



ANNUAL REPORT 2020

FREE A GIRL

**FREE
A
GIRL**

Qconcepts

dedicated accountants

For identification purposes only

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PREFACE

On 11 March 2020, the World Health Organization declared COVID-19 an official pandemic. This had enormous consequences for Free a Girl's work. All of a sudden, our fundraising and activities to fight child sexual exploitation were thrown into uncertainty. We couldn't hold our largest annual fundraiser, for example, the 'Lock me Up – Free a Girl' event, and that meant less income. In any case, our fundraising ground to a halt from that time. The whole of the Netherlands fell into uncertainty; companies went bust, people lost their jobs and many fell ill. The entire country was temporarily at a standstill, with all the consequences this had. At that time, it was still unclear how big an impact COVID-19 would have on our work. That would become all too clear in the months that followed. Although red light districts were closed, children continued to be exploited. Around the world, 168 million children were unable to go to school. They therefore spent more time on their computers or phones, increasing the risk of their coming into contact with traffickers and exploiters. Poverty levels spiraled in the already vulnerable communities where Free a Girl works. Many people faced desperate circumstances as a result, and took drastic measures to make a living. Children also had to work, were casually handed over to human traffickers or forced into marriage, with all the risks this entailed. Pimps started working online, and delivery services were used to take children to people's homes or hotels. They had to earn a living, after all.

Campaigning is part of Free a Girl's DNA; we simply couldn't stand by and watch. We adjusted our fundraising strategy to reduce our vulnerability in the future. Thanks to the efforts of our ambassadors via online channels such as social media, we succeeded in reaching and engaging an entirely new target group. The result was 2.5 times more followers on our online channels and income from donors. We effectively managed our relations with large donors from family foundations and the private sector, often securing several years of support. We could use the 1 million euro contribution from the National Postcode Lottery of the Netherlands flexibly, spreading it over two years. This allowed us to respond to urgent projects and continue with existing initiatives. We are also grateful to the Dutch Ministry of Foreign Affairs for continuing to support the one-year 'Voice for Change' (2020-2021) and 'Building Back Better' (2021-2022) programs.

I would like to say a huge thank-you to everyone who started supporting or has continued to support Free a Girl's mission, in whatever way. The 18-year-old new donor who gives 1 euro a month; the entrepreneur who has become a business partner, despite these uncertain times; our colleagues in the field who are following training to trace the girls and exploiters online; and Sinaj, the first student to graduate from our School for Justice program, who has qualified as a lawyer despite COVID-19.

Warm wishes,

Evelien Hölsken - Founder/Director

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1. THIS IS FREE A GIRL

Free a Girl strives for a world free of the sexual exploitation of children. We rescue girls who are imprisoned in brothels and give them back their freedom. We focus on the very worst forms of sexual exploitation, such as the Indian brothels frequented only by local men, dance bars in Nepal, and Brazilian favelas where thousands of girls are abused.

In 2020, Free a Girl was active in seven countries. We rescue victims from sexual exploitation through local rescue organizations, who work with the police. The rescued girls are looked after in shelters and receive medical aid. The care ranges from medical and psychological assistance to schooling and occupational training. We invest in education for the girls so that we can reintegrate them back into society and offer them a future, and thus prevent them from falling victim again.

Our partners also provide legal support and prepare the girls for their return home. If this proves impossible, we help them to reintegrate into society and build an independent life. We also tackle the issue of impunity in the countries where we work, because few perpetrators are convicted for the suffering they cause. Thanks to Free a Girl's campaigning, this is starting to change.

1.1 MISSION

Free a Girl fights the sexual exploitation of children and tackles impunity.

1.2 VISION

A world free of the sexual exploitation of children. Every child has the right to grow up in a safe environment, and all children around the world must be protected from every form of exploitation.

1.3 CORE VALUES

- **Action-oriented:** We take action to prevent and fight the sexual exploitation of minors. We shake up established systems, if necessary.
- **Results-oriented:** We are a professional organization with objectives that we strive to achieve. This is something we also expect from our partners.
- **Effective:** We've proved ourselves since the organization was founded twelve years ago. In some places hardly any minor girls are abused any more, more people in local communities are now aware of how human traffickers operate, and almost 5,000 girls have been rescued from brothels in Asia. Thousands of girls can look forward to the future again.
- **Transparent:** We are open about how we work and our operational management. Figures, facts and activities are recorded each year in the annual report, which is published on the website.
- **Distinctive:** Free a Girl is a small organization with global ambitions. We can respond more rapidly than other organizations, and we are not afraid to speak out.

1.4 WHAT WE WANT TO ACHIEVE

Free a Girl has two global objectives:

1. **Stopping the sexual exploitation of children:** by developing our own projects and working with partner organizations, we work towards our goal of stopping the sexual exploitation of children.
2. **Making the public aware of the existence of child sexual exploitation,** so that they support the fight against it.

