



Annual Accounts 2021

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This document is the summarised financial report of Stichting Child Helpline International for the year ending on 31 December 2021.

As stipulated by Dutch reporting regulations for foundations, the full financial report of Stichting Child Helpline International is available upon request.

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Child Helpline International is the global network of independent child helplines in more than 140 countries and territories around the world. Members of our network reported receiving almost 14 million contacts from children and young people in 2021, and almost three million of these contacts received further counselling, support, advice and protection.

Child helplines are most often the first point of contact for children who are in need of support and protection. Child Helpline International collects data and this exceptional resource is used to advocate on behalf of children and young people, to make their lives safer by highlighting the gaps in child protection systems.

Child Helpline International is a registered non-profit Foundation (Stichting) registered in the Netherlands (2003).

Child Helpline International's financial year coincides with the calendar year.

Statement by the Chair of the Supervisory Board

Every year, up to a billion children and young people experience some form of violence or abuse. This number is likely to rise, however, as millions more children are exposed to physical, sexual and emotional violence as the result of the compounding effects of Covid-19, armed conflicts and climate change.

The Covid-19 pandemic began as a worldwide public health emergency, but it has rapidly evolved into a global child rights crisis, unprecedented in the universality of its scope and the inequality of its impact. It has amplified the already existing risks and created many new ones. Children all around the world are facing increasing and intensifying threats to their safety and wellbeing.

Data collected by Child Helpline International and published in 2021 revealed that, in 2020, one in every four contacts made with child helplines by children and young people concerned violence. These contacts mainly related to physical violence, mental/emotional violence or neglect, although many children and young people were also victims of bullying or sexual violence. Many of these incidents were exacerbated by various national measures designed to control the spread of the virus such as school closures, curfews and lockdowns. Many were also caused by the resulting social and economic shocks that reverberated around the world - poverty, food insecurity and loss of livelihoods can all amplify the stressors that increase vulnerabilities for children. An estimated 150 million children have fallen into poverty, increasing the risks of the most vulnerable families resorting to negative coping mechanisms, including child labour, child marriage and even child trafficking.

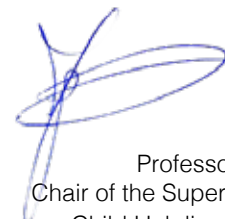
Responses to Covid-19 have triggered an exponential growth in the use of digital methods to communicate, to educate, and even to deliver child helpline services. However, this reliance on digital connectivity has also created a widening of the digital divide, both within and between countries, perpetuating the existing inequities based on age, gender and poverty.

In this context, child helplines continue to shine through as essential services and must thus be recognised as a crucial element of any child protection system. Thanks to the work and dedication of Child Helpline International and its members immense progress has been made in this respect over the last 20 years. However, it has not been at a sufficient scale or pace to ensure that all children can access a child helpline when they need it. Challenging times such as we currently face require ambitious and transformative action to strengthen the systems design to protect children, and reaffirm the position of child helplines as an entry point to those systems, through access online, by phone, via SMS or chat services or in person, and so I reiterate our key recommendations here:

- **Every child should have free and unrestricted access to child helpline services.** Governments and the ICT sector should facilitate children's rights by supporting child helplines to improve their reach and accessibility to all children and young people, and especially those who are vulnerable. Child helplines should be

strengthened through investments in infrastructure and new functionalities, and funding and support should also be made available to raise awareness of child helplines. In particular, promotion of regionally harmonised child helpline numbers has a vital role to play in raising public awareness and facilitating access for children and young people wherever they may be in the world.

- **Quality and sustainability of child helplines is crucial to ensuring children's rights.** Child helplines require reliable long-term funding to sustain and evolve their operations, and to consistently improve the quality of the services offered. Child helplines should receive funding and support towards implementation of good governance practices, effective data collection and analysis, comprehensive training programmes for staff and volunteers, and contingency plans to help keep them operational during national emergencies and technological or infrastructural failure, among other needs.
- **Child helpline data and youth participation should inform policy and decision-making that affects children's lives.** Children's voices should play a role, not only in shaping child protection services but also informing decision-making at the highest levels. Governments, INGOs and relevant actors should act on children's voices and child helpline data to implement evidence-based changes in society that children and young people need.
- **Structured partnerships are needed to eradicate violence against all children.** Structured partnerships can establish clear referral pathways and effective knowledge exchange on topics pertinent to children and young people's lives, and inform the interventions taken to protect them. Funding should be made available through collaborative partnerships to strengthen child helplines' data collection and the quality of frontline services offered. Finally, the diverse needs of children and young people need to be taken into account, in particular vulnerable and under-represented groups who stand to benefit from an increased coordination among child helplines and other actors.



Professor Jaap Doek
Chair of the Supervisory Board
Child Helpline International

Statement by the Executive Director

Looking back at 2021 I am immensely proud of what we were able to achieve, given the context of the Covid-19 pandemic and its impact across the globe. Child helplines continued to be in great demand to fill gaps in services affected by lockdowns. Where child helplines were not yet in existence, the need to develop and start services became even more critical.

Our response to these challenges – as a global network and as a team – have humbled me. We supported the set-up of new child helpline services in Honduras and Jamaica, and helped to scale up operations of existing child helplines in Burundi, Ethiopia and Malawi. We also provided several bespoke webinars for members and partners to build their capacity to expand services and learn from each other's experiences. Never has the network been called upon to act more strongly and to respond so powerfully.

At the same time, we were at a crucial moment in our network's lifecycle, with a new strategic period just beginning. We coalesced around and unanimously agreed the following goals for 2021-2023:

1. Child helplines have increased capacity to provide quality services to children and young people in need of care, protection and guidance.
2. Child Helpline International has improved data management processes, allowing for the production of targeted evidence-based advocacy materials.
3. Child Helpline International and its child helpline members have increased capacity to influence decision makers through advocacy.
4. Building a sustainable and effective network organization.

Lastly, 2021 was the first full year since the adoption of our new data strategy and framework. This has increased our ability to collect comparable and systemic data from our members, to gain unique insights to the lives of children and young people, their experiences and the issues that they face. We treat this information with great care and respect, and consider it our duty to transform this data into compelling reports and information to convince policymakers and duty bearers alike of the actions and programming needed to make real and lasting change, and to strengthen child protection services.

We continue to strive for a world where the voice of every child is heard and taken into account, and where every child's rights are realised and protected.



Patrick Krens
Executive Director
Child Helpline International

OUR VISION

A world where the voices of children and young people are heard and listened to, and their rights are realised and protected.

OUR MISSION

As a global network we share research/data, knowledge and experiences to enhance the quality of response to children and young people in need of protection, support and guidance, and to advocate for their rights.

OUR THEORY OF CHANGE

Central to our theory of change is our commitment as an organization to ensure that the voices of children and young people are heard, to fulfil their rights and to protect them from violence and other harm.

Our **long-term objectives** are to ensure that children and young people have access to high-quality child helpline services, and that through data collection an evidence base is generated that can influence policymaking, legislation and resource allocations.

Child helplines play a crucial role in the child protection system. The primary components of child protection systems include not only child protection and response services and the non-formal supports offered by families and communities, but also laws and policies, human and financial resources, governance, a means of data collection and system monitoring.

The **long-term outcomes** that lie within our sphere of influence are that child rights policies and declarations are promoted and implemented and that child protection systems are strengthened and transformed. It is vitally important that child protection actors acknowledge the role of national child helplines in child protection systems and that, through targeted advocacy, the voices of children and young people are amplified nationally, regionally and globally.

The role we have played since our foundation has been as "broker" for our members. It can be further defined by five distinct roles, which we have designated "the 5Ls". These begin with **listening** to the diversity of challenges and demands from the members, then **linking** members with each other and with other stakeholders such as governments, telecom operators, ICT industries and regulators. When these connections are made, an exchange process is facilitated in relation to information, data, experiences and expertise. Customised trainings and new **learning** modules can be jointly developed. A role that has emerged more recently is related to defining core quality standards and promoting the support of experienced members for less-experienced members (**leveraging**). Last but not least, together with our members we are positioning ourselves more and more as a key player in child protection system improvement and as an important advocate for the rights of children because of our unique setup, our collective way of working and our level of impact (**leading**).

Balance Sheet as of 31 December 2021 (after appropriation of net result)

	31 December 2021		31 December 2020	
	€	€	€	€
Assets				
Inventory	2,449			
Receivables	163,150		122,663	
Cash at banks and in hand	261,775		478,442	
		427,374		601,105
		<u>427,374</u>		<u>601,105</u>
		<u><u>427,374</u></u>		<u><u>601,105</u></u>
Liabilities				
Capital				
Freely disposable capital	58,021		38,955	
Result	6,280		19,066	
		64,301		58,021
Current Liabilities		363,073		543,084
		<u>427,374</u>		<u>601,105</u>
		<u><u>427,374</u></u>		<u><u>601,105</u></u>

PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

- **The Annual Accounts 2021** are prepared in accordance with the accounting principles generally accepted in the Netherlands. The Dutch accounting guideline RJ650 for Fundraising Organisations is applicable. The annual accounts are prepared in Euro. Assets and liabilities are valued at face value, unless otherwise indicated.
- **Comparison with prior year:** The principles of valuation and determination of result remained unchanged compared to the prior year.
- **Foreign currencies:** Assets and liabilities denominated in foreign currencies are translated into Euros at year-end exchange rates; exchange gains and losses are charged to the statement of income and expenditure. Transactions in foreign currencies during the financial year are translated into Euros at the rate of exchange ruling on the transaction date.
- **Tangible fixed assets:** Since 2012, Child Helpline International has expensed all purchases at cost except capital investments (where applicable) funded by the European Commission, which are depreciated* at 33.33% per annum.
- **Receivables:** Receivables are valued at face value less a provision for possible uncollectible amounts.

PRINCIPLES OF DETERMINATION OF RESULT

- **Result** is determined as the difference between income generated by contributions, membership fees and others, and the costs and other charges for the year. Income is recognised in the year in which it is realised.
- **Costs:** Costs are recognised at the historical cost convention and are allocated to the reporting year to which they relate.
- **Cash flow statement:** The cash flow statement has been prepared applying the indirect method.

*Depreciation is provided by the straight-line method over the estimated useful economic life.

Notes to the Balance Sheet

Receivables	2021	2020
	€	€
Prepaid rent and deposit	7,542	7,542
Grants to receive	142,631	112,654
Other receivables	12,977	2,467
	<u>163,150</u>	<u>122,663</u>

Cash at banks and in hand	2021	2020
	€	€
Deposit ABN AMRO Bank	2,400	286,631
Current accounts ABN AMRO Bank	252,930	187,390
Cash in hand (incl. cheques)	6,445	4,421
	<u>261,775</u>	<u>478,442</u>

Cash at banks and in hand is available on demand.

Capital	2021	2020
	€	€
1 January	58,021	38,955
Net result	6,280	19,066
31 December	<u>64,301</u>	<u>58,021</u>
of which:		
Freely disposable capital (continuity reserve)	64,301	58,021
Tied-up capital (funds)	-	-
	<u>64,301</u>	<u>58,021</u>

Continuity Reserve:

Child Helpline International works to ensure sustainability of the organisation so that in the case of a funding shortage, its international network of Child Helplines is not affected. Therefore, Child Helpline International aims to create a continuity reserve to cover operational and programme costs for a period of six months.

Child Helpline International does not wish to create any other reserves than continuity reserves. This six-month timeframe is based on a prudent assessment of the time required to source additional funding. According to the advice expressed in "The Code Wijffels" this reserve should not exceed 1.5 times the operational costs. On 31 December 2020, the reserve was well below this limit. The continuity reserve is built up by income primarily from private donors and membership fees. Child Helpline International has no investments.

Current liabilities	2021	2020
	€	€
Other liabilities (short-term creditors)	34,661	25,914
Wage tax	13,772	12,909
Holiday pay and days	5,900	5,221
Received in advance	308,739	499,040
	<u>363,072</u>	<u>543,084</u>

CONTINGENCIES AND COMMITMENTS

Long-term financial obligations:

The annual amount of office rental commitments amounts to approximately €29,000 per annum, however Child Helpline international has the option to annul this rental contract on short-term notice in case of a cut in funding. At the time of writing, Child Helpline International has not made any other long-term commitments.

Proposed result appropriation

In accordance with the by-laws of Stichting Child Helpline International, the annual proceeds from any gains whatsoever named and received in any year, not destined to be regarded as capital, can be used for the realisation of the objectives of the Foundation. This is termed Continuity Reserve. Therefore, any deficits are also taken from the Continuity Reserve.

The result appropriation is as follows:

Continuity Reserve (brought to reserve)	€ 6,280
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This result appropriation is processed accordingly in the financial statements.

Statement of Income and Expenditure for 2021

	2021		2021 budget (unaudited)		2019	
	€	€	€	€	€	€
Income						
Income from own fundraising		684,436		680,000		679,077
Governmental grants		291,057		290,000		289,941
Membership fees		13,253		11,000		10,149
Fees		75		-		
Interest income		-		5		11
Gifts and donations		1,602		10,000		13,757
Total income		<u>990,423</u>		<u>991,005</u>		<u>992,935</u>
Spent on purpose						
Goal 1: Developing Child Helpline International's programmatic knowledge and expanding its thematic expertise.						
Direct cost		279,478		138,482		83,636
Indirect cost		<u>338,522</u>		<u>269,619</u>		<u>287,324</u>
		618,000		408,101		370,960
Goal 2: Improved evidence-based advocacy						
Direct cost		119,518		191,313		203,876
Indirect cost		<u>144,768</u>		<u>125,669</u>		<u>133,922</u>
		264,286		316,982		337,798
Goal 3: Building an effective and sustainable organisation						
Direct cost		33,877		11,700		12,468
Indirect cost		<u>41,034</u>		<u>173,105</u>		<u>184,473</u>
		74,911		184,805		196,941
Operational and administrative expenses		26,946		63,969		68,170
Own fundraising costs						0
Total spent on purpose		<u>984,143</u>		<u>973,857</u>		<u>973,869</u>
Results for the year to date		<u>6,280</u>		<u>17,148</u>		<u>19,066</u>

Notes to the Statement of Income and Expenditure

Governmental grants and income from other fundraising

	2021	2021 budget (unaudited)	2020
	€	€	€
Income from own fundraising			
Donations - Oak Foundation	8,684	-	-
Donations - Ignite	257,934	233,300	245,563
ACT to EVAC	-	-	95,090
UNICEF Guatemala	-	-	-
UNICEF Mexico	8,989	-	5,790
UNICEF Benin	4,885	-	11,100
UNICEF El Salvador	12,139	-	281
UNICEF Jamaica	19,387	15,650	10
UNHCR	33,671	19,960	17,155
UNICEF Mali	38,306	118,518	27,882
UNICEF ESARO	12,983	-	76,295
LLESA	7,586	-	-
UNICEF Honduras	42,606	37,819	10
IWF	21,586	18,083	-
UNICEF Panama	-	-	4,084
UNICEF Bangladesh	11,107	-	5,845
UNICEF Belarus	-	-	-
Donations Tides Twilio	163,003	163,659	178,937
UAE	14,686	-	-
Missing Children RADAR	26,884	54,022	11,036
	<u>684,436</u>	<u>681,011</u>	<u>679,077</u>
Governmental Grants			
Donations - European Commission	291,057	288,989	289,941
	<u>291,057</u>	<u>288,989</u>	<u>289,941</u>
Membership Fees	13,253	11,000	10,149
Fees	75	-	-
Interest	-	5	11
Gifts and donations	1,602	10,000	13,757
	<u>14,930</u>	<u>21,005</u>	<u>23,917</u>
Total	<u>990,423</u>	<u>991,005</u>	<u>992,935</u>

The European Commission funding requires Child Helpline International to co-finance its award on a contractual basis; Child Helpline International met this requirement in 2021, which was 20% of the total project budget.

During the year an amount of €1,602 (2020: €13,757) has been received as in-kind donations.

Notes to the Income and Expenditure Statement (contd.)

Direct expenditure

Direct expenditure relates to those costs directly related to reaching Child Helpline International's goals, which are:

Goal 1: To improve quality and standards

Goal 2: To develop research and data management

Goal 3: To expand advocacy and campaigning

Costs allocation

Child Helpline International is a network organisation that raises money to cover the costs of serving its global membership of Child Helplines. This is reflected in Child Helpline International's output model where all costs are allocated to the three goals as per the strategy 2021-2023 as captured above, except for the Overhead.

Allocation on Goal (result)

	1	2	3	Overhead	Total
	64%	27%	8%	1%	100%
	€	€	€	€	€
Salaries and wages (including social security costs)	295,605	126,415	35,832	5,203	463,055
Accommodation	21,503	9,196	2,607	378	33,684
Running costs (stationary, printing, etc.)	21,413	9,157	2,596	377	33,543
Running costs (communication)	79,854	675	5,588	-	86,117
Development of data collection platform	-	21,869	-	-	21,869
Project and programme-base consultancies	199,625	96,974	28,288	4,919	329,806
Governance costs	-	-	-	14,745	14,745
Interest expense / bank charges	-	-	-	1,324	1,324
	618,000	264,286	74,911	26,946	984,143
Total budgetted cost on goals	408,101	316,982	184,805	63,969	973,857

Overhead amounted to €26,946 (€68,170 in 2020). These are defined as costs that cannot be linked directly to one of Child Helpline International's three goals. For example, governance costs and audit fees.

The accumulated costs of the remuneration (salary and social security costs) of the Executive Director amounted to a total of €100,147 in 2021.

The average number of employees during the year 2021 was 6.5 FTEs (2019: 5.75 FTEs and 2018: 4.2 FTEs). This average is derived from the calculation of 13,525 number of workdays according to the Verzamelloonstaat divided by 2,080 (total number of working hours for a FTE per annum).

As at year-end 2021, there are no obligations for which a pension provision has been included as was the case at year-end 2021. There is no organisational pension scheme at Child Helpline International. The pension tax contribution charged to the profit-and-loss account amounts to €16,648 for 2021 (2019: €16,648 and 2018: €16,648).

Cash Flow Statement

	2021		2020	
	€	€	€	€
Cash flow from operating activities				
Net result	6,280		19,066	
Adjustment in respect of correcting opening balance	0		0	
Changes in working capital				
Receivables	(40,487)		(40,863)	
Current liabilities	(180,011)		133,123	
		(220,498)		92,260
Cash flow from operating activities		(214,218)		111,326
Cash flow from investment activities				
Investments in tangible fixed assets		(2,448)		0
Net cash flow		(216,666)		111,326
Decrease/increase in cash and cash equivalents (-/+)		(216,666)		111,326
Movement in cash and cash equivalents				
Cash and cash equivalents as at 1 January		478,441		367,116
Decrease/increase in cash and cash equivalents (-/+)		(216,666)		111,326
Cash and cash equivalents as at 31 December		261,775		478,442

Presentation of the income statement

The income statement is presented so that the expenditure against the objectives of both the current and previous years are show.

	2021	2020
Percentage spent on goals (spent on goals/total income received)	97%	91%
Percentage spent on goals (spent on goals/total costs)	97%	93%
Percentage own fundraising costs (costs fundraising/income own fundraising)	0%	0%

Analysis of budget compared to realisation: Significant fluctuations of 5% in income compared to prior year

Type	Increase or decrease	Explanation
Income from own fundraising	Decrease: deviations per some donors, less expenditure than budgeted, e.g. ESARO	In 2021 we had to revise our planning due to the Covid-19 global pandemic, so we were in some cases not able to expense all funds, as events and travels were cancelled. This unspent funding was carried to 2022.
Income from own fundraising	Increase: additional budget from Ignite	The increase is due to additional commitment of funds from Ignite Philanthropy, dedicated to support the Covid-19 pandemic response.



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