates are made
- Material departures from applicable accounting standards are disclosed and explained and
- Financial statements are prepared on the going concern basis unless it is inappropriate to presume that the foundation will continue

The board of directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of The Foundation. They are also responsible for safeguarding the assets of The Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Books of account**

The measurements taken by the board of directors to secure compliance with its obligation to keep proper books of account are the use of appropriate systems and procedures and employment of competent persons.

The books of account are kept at Stichting Internationale Orde van Hospitaalbroeders, located at the Nieuwendammerdijk 530A, Amsterdam.

**Legal status**

The Foundation is a foundation in accordance with article 24 sub 4 of the Successiewet 1956. Stichting Internationale Orde van Hospitaalbroeders is also registered at the Chamber of Commerce in Amsterdam at number 41058935.

**Results**

For the result for the year we refer to the statement "Income and Expenditure" on page 12 of this report.

**Future developments**

The Foundation will continue to build up the number of pledge donors and actively start sponsor program, thereby reducing the fundraising cost.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS  
seat at AMSTERDAM**

**Principal risks and uncertainties**

Continued sustainability of donation income is considered to be the highest risk.

**Subsequent events**

There were no subsequent events for the disclosure.

**On behalf of the board of directors**

Amsterdam, ..... 2016

Signed: W.M. Forkan  
Voorzitter (Chairman)

Signed: J.E. Lennon  
Penningmeester



## FINANCIAL STATEMENTS 2015



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
 seat at **AMSTERDAM**

**BALANCE SHEET AS AT 31 DECEMBER 2015**

(After appropriation of result)

<b>ASSETS</b>		<u>31 December 2015</u>	<u>31 December 2014</u>
		€	€
<b>Fixed assets</b>			
<b>Tangible fixed assets</b>	<b>(1)</b>		
Inventory		4,770	6,983
<b>Current assets</b>			
<b>Receivables</b>	<b>(2)</b>		
Guarantee capital		5,922	5,922
Other receivables and prepayments		20,757	10,537
		<u>26,679</u>	<u>16,459</u>
<b>Cash and cash equivalents</b>	<b>(3)</b>	53,985	58,448
		 <u><u>85,434</u></u>	 <u><u>81,890</u></u>



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
seat at **AMSTERDAM**

**EQUITY AND LIABILITIES**

	<u>31 December 2015</u>	<u>31 December 2014</u>
	€	€
<b>Reserves and funds</b>	<b>(4)</b>	
Continuity reserve	-5,546	-477
Restricted funds	11,143	27,487
	<u>5,597</u>	<u>27,010</u>
<b>Current liabilities</b>	<b>(5)</b>	
Trade creditors	17,418	8,343
Taxes and social securities	5,076	4,785
Accruals and deferred income	57,343	41,752
	<u>79,837</u>	<u>54,880</u>
	<u><u>85,434</u></u>	<u><u>81,890</u></u>



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

**INCOME AND EXPENDITURE FOR THE YEAR 2015**

		<u>2015</u>	<u>Budget</u>	<u>2014</u>
		€	€	€
<b>INCOME</b>				
Income from own fundraising	(6)	796,646	825,224	813,651
Income / Grants by third parties	(7)	112,462	70,000	53,428
<b>Total income</b>		<u>909,108</u>	<u>895,224</u>	<u>867,079</u>
<b>EXPENSES</b>				
<b>Expenses made for Strategic Objectives (8)</b>				
Direct aid		417,973	374,911	387,170
Coordination		58,951	49,897	53,018
Information and awareness raising		160,227	130,693	139,798
		<u>637,151</u>	<u>555,501</u>	<u>579,986</u>
<b>Fundraising expenses (8)</b>				
Existing donors		76,362	66,114	56,594
Prospective donors		124,184	185,575	147,183
		<u>200,546</u>	<u>251,689</u>	<u>203,777</u>
<b>Management and administration (8)</b>				
		92,824	88,034	85,986
<b>Total expenses</b>		<u>930,521</u>	<u>895,224</u>	<u>869,749</u>
<b>Balance of Income and Expenses</b>		<u><u>-21,413</u></u>	<u><u>-</u></u>	<u><u>-2,670</u></u>
<b>Appropriation of the result</b>				
Addition to continuity reserve		-5,069	-	-12,796
Addition to restricted funds		-16,344	-	10,126
		<u><u>-21,413</u></u>	<u><u>-</u></u>	<u><u>-2,670</u></u>

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	<u>2015</u>	<u>Budget</u>	<u>2014</u>
- Management and administration in % of Total expenses	10,0%	9,8%	9,9%
- Expenses made for Strategic Objectives in % of Total expenses	68,5%	62,1%	66,7%
- Expenses for Fundraising in % of income from own Fundraising	25,2%	30,5%	25,0%
- Expenses made for Strategic Objectives in % of Total income	70,1%	62,3%	66,9%



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
 seat at **AMSTERDAM**

**CASH FLOW STATEMENT FOR THE YEAR**  
**ENDED 31 DECEMBER 2015**

(According to the indirect method)

	2015		2014	
	€	€		
<b>Cash flow from operating activities</b>				
Operating result	-21,413		-2,670	
Adjustments for:				
- Depreciations	<u>2,213</u>		<u>1,785</u>	
		-19,200		-885
Changes in working capital:				
Movements in accounts receivable	-10,220		-3,011	
Movements in current liabilities	<u>24,957</u>		<u>16,151</u>	
Cash flow from operating activities		14,737		13,140
<b>Cash flow from investment activities</b>				
Investments tangible fixed assets	<u>-</u>		<u>-2,578</u>	
Cash flow from investment activities		-		-2,578
<b>Movement in cash position</b>		<u><b>-4,463</b></u>		<u><b>9,677</b></u>
<b>Compilation cash</b>				
Cash and cash equivalents as at 1 January		58,448		48,771
Movements in cash and cash equivalents		<u>-4,463</u>		<u>9,677</u>
Cash and cash equivalents as at 31 December		<u><b>53,985</b></u>		<u><b>58,448</b></u>



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

**NOTES TO THE 2015 FINANCIAL STATEMENTS**

**GENERAL**

The financial statements have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ 650) published by the Dutch Accounting Standards Board.

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets are presented at nominal value.

Income and expenses are accounted for the period to which they relate. Surplus is only included when realized on the balance sheet date. Deficits originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

**PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES**

**Tangible fixed assets**

Tangible fixed assets are valued at cost less straight-line depreciation based on the estimated useful lifetime.

**Financial fixed assets**

Upon initial recognition the loans are valued at fair value and then valued at amortised cost, which equal the face value, after deduction of any provisions.

**Receivables**

Upon initial recognition the receivables valued at fair value and then valued at amortised cost, which equal the face value. Any provision for doubtful accounts deemed necessary is deducted. Provisions are recognized on basis of individual assessment of recoverability of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents are valued at nominal value.

**PRINCIPLES FOR THE DETERMINATION OF THE RESULT**

**General**

The result is defined as the difference between the revenue from delivered performances and services and the costs and expenses and other charges for that year, valued at historical costs.

**Legacy**

Legacies are recognized as profit when received.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

**Financial result**

Financial income and expenses comprise interest income and expenses on loans as accounted for the current reporting period.

**PRINCIPLES FOR PREPARATION OF THE CASH FLOW STATEMENT**

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

The finds in the cash flow statement consist of cash and cash equivalents. Cash equivalents can be considered as highly liquid investments.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

**NOTES TO THE BALANCE SHEET AS AT 31 DECEMBER 2015**

**1. Tangible fixed assets**

	<u>Inventory</u>		
Balance as at 1 January:			
Acquisition costs	11,066		
Accumulated depreciation	<u>-4,083</u>		
Book-value	<u>6,983</u>		
Movements during the year:			
Investments	-		
Depreciation	<u>-2,213</u>		
	<u>-2,213</u>		
Balance as at 31 December:			
Acquisition costs	11,066		
Accumulated depreciation	<u>-6,296</u>		
Book-value	<u>4,770</u>		
		<u>31-12-2015</u>	<u>31-12-2014</u>
		€	€
<b>2. Receivables</b>			
<i>Guarantee capital</i>			
Guarantee Rentmeester Hollandia N.V.		<u>5,922</u>	<u>5,922</u>
<i>Other receivables and prepayments</i>			
Prepaid expenses		13,194	5,435
Others		<u>7,563</u>	<u>5,102</u>
		<u>20,757</u>	<u>10,537</u>
<b>3. Cash and cash equivalents</b>			
ABN AMRO Bank N.V. 41.45.42.940		8,068	6,283
ABN AMRO Bank N.V. 41.45.42.169		287	1,225
Rabobank 3844.21.733		34,463	37,769
Rabobank 1515.5720.21		11,143	13,147
Cash		24	24
		<u>53,985</u>	<u>58,448</u>



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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	<u>2015</u>	<u>2014</u>
	€	€
<b>4. Reserves and funds</b>		
<b>Continuity reserve</b>		
Balance as at 1 January	-477	12,319
Appropriation of the result	<u>-5,069</u>	<u>-12,796</u>
Balance as at 31 December	<u><u>-5,546</u></u>	<u><u>-477</u></u>

The foundation wants to ensure sustainability of the organization. Therefore the foundation wants to create a continuity reserve to cover operational and program costs. This reserve is based on a prudent assessment of the time required to source additional funding. According to “The Wijffels code” this reserve should not exceed 1,5 times the operational costs. A higher reserve will need clarification. It is our intention to build the continuity reserve to an amount of €20,000 and this will be reviewed during the current financial year.

	<u>2015</u>	<u>2014</u>
	€	€
<b>Restricted funds</b>		
Balance as at 1 January	27,487	17,361
Appropriation of the result	<u>-16,344</u>	<u>10,126</u>
Balance as at 31 December	<u><u>11,143</u></u>	<u><u>27,487</u></u>

Restricted funds are earmarked for future spending on the objectives of Stichting Internationale Orde van Hospitaalbroeders.

	<u>2015</u>	<u>2014</u>
	€	€
<i>Restricted fund I</i>		
Balance as at 1 January	13,147	17,361
Appropriation of the result	<u>-2,004</u>	<u>-4,214</u>
Balance as at 31 December	<u><u>11,143</u></u>	<u><u>13,147</u></u>

The benefits from various activities (Marathon, third parties) was earmarked to support our scholarship programme in Sierra Leone. The money, generated from the Marathon 2015 and other actions of donors, has been stalled on a separate bank account. From this account, the ‘final’ year 3 of the scholarship programme will be paid in May 2016.

	<u>2015</u>	<u>2014</u>
	€	€
<i>Restricted fund II</i>		
Balance as at 1 January	14,340	-
Appropriation of the result	<u>-14,340</u>	<u>14,340</u>
Balance as at 31 December	<u><u>-</u></u>	<u><u>14,340</u></u>

In 2014, the Hospitaalbroeders received 5 legacies. The board has decided to spend the money of one of these legacies on a special children’s programme in Malawi according to the wishes of the deceased donor.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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	<u>31-12-2015</u>	<u>31-12-2014</u>
	€	€
<b>5. Current liabilities</b>		
<b>Trade creditors</b>		
Trade creditors	<u>17,418</u>	<u>8,343</u>
<b>Taxes and social securities</b>		
Pay-roll tax	<u>5,076</u>	<u>4,785</u>
<b>Accrued liabilities</b>		
St. John of God Development Company	20,559	–
Accruals and deferred income	30,363	35,577
Holiday pay	<u>6,421</u>	<u>6,175</u>
	<u>57,343</u>	<u>41,752</u>
<b>Off-balance sheet commitments</b>		
<b>Long-term Financial obligations</b>		

*Rental commitments buildings*

The Foundation has long-term rental commitments, which relate to the rent of the office.  
 The commitments amount to approximately € 25,010 (on a yearly basis).



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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**NOTES TO THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR  
 2015**

	<u>2015</u>	<u>Budget</u>	<u>2014</u>
<b>6. Income from own fundraising</b>			
Donations	730,661	760,224	784,696
Legacy	57,149	55,000	24,414
Events	8,836	10,000	4,541
	<u>796,646</u>	<u>825,224</u>	<u>813,651</u>
<b>7. Income / Grants by third parties</b>			
MIVA	36,230	30,000	17,500
Haëlla Stichting	11,500	10,000	18,800
Dutch embassy Senegal	-	-	4,382
St. Elisabeth Ziekenhuis	20,000	-	-
Stichting Dioraphte	18,000	-	-
Wilde Ganzen	17,000	20,000	-
Others	9,732	10,000	12,746
	<u>112,462</u>	<u>70,000</u>	<u>53,428</u>

*Commentary on actual versus budget 2015*

- The difference between budgeted donation income and real income of € 29.564 was caused by the -on average- lower monthly pledge income. € 52.000 was budgeted per month but in reality it was aprox. € 49.000. We had expected to get in 1500 new donors. The actual number of new donors was just above 1000. Hence less monthly pledge income.
- Income from grants by third parties was higher due to one new institutional funder and one unforeseen donation from a Dutch hospital that had sent a team of doctors to Sierra Leone in 2015 and donated an x-ray machine.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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**8. Allocation of expenses to objectives**

	<u>Strategic Objectives</u>			<u>Fundraising</u>		<u>M &amp; A</u>	<b>Total 2015</b>	<b>Budget 2015</b>	<b>Total 2014</b>
	<i>Direct aid</i>	<i>Coordination</i>	<i>Information and awareness</i>	<i>Existing donors</i>	<i>Prospective donors</i>	<i>Management and administration</i>			
Project contributions	367,102	–	–	–	–	–	367,102	332,834	341,105
Personnel costs	43,877	43,877	43,877	9,750	9,750	43,878	195,009	161,822	173,321
Housing costs	–	4,880	4,880	4,880	4,880	9,774	29,294	27,817	28,277
Office costs	–	1,755	1,755	1,755	1,755	3,516	10,536	12,000	8,170
Selling expenses donors	–	–	101,276	45,759	97,915	27,217	272,167	314,884	267,531
Donor administration	–	1,445	1,445	7,224	2,890	1,445	14,449	11,867	8,810
Costs Board	–	–	–	–	–	–	–	–	126
General costs	6,994	6,994	6,994	6,994	6,994	6,994	41,964	34,000	42,409
<b>Total</b>	<b>417,973</b>	<b>58,951</b>	<b>160,227</b>	<b>76,362</b>	<b>124,184</b>	<b>92,824</b>	<b>930,521</b>	<b>895,224</b>	<b>869,749</b>

In the overview above all costs are incorporated. The allocation of costs over the various activities is divided in three main groups: Strategic Objectives (SO), Fundraising (FR) and Management and Administration (MA).

This allocation is primarily based on actual direct costs incurred, and the subdivision of a couple of posts and allocation of shared costs are decided on in cooperation with our accountant to ensure as accurate a basis as feasible is achieved.

Personnel Costs are divided according the following percentages: SO (67,5%), FR (10%) and MA (22,5%).  
 Housing Costs/office costs: SO (33,3%), FR (33,3%) and MA (33,3%).

Selling expenses (both of prospective and existing donors): MA (10%). For prospective donors we've made the subdivision in Information and Awareness (25%) and Fundraising (75%). For existing donors: Information and Awareness (60%) and Fundraising (40%).

Donor Administration: Coordination (10%), Information and Awareness (10%), existing donors (50%), prospective donors (20%) and Management and Administration (10%).

General costs are equally divided between direct aid, coordination, information and awareness, prospective donors, existing donors and management and administration.

***Commentary on actual versus budget 2015***

- The difference in personel costs between real and budgeted comes from a new *absence insurance* and a pension provision for three staff members.
- The difference between € 41.964 and budgeted (€ 34.000) in general costs is because the African travel costs were taken out of employee costs and transfered to general costs.
- The difference between the budgeted and expected costs for selling expenses donors (315K vs. 276K) was caused by the smaller number of new pledge donors that were acquired in 2015.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
**seat at AMSTERDAM**

	<u>2015</u>	<u>Budget</u>	<u>2014</u>
	€	€	€
<b>Projects</b>			
Malawi	128,380	–	163,068
Senegal	16,775	–	46,663
Sierra Leone	82,015	–	39,894
Ghana	22,472	–	–
Kenya	5,000	–	–
Cameroon	56,860	–	–
Togo	20,600	–	–
Liberia	35,000	–	–
Zambia	–	–	8,134
Ebola campaign	–	–	60,415
Uniforms Africa	–	–	19,931
Miscellaneous	–	–	3,000
	<u>367,102</u>	<u>332,834</u>	<u>341,105</u>

**Personnel costs**

During the 2015 financial year, the average number of (part-time) staff employed by The Foundation was 3, converted into full-time equivalents, amounted to 2,6 (2014 : 2,9).

	<u>2015</u>	<u>Budget</u>	<u>2014</u>
	€	€	€
Wages and salaries	139,639	–	135,041
Social security charges	22,206	–	23,164
Sickness insurance	4,766	–	2,373
Management costs	20,559	–	–
Other Personnel costs	7,839	–	12,743
	<u>195,009</u>	<u>161,822</u>	<u>173,321</u>

No members of the Board of Directors received any remuneration for the year ended December 31, 2015.

	<u>2015</u>	<u>Budget</u>	<u>2014</u>
	€	€	€
<b>Housing costs</b>			
Rent	25,010	–	24,772
Repair and maintenance	3,207	–	3,014
Other	1,077	–	491
	<u>29,294</u>	<u>27,817</u>	<u>28,277</u>

**Office costs**

Office supplies	2,245	–	1,595
Telephone, internet and postage	5,643	–	4,287
Website	2,648	–	2,288



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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	<u>10,536</u>	<u>12,000</u>	<u>8,170</u>
	<u>2015</u>	<u>Budget</u>	<u>2014</u>
	€	€	€
<b>Selling expenses donors</b>			
<i>Existing donors</i>			
Mailing expenses	66,955	–	63,293
Loyalty	32,375	–	21,105
	<u>99,330</u>	<u>73,684</u>	<u>84,398</u>
<i>Prospective donors</i>			
Canvassing	108,034	–	136,287
Loyalty	4,954	–	3,981
Telemarketing	19,537	–	40,070
Affiliate marketing	24,768	–	–
Symposium	12,868	–	–
Events	2,676	–	2,795
	<u>172,837</u>	<u>241,200</u>	<u>183,133</u>
Total selling expenses donors	<u>272,167</u>	<u>314,884</u>	<u>267,531</u>
<b>Donor administration</b>			
Consultancy costs	<u>14,449</u>	<u>11,867</u>	<u>8,810</u>
<b>Costs board</b>			
Travel expenses	<u>–</u>	<u>–</u>	<u>126</u>
<b>General costs</b>			
Auditor's fee	8,730	–	10,990
Administration fee	6,367	–	7,504
Bank charges	10,618	–	10,692
Depreciation	2,213	–	1,785
Other general expenses	14,036	–	11,438
	<u>41,964</u>	<u>34,000</u>	<u>42,409</u>

**On behalf of the board of directors**

Amsterdam, .....2016

Signed: W.M. Forkan  
 Voorzitter (Chairman)

Signed: J.E. Lennon  
 Penningmeester (Treasurer)



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## **OTHER INFORMATION**



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## **OTHER INFORMATION**

### **Appropriation of the result**

The board of directors proposes to appropriated the result 2015 as follows:

Addition to continuity reserve	-5,069
Addition to restricted funds	-16,344
	<hr/>
	<b>-21,413</b>
	<hr/> <hr/>

This proposition is already recognized in the financial statements.



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of: Stichting Internationale Orde van Hospitaalbroeders

**Report on the financial statements**

We have audited the accompanying financial statements 2015 of Stichting Internationale Orde van Hospitaalbroeders, Amsterdam, which comprise the balance sheet as at 31 December 2015, the statement of income and expenditure for the year then ended and the notes, comprising a summary of accounting policies and other explanatory information.

*Management's responsibility*

The Board of Directors is responsible for the preparation and fair presentation of these financial statements in accordance with the Guideline for annual reporting 650 "Charity organizations" of the Dutch Accounting Standards Board.

Furthermore the Board of Directors is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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*Announcement according to the annual report*

We have read the annual report in order to identify material inconsistencies, if any, with the audited financial statements. Based on reading the annual report we established that the annual report is consistent with the information in the financial statements and that the annual report contains all information required by the Guideline for annual reporting 650 “Charity organizations” of the Dutch Accounting Standards Board. We have not audited or reviewed the information in the annual report.

*Opinion with respect to the financial statements*

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Internationale Orde van Hospitaalbroeders as at December 31, 2015 and of its result for the year then ended in accordance with the Guideline for annual reporting 650 “Charity organizations” of the Dutch Accounting Standards Board.

Nieuwegein, July 27, 2016

AREP Accountants en Belastingadviseurs B.V.

Wg.

Drs. G-J. Jordaan RA



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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## **APPENDIX**



**STICHTING INTERNATIONALE ORDE VAN HOSPITAALBROEDERS**  
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**TRUSTEES OTHER INFORMATION**

Board of directors

M.J. Neild;  
W. Brennan-Whitmore;  
J.G. Pepper;  
W.M. Forkan;  
J.E. Lennon.

Banks

ABN-AMRO  
Postbus 283  
1000 EA AMSTERDAM

Rabobank  
Dreef 40  
2012 HS AMSTERDAM

Auditor

AREP Accountants en Belastingadviseurs B.V.  
Weverstede 15  
3431 JS NIEUWEGEIN



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**SUPPORTED PROJECTS**

<b>Project</b>	<b>Country</b>	<b>Centre</b>	<b>Total</b> €
Aqua Aero	Senegal	Fatick	2,594
School	Sierra Leone	Manungu	3,000
Incinerator	Kenya	Tigania	5,000
Water project	Senegal	Fatick	1,076
Lab equipment	Cameroon	Douala	6,000
School bus	Togo	Lome	20,600
Water tank OPD	Sierra Leone	Lunsar	3,000
Water supply Koano Health	Cameroon	Batibo	2,900
Ebola prevention	Ghana	Asafo/Koforidua	22,472
Drugs for medical outreach	Sierra Leone	Lunsar	3,000
Vehicle outreach programme	Cameroon	Batibo	47,960
Elderly project	Malawi	Mzuzu	25,000
Electricity supply, hospital	Senegal	Thies	13,105
Umoza Shelter Streetkids	Malawi	Mzuzu	51,880
Scholarships	Malawi	Mzuzu	11,500
Nursing school scholarship	Sierra Leone	Lunsar	14,940
Grain store and drying floor	Sierra Leone	Lunsar	20,000
Renovation hospital	Sierra Leone	Lunsar	8,685
Doctor salaries	Sierra Leone	Lunsar	6,000
Elderly project house	Malawi	Mzuzu	40,000
Vehicle outreach	Liberia	Monrovia	35,000
X-ray	Sierra Leone	Lunsar	23,390
<b>Total</b>			<b>367,102</b>