1.5 HOW WE WORK

In order to stop child sexual exploitation, we have subdivided the projects in program countries into different results areas:

- **Rescues:** by raiding brothels and rescuing victims, and by intercepting children early before they become victims, we get to the heart of the problem and tackle it actively. We believe in this approach, because it gives out a clear signal. It is necessary to clamp down hard on child sexual exploitation and every imprisoned girl must be rescued.
- **Tackling impunity:** impunity is one of the key reasons why child sexual exploitation persists. Free a Girl helps victims to obtain the necessary legal documents and report crimes to the police, we provide legal advice, and we help victims to prepare for lawsuits (with practice lawsuits).
- **Rehabilitation:** rehabilitation includes funding for shelters, vocational training, training to help the girls live independently, medical aid, trauma therapy, and both non-formal and formal education.
- **Reintegration:** as well as continuing to focus on breaking the stigma surrounding the victims, we focus on creating employment opportunities. This is an essential aspect of successful reintegration.
- **Lobbying & advocacy:** we want to achieve sustainable change, meaning that it is essential to have local support in the fight against child sexual exploitation.
- **Prevention:** we carry out awareness-raising campaigns in places that are home to many girls at a high risk of being trafficked. This includes focusing on children who grow up in red light districts: girls whose mothers work in prostitution, and who are thus at high risk of becoming part of the next generation.

Awareness-raising, our second aim, is a key aspect of our fight. We achieve this through various campaigns and communication projects, such as high-profile PR, the use of ambassadors, and social media. More details can be found in chapter 3.

WHERE FREE A GIRL FIGHTS FOR A WORLD WITHOUT SEXUAL EXPLOITATION OF CHILDREN



-  **Program countries 2020:** The Netherlands, India, Nepal, Bangladesh, Thailand, Laos & Brazil
-  **Offices 2020:** Haarlem, New York & Mumbai
-  **School for Justice:** Kolkata, Mumbai (India) & Kathmandu (Nepal)

FREE A GIRL 2020 IN FIGURES:



RESCUES:

266

girls rescued

12

boys rescued



REHABILITATION:

824

girls took part in our rehabilitation program and received the care and medical aid they needed



TACKLING IMPUNITY:

284

survivors helped to report crimes and assisted with lawsuits

270

suspects arrested

40

students followed programs at our School for Justice in India & Nepal



PREVENTION:

6,110

girls and boys took part in our information program about sexual exploitation

6,500,000

residents reached with media campaign about sexual exploitation



REINTEGRATION:

864

survivors followed programs to become independent again, including various courses and vocational training

302

survivors reunited with their families

22

survivors repatriated to their land of origin



RAISING AWARENESS:

7,500,000

people reached in the Netherlands with our information campaigns and ambassadors

2. STOPPING CHILD SEXUAL EXPLOITATION

By developing our own projects, such as the School for Justice, and cooperating with partner organizations, we work towards our goal of ending child sexual exploitation. Our projects in the program countries currently cover six results areas: rescues, tackling impunity, rehabilitation, reintegration, prevention, and lobbying & advocacy.

2.1 RESCUES

In 2020, Free a Girl actively rescued children from sexually exploitative situations in India, Nepal, Laos and Bangladesh. In these four countries, we were able to rescue a total of 122 girls and intercept 144 girls before they fell victim to exploitation. The rescues in India and Nepal were carried out with support from the National Postcode Lottery of the Netherlands. Brothels and other entertainment venues were closed due to the COVID-19 pandemic, making it more difficult to locate the girls and undertake rescues. What is more, as a result of increasing poverty and the shift in political attention, the group of at-risk children kept growing. We therefore had to adjust our working methods in program countries in order to rescue as many girls as possible.

In India, Free a Girl is working with partners in 11 states, and in 48 raids we rescued 62 minor victims from sexually exploitative situations. Two minors at high risk of sexual exploitation were intercepted, 374 investigations resulted in 140 raids, and a total of 206 human traffickers and brothel owners (including 108 men) were arrested.

In Laos, thanks to the AFAS Foundation, Free a Girl rescued 21 girls and 9 young women from situations of sexual exploitation. One girl and one woman at high risk of exploitation were intercepted by our team. Investigations to trace victims were carried out in a total of 46 locations. We do not yet have a formal cooperation agreement with the police in Laos. Meetings could not be held in 2020, nor were they seen as a priority. Some of the investigations to trace victims in Laos are carried out online and using social media. Using former victims as change agents is also an effective way to win victims' trust. This can be difficult to achieve in practice, though; it is time-consuming, because the victims are often controlled by pimps and there is a threat of violence.

In Nepal, 32 girls were rescued and 114 were intercepted before they ended up in sexually exploitative situations. The local lockdown meant that the adult women who work in the same dance bars, hotels and small restaurants lost their source of income. Partly thanks to support from the National Postcode Lottery of the Netherlands, we were able to meet their primary needs and win their trust. In the course of the year, they were given information about the problems surrounding child sexual exploitation and human trafficking. As a result, these women now inform our teams about problems and abuse in their surroundings. This has allowed us to build a network in order to rescue even more girls.

Large red-light districts in Bangladesh were closed at the beginning of the lockdown. Despite this challenge, we were able to rescue 6 girls and intercept 15 girls before they fell victim to exploitation. The youngest girl was 10 years old and had been sold to the brothel by her uncle. In late 2020, we started researching online sexual exploitation and the expansion of our online investigative work.



RESCUE CASE STORY

We interview the girls after they have been rescued to find out how they came to be sexually exploited. This is Padma's story:

In May, during the lockdown in India, Padma received a friendship request from a boy called Pram Patil. Pram showered her with compliments on her appearance and her entertaining TikTok videos. For Padma, the flirty chat quickly turned to feelings of love. After barely two months, she decided to go and visit him. She searched for him all day at the train station where they had arranged to meet. When it got dark, she decided to book a hotel room close to the station. In the evening, Pram turned up with a friend on a motorbike. As the hotel employee refused to let the boys go to her room, the three of them left the city on the bike and travelled to Pun, 1,900 kilometres away. When they arrived, Pram rubbed sindoor on Padma's forehead to indicate the seriousness of his intentions (sindoor is the red powder traditionally used at Hindu weddings; the groom rubs it on the bride's forehead). After a few days, Padma discovered photos on Pram's laptop of Pram with a woman and child. After confronting him, he admitted that they were his wife and child. A fight ensued, and Padma was badly mistreated. Pram confiscated her phone, removed her sim card, and posted photos and videos on her social media accounts that he had made while having sex with her. This caused a great scandal in her neighbourhood, and she thought she would never be able to return home. Padma was imprisoned, raped, prostituted, and set to work in hotel rooms. From the hotel she was secretly able to phone her parents, and begged them to come and rescue her. Pram threatened to leak more photos and videos if she did not keep quiet. After her valiant phone call, her parents informed our team and we were able to trace her. We had a rough idea of where she was being held. Pram happened to cycle past the building and he was immediately arrested. Padma was rescued, with two black circles around her eyes and scratches on her face.

2.2 FIGHTING IMPUNITY

Free a Girl takes a dual approach to fighting impunity. First, we provide legal aid to victims who are bringing charges against perpetrators (human traffickers or pimps). Second, we raise awareness among the local police and judiciary, to make the problem (more) discussable.

In **India**, we provided legal aid to **48 minors** and **8 adults** who had fallen victim to sexual exploitation as children, so that they could press charges. In addition, **165 meetings** were held with the police and judiciary about:

- Growing trends in human trafficking;
- The need for greater awareness of source trafficking;
- The situation in the wake of COVID-19 and the position of vulnerable girls and women.

Our partner in **Laos** works with a local lawyers' organization (the LDP) to support victims of sexual exploitation. Within this organization, **6 lawyers** were trained to provide legal support to **14 victims** and their families. Partly thanks to this training, **2 perpetrators** were arrested and **1 perpetrator was sentenced** to 12 years and 9 months in prison and fined.

In **Nepal**, **45 victims** were helped to report crimes and assisted with lawsuits. We also trained **53 employees** within the police, judiciary and government on issues such as corruption, the implementation of legislation and child sexual exploitation.

Due to the COVID-19 crisis, for several months it was not possible to organize meetings with the local police in **Bangladesh**. Fortunately, the meetings eventually resumed, and we were able to talk to **38 employees** in the police and judiciary about the problems surrounding corruption, such as leaking key information about rescues and perpetrators. The first steps were thus taken towards preventing these problems in future.

2.3 REHABILITATION

Rescuing minors from sexually exploitative situations is just the start of a long rehabilitation process. Ideally, a girl would be able to return to her loving family soon after being rescued. Unfortunately, this is not always possible, for example in the case of a mental disability or the lack of a stable family situation. In 2020, Free a Girl tried to develop a suitable program for all victims. In the uncertain, fragile and anxious situation created by the COVID-19 crisis, we were able to broaden our support.

48 minor victims in **India** received acute medical care and shelter. All of the victims rescued in this reporting period were given counselling, and some of them also received **financial assistance** to cover their living costs. These sessions remain instructive for our partners, because the victims' stories keep our partners informed about emerging trends in human trafficking.

In **Brazil**, rehabilitative support was offered to 54 girls, with a focus on helping them to live independently again and process their trauma. We celebrated a special achievement this year: namely, we helped our local partners to increase their **financial independence** by developing fundraising initiatives in the region. Despite all the challenges presented by COVID-19, this went incredibly well and we see continued growth. On the one hand, this will allow us to **boost our impact**, and on the other hand, there is increasing **awareness** and **support** at the local level for the problems surrounding sexual exploitation. This means that our local partners will be able to fund their own projects in 2021.

Although several victims in **Nepal** were able to return to their families quickly in 2020, many of the victims had been sexually exploited in other countries. These girls often lack papers, which delays their repatriation and makes it more difficult to return home. For this reason, in addition to acute medical aid, we also provide education (both formal and informal), accommodation, food, psycho-social aid, empowerment training, sport and creative therapy, so that the girls have new opportunities until they can return home or start living independently.

Many children in **Bangladesh** do not have the option of growing up safely. Due to the presence of many brothels in the region, they are at particularly high risk of falling victim to sexual exploitation. Despite this, we were able to provide safe care for **26 rescued girls** and prevent them from falling victim again. Unfortunately, COVID-19 meant that we were not able to provide formal education, but we did provide informal schooling.

2.4 REINTEGRATION

We reintegrate the girls by returning them to their families and/or empowering them to become economically independent. Free a Girl always prefers to see girls return to their families, and we use various risk assessments to determine whether a girl can go home safely. After reintegration, we continue to guide the family and the victim, in order to guarantee a sustainable and stable home environment. These counselling sessions include information, empowerment training, and vocational training. In our view, such girls are no longer victims, but survivors who can act as change agents in their own communities.

In **India**, a total of **32 girls** and **36 young women** were reintegrated into their families. 13 women were able to return home immediately after being rescued. After various reintegration projects, **137 follow-up visits** were paid to victims and their families, and **44 families** took part in various counselling sessions.

117 girls in **Laos** took part in our reintegration program. We visited communities to provide information about the victims' situation, tackle the stigma surrounding sexual exploitation, and welcome the victims. Thanks to our vocational orientation project and various vocational training programs, **18 girls** found employment with companies in our local network, including in a wig factory, a clothes shop, a restaurant, and a bona fide massage salon. **2 girls even set up their own food truck business**. After family counselling sessions with **23 girls**, it was decided that they could return safely to their family and local community.

We also trained 29 survivors to work as change agents. The girls learn how they can use their experience to provide others with information and identify victims of sexual exploitation. They also work with 'older' change agents in order to exchange experiences.

In **Nepal** in 2020, we used our reintegration programs to guide **191 girls** towards financial independence. Many girls in Nepal are keen to work in beauty salons, the textile industry or the tourist industry. When finding a job in these sectors, it is essential to guarantee a safe working environment for the vulnerable girls. We make agreements on this and provide special training, so that the survivors are given a real opportunity to change.

The stigma surrounding sexual exploitation is extremely high in **Bangladesh**, and this often means that survivors are unable to enroll on a course, marry or find work. For this reason, in Bangladesh we organize meetings with local communities and survivors' families, so that they are supported during reintegration. **24 girls** followed vocational training in catering and creative handicrafts.



REINTEGRATION CASE STORY

Our teams in Brazil do everything they can to create a safe home environment for victims whose parents are involved in their exploitation. In 2018, we were able to rescue three sisters aged 15, 12 and 11 from a dangerous home environment. The mother was an alcoholic who subjected her daughters to domestic violence. She also brought men home, who abused her daughters sexually in return for liquor. Thanks to attentive neighbours, we were able to work with the police to raid the premises when a number of men were visiting. The mother was arrested for abusing her own daughters, and the men were charged with sexual violence against minors. The father of the malnourished sisters could not be traced, but our team succeeded in tracking down their aunt, who could take in the girls after several counselling sessions. Now, two years on, we finally concluded the legal process of shifting guardianship from the mother to the aunt, and the sisters have a safe home once more.

2.5 PREVENTION

The first step in fighting sexual exploitation is prevention. Free a Girl runs active awareness-raising campaigns for victims and girls in high-risk areas, to inform them about the problem, their rights, and how they can exercise them.

Due to COVID-19 in **Nepal**, many people stayed at home and few people travelled. This presented the perfect opportunity to use radio, television and social media to warn people of the risks of working in the big city and abroad. The Nepalese government was so impressed by this approach that they also made broadcasting time available for the campaign on national television. As a result, the prevention campaign reached a total of **6.5 million people**.

In **Bangladesh**, we focus our prevention activities on schools, teachers, male and female pimps, brothel-owners, and men. They are informed about what they can do to help prevent the sexual exploitation of minors. In the red-light districts, we were also able to reach **2,200 people** with flyers about sexual exploitation and how to report suspicions and cases.

2.6 LOBBYING & ADVOCACY

In order to ensure that countries take increasing responsibility for the problem, it is essential to coordinate with political agencies in program countries. A number of partners therefore work on lobbying & advocacy programs, so that governments become more involved in Free a Girl's mission.

In **Nepal**, we do this in coordination with various government agencies at the local, provincial and national levels. Without this cooperation, we would be unable to carry out activities relating to rescues, acute aftercare, custody and border checks. In 2020, Nepal ratified the Palermo Protocol; a supplementary protocol to the UN Treaty against cross-border organized crime, to take effective measures to prevent, fight and punish human trafficking, especially that of women and children.

2.7 SPECIAL PROGRAMS

2.7.1 The School for Justice

Free a Girl set up the School for Justice program in India in 2017, with the aim of tackling impunity. In 2019, we opened a second school in India and a third school in Nepal. In 2020, we saw the vulnerable girls who had entered the program transformed into *change agents* and power-women who will make a difference in society; women who will fight for their rights and those of fellow women. Partly thanks to support from the National Postcode Lottery of the Netherlands, we once again achieved great results this year.

In **Nepal**, schools and universities closed early in the year due to the COVID-19 crisis, meaning that our 23 students mainly received online tuition and supervision. A number of them also contracted COVID-19. The students were nevertheless able to take part in online campaigns, tell their stories to various media agencies, and actively find ways to study, with fantastic grades as a result. Partly thanks to our teams' supervision, most of the girls passed their exams.

At the end of 2020, 17 girls were enrolled in the School for Justice **India**, with locations in Calcutta and Mumbai. One of the students concluded three years of study with a **Bachelor's degree in Law**. Another student began a Master's in Social Work, while also working for a local NGO. In 2020, our team in India focused on **media training** and participation in the Voice for Justice campaign, so that the students felt more comfortable telling their stories. As well as the educational support, we also provided counselling and emergency aid for COVID-19 victims and during cyclones *Amphan* and *Nisarga*.



THE SCHOOL FOR JUSTICE CASE STORY

This is the story of Pooja Saru Magar (18): 'Things were pretty good at home. We weren't rich, but we weren't poor, either. Everything changed when my father fell seriously ill. He wasn't able to work anymore, so he couldn't earn a salary. In order to make ends meet, my mother went out to work, but her pay was low and there was no money left over for schooling. A few months later, my father's condition worsened and my mother also fell ill. At that point, in our culture the responsibility for the family falls on the shoulders of the eldest daughter. I found a job as a receptionist at an office, but my salary was so low that we weren't able to get by. I managed to find another job; I found work at a guesthouse with a dance bar. Everything was fine the first month, but after that my boss forced me to have sex with clients. He abused and threatened me, and hit me if I refused. The things I had to do with those men ... I felt more like a piece of trash than a human being. I hated myself. It felt as though I'd lost an important part of my life. I was only able to escape after a year, with Free a Girl's help. Thanks to the therapy, I've been able to process the trauma and intense emotions, and I've been able to take some distance from the forced prostitution. At that time, I didn't love myself anymore; now I've learned to love myself again. I'm also taking a course; Free a Girl's School for Justice has made it possible for me to study law at university. Why law? As a child, I wanted to help people and I dreamed of becoming a doctor. Medical studies are very expensive, though, and we didn't have that kind of money at home. In addition, my uncle is a lawyer, something he achieved by working very hard. He's been my inspiration. As a lawyer, I'll be able to help girls who have been trafficked and sexually exploited and I'll be able to tackle and change the system, to bring an end to human trafficking, forced prostitution and other injustices against women. Soon, when I've graduated and am an independent woman, I want to show other women that you have to seize opportunities and that you can be autonomous. This is a message that needs to be spread, because men and women are still unequal in Nepal. Women have less say, they have fewer rights. I want to change this; we're all equal.'

2.7.2 Smart Rescue

The sexual exploitation of children is increasingly shifting **online**. In order to remain one step ahead of the exploiters who are active online, in 2020 we invested in building expertise in online investigations and rescues. We entered into a partnership with the Child Protection Research Centre (CPRC), a Dutch organization that traces and helps to rescue victims who remain invisible in normal (offline) police work. They do this by working strategically with other NGOs on tracking and prosecutions, among other things.

Thanks to support from the National Postcode Lottery of the Netherlands, this program has achieved the following results:

- A Dutch child pornography network was identified, led by 3 Dutch citizens and visited by **577 Dutch citizens**. We will continue to collect evidence in 2021, so that a start can be made on criminal prosecution.
- A network of more than **30 pimps** was identified.
- In **India**, 1 manager of a **child pornography network** was arrested. This online network was visited by tens of thousands of people from around the world.
- 1 Dutch man was held by the police on the basis of research carried out on the Dark and Clear Web.
- Free a Girl is working on a joint reporting desk with Dutch partners, so that we can assist victims more effectively. Establishing a data-sharing platform with other organizations will allow us to share information and gather evidence.

2.7.3. Down to Zero

In the Down to Zero (DtZ) program, Free a Girl, Terre des Hommes, Plan Nederland, Defense for Children – ECPAT and ICCO Cooperation combine their specialist knowledge, expertise and experience. In this way, we work with the Dutch Ministry of Foreign Affairs to bring an end to sexual exploitation in ten countries in Asia and Latin America. Free a Girl launched the five-year program in 2016, and has since implemented it in **India** and **Thailand**. Despite the challenges presented by the COVID-19 pandemic and Cyclone Amphan in India, Free a Girl's partners successfully rounded off the program in October 2020. It was necessary to carry out some activities online during the lockdown, however, or in smaller groups with the necessary precautions. Much of the lobbying of government and the private sector had to wait until after the lockdown. This meant that the partners' workload was extremely high in the final months of the DtZ program. A **final evaluation** of the program was carried out by MDF in 2020, and is available to read [here](#).

In addition to the DtZ program, in March 2020 the alliance launched the **Voice for Change** (VfC) program in five DtZ countries. This program focuses specifically on strengthening children's voices in the fight against sexual exploitation. The program will run until 30 June 2021, and is financed by the Dutch Ministry of Foreign Affairs' extra SRGR fund. Free a Girl is carrying out the program in Thailand, India and Nepal. **Nepal** has been added to the DtZ countries, due to the urgency of tackling **child trafficking** between Nepal and India. A selection of the results of the DtZ/VfC programs in 2020:

India and Nepal

- In India, two partners were able to spend part of the budget on **emergency aid** to cover the primary needs of children and their families in the red-light districts in West Bengal (including in Calcutta), in areas badly affected by Cyclone Amphan, and in slums in Karnataka and Odisha, home to many labor migrants who were heavily hit by the pandemic. These activities were combined with **information** about how to protect children against sexual exploitation and human trafficking in the (post-) COVID-19 context. This allowed us to keep in contact with vulnerable target groups, so that children could be prevented from ending up in sexual exploitation.
- Phone contact was maintained with survivors who had returned home, both to help them to prepare for online hearings and to provide educational guidance and psychological counselling.
- Survivors, children growing up in red light districts and children in high-risk areas came together to fight sexual exploitation, inform other children and demand that local government focus on the problem. During the lockdown, they stayed in contact with each other, government officials and aid agencies via **WhatsApp** groups that they had set up themselves.

- In the DtZ program, communities were also made aware of the risks of sexual exploitation. This resulted in the establishment of community groups (self-help) to fight sexual exploitation by remaining alert, reporting cases, and addressing the stigmatization of reintegrated survivors. In West Bengal, thanks to a report from the community about sexual exploitation in two hotels during the lockdown, our partner **rescued 9 minors** in cooperation with the local police.
- One great outcome of **years of lobbying** is that our DtZ partner in West Bengal has been selected to train the border patrols, police and Indian Administrative Service (IAS). As a result, fighting the sexual exploitation of children now features permanently in the training of police and government officials.
- During the lockdown, our partner also set up a WhatsApp group with 146 representatives from various agencies – including the police, the Anti-Human Trafficking Unit, Child Protection Centers and NGOs – which play a role in fighting sexual exploitation.
- In the border areas between India and Nepal, partners on both sides of the border cooperate to counter **cross-border trafficking**. When the borders were closed for a long time due to COVID-19, secret routes through the jungle were used for human trafficking. Thanks to effective good cooperation, our partners were able to prevent dozens of Nepalese girls and young women from ending up in the sex industry in India.

Thailand

Due to the lockdown in Thailand until June and school closures, we were unable to go ahead with our planned school information campaign about online safety. The empowerment and rehabilitation activities at government shelters for victims could not go ahead, either, as these were locked down for the duration. Instead, our partner focused on:

- **Locating previously-rescued girls** in order to give them and their families the right (financial) assistance, so they would not end up in sexual exploitation (again).



- Providing **legal support** in lawsuits against the perpetrators. As a result, 9 survivors received compensation in 2020. Several of the girls were also trained to act as change agents and help identify other victims.
- After years of lobbying by our partner, in May 2020 **6 men were sentenced** to a **maximum of 16 years in prison** for trafficking minor girls and imprisoning 113 sex workers, including 12 minors, in their massage salon. This high-profile case came to light in 2016 when our partner organization rescued a 12-year-old girl from the '**Victoria's Secret**' massage salon in Bangkok. Since then, our partner has closely monitored the prosecution of the perpetrators and the protection of the victims.
- In addition to the DtZ program, the VfC program in Thailand focuses on the successful reintegration of survivors after they have left government care, and preventing girls from becoming **repeat victims**.

2.8 LOOKING BACK ON THE ANNUAL PLAN

Despite the many challenges, we are proud of the results that have been achieved. The resilience and determination of our partners to rescue as many girls as possible and help victims to build independent lives played an immensely valuable role. All the plans and action points from our annual plan were launched and will be rolled out further in 2021, albeit with some delay due to COVID-19.

Free a Girl aims to develop more expertise in online rescues. The shift from offline to online sexual exploitation accelerated enormously in 2020, because many red-light districts were closed due to COVID-19 measures. The perpetrators are using new technology such as social media, special fora and the dark web to contact minors and/or exchange information about the sexual abuse of children. We established a partnership with the Dutch organization CPRC in 2020 for this purpose, and the first steps were made towards developing a chain approach for processing reports of suspected sexual exploitation in 2021.

The Down to Zero program was successfully concluded in 2020 after five years. It will be followed in 2021 by the Voice for Change and Building Back Better programs, which will run until June 2021 and February 2022, respectively, so that we can continue our work in India, Nepal and Thailand.

At the end of June 2020, thanks to support from the National Postcode Lottery of the Netherlands, Free a Girl appointed a *Monitoring & Evaluation (M&E) program manager* to build additional organizational capacity in monitoring, evaluation, and learning. After drawing up the *Theory of Change (TOC)*, which provides our framework for action, the M&E manager worked on further developing the TOC for a new multi-year strategy, including indicators and specific TOCs for special programs such as the School for Justice and Smart Rescue. In 2021 we aim to develop a *program management manual*, evaluate specific projects, structure our reporting more effectively, and train partners in our monitoring methods.

The results above show that fighting sexual exploitation requires a holistic approach, in which different intervention strategies play an important role. In order to work more effectively and efficiently and thus to increase our impact, however, in the coming three years we will focus on two themes:

1. **Rescues (in combination with Smart Rescue);**
2. **Fighting impunity.**

To achieve sustainable rescue results in the long term and tackle impunity, we need to ensure that victims end up in a safe environment. That is why we provide acute medical care and psychological assistance, so they can process their trauma and are prevented from falling victim again. In addition, there will be a greater focus on our own programs, including the School for Justice and Smart Rescue. This means that some of our projects will end after 2020 and will be transferred to other organizations, so that we have more resources to maintain the focus on the themes and programs set out above.

THE NATIONAL POSTCODE LOTTERY OF THE NETHERLANDS

As highlighted in various sections of chapter 2, we have achieved some results thanks to support from the National Postcode Lottery of the Netherlands. The non-recurrent gift in 2020 of a sum of 1 million euros, thanks to participants in the National Postcode Lottery, proved to be invaluable. The gift was mainly used in 2020 for the Smart Rescue program, the School for Justice, emergency aid in Brazil, and our rescue teams in India and Nepal. This contribution also allowed us to continue much of our work and respond to the changing situation in program countries. As set out in the annual plan, we have also been able to focus on internal capacity-building, specifically on monitoring and evaluation.



3. RAISING AWARENESS

Free a Girl considers contact with various target groups to be essential, so that we can raise awareness of sexual exploitation and report transparently on our revenues and expenditure. We use a range of different forms of communication for this, both online and offline. Our communication target group is every person in the Netherlands who is concerned about the fate of the missing girls and their distraught parents. Thanks to our founders, ambassadors and social ambassadors, we were able to increase our visibility on social media and attract new followers. By increasing our visibility in 2020, we also expanded our target group to include people aged 15-35.

3.1 MEDIA OVERVIEW

We generate a lot of media attention through our campaigning, activities, events, articles and the efforts of our ambassadors. In 2020, Free a Girl generated a total media value of € 630,000, covering both online and offline channels. Free a Girl was mentioned in 1,908 reports with the potential to reach an audience of 76,647,291 people. Website visits were boosted by campaigns and messages on our social media channels. Social media, particularly Instagram, is becoming an increasingly important communication tool. Below is an overview of the social media channels most used by Free a Girl, based on the number of followers:

SOCIAL MEDIA	TOTAL 2020	TOTAL 2019
Facebook	12,058	11,000
Instagram	27,000	11,000
LinkedIn	2,500	2,100
TOTAL	76,500	24,100

Social media

Free a Girl's social media strategy was adjusted in June 2020. We changed the design and developed more content focused on storytelling, broader information and inspirational stories. Targeting social media users in our campaigns and rescues has resulted in absolute growth in our follower numbers and private fundraising.

3.2 HIGHLIGHTS

Voice for Justice campaign

In order to boost rescues of minor girls from the hands of human traffickers and promote the School for Justice, Free a Girl launched the Voice for Justice campaign in early November 2020. In the campaign, women around the world literally donate their voices by reading out part of the charges brought by Renuka Sherpa, a victim of sexual exploitation and student at the School for Justice Nepal. In doing so, they encourage the girls to report crimes, speak out against the abuse they have suffered, and fight for justice – something that has hardly happened until now. We presented the recording to Renuka, and this gave her the strength to press charges against her exploiter. We hope that many girls will follow her example. The more voices the victims hear, the stronger they will feel, and the more able they will feel to report crimes and fight impunity.



[Hotel Krasnapolsky meeting](#)

On 5 October 2020, we held a round table meeting at Hotel Krasnapolsky in Amsterdam; a 'crisis meeting' at which 17 Dutch celebrities and influencers joined Free a Girl as social ambassadors. The aim of the partnership is to keep the discussion about the problem alive on social media among the target group of people aged 15-35 (generations Y and Z).

Not only do the ambassadors now share Free a Girl's social media posts more frequently, but we also actively work with a number of ambassadors on awareness-raising projects and fundraising campaigns.

[Chocolate key campaign](#)

Together with our ambassadors and business partners, Free a Girl has started selling chocolate keys. The key symbolizes both the opening of the door to freedom for victims of sexual exploitation, and the imprisonment of those who commit such horrific crimes.

As well as raising a good sum, we were able to create a lot of awareness around the foundation, as many companies, influencers and online magazines, including *Girlz* and *Hitkrant*, took part in the campaign.

3.3 COMMUNICATION WITH STAKEHOLDERS

The relationship with stakeholders forms a key social foundation for Free a Girl's current and future work. We are grateful for their contribution, whether it is financial or in the form of time, expertise, networking or private fundraising. Without our stakeholders, we would never be able to achieve our goals.

[Donors](#)

Free a Girl's loyal supporters include private donors, business partners, foundations and private charitable foundations. The information we provide to this group is initially sent via the website and social media. We do this as personally as possible, in order to maximize qualitative interaction. For example, we inform business partners personally about campaigns, results and, in some cases, customized partnerships. Free a Girl sends foundations and private charitable

foundations twice-yearly updates on relevant projects. In addition, we have personal meetings with our donors twice a year, on average, for relationship management and to inform them personally about project progress.

Ambassadors

We are proud of our collaboration with our ambassadors, social ambassadors and other Dutch celebrities who support the Free a Girl foundation. In the past year, they again campaigned enthusiastically for victims of sexual exploitation. In this way, they help a wider audience to become aware of Free a Girl's work.

In order to further boost Free a Girl's online reach, in 2020 the organization started working with 17 new ambassadors, our 'social ambassadors', who are mainly known and active on social media. Since their appointment, they have played a key role in increasing familiarity with Free a Girl and raising awareness among a new, much younger target group (aged 15-35). We have developed a 12-month personal strategy for each social ambassador, focused on highlighting an aspect of the problem in an individual way. Engaging these social ambassadors has given Free a Girl access to a whole new target group of 7.5 million online social media users.

Alliance partners

Free a Girl maintains a number of structural partnerships with strategic alliance partners. These partnerships are based on a common purpose, and directly or indirectly benefit the partners or target groups in the countries where Free a Girl works. Within the current Down to Zero alliance, Free a Girl works with Terre des Hommes, Defense for Children/ECPAT, ICCO (part of Cordaid) and Plan International Nederland.

Partner organizations

Free a Girl supports teams around the world that devote their efforts to rescuing girls from sexually exploitative situations. Our partner organizations gather evidence on a daily basis, sometimes putting their own lives at risk, by going undercover in brothels or doing online research as cyber-security professionals. They are most familiar with the culture and country in question, and the fact that they are local means that they are often best placed to effect change. Free a Girl shares financial support, knowledge and experience to keep nurturing, optimizing and expanding these partnerships. Our partners are selected carefully, based on the criteria drawn up by Free a Girl.

3.4 INTEGRITY AND COMPLAINTS PROCEDURE

Free a Girl attaches great value to maintaining good contact with the stakeholders above. This includes handling complaints and suggestions properly and in good time, something we take very seriously.

Free a Girl has a strict integrity policy that applies to members of the Supervisory Board, our employees, our partners, and others such as freelancers and visitors to projects. This policy includes a code of conduct, a policy on the protection of children and young people, an anti-fraud and corruption policy, a whistleblower policy and a sanctions policy. These policy documents are available at Free a Girl's website and are standardly included in all of the contracts we agree. In 2020, Free a Girl adjusted various aspects of this policy in accordance with the Dutch Ministry of Foreign Affairs' guidelines. For example, we drafted a general code of conduct and a whistleblower policy. We also appointed an independent Integrity Advisor and an internal Child Safeguarding Representative. The revised policy documents

were approved by the Supervisory Board on 21 April 2020, and all Free a Girl employees took part in a short training program on the integrity policy.

In 2020, there was one report of fraud at a partner organization. The report was investigated at length and included in the external audit that was planned shortly afterwards. No evidence to support the allegations was uncovered. The organization in question actively cooperated to make improvements to the project, and we continue to work with them. In addition, Free a Girl had to terminate a partnership with an organization in Bangladesh in early 2020, due to loss of confidence in the new management following earlier allegations of fraud. Free a Girl has transferred the activities to a different partner organization in Bangladesh.

3.5 LOOKING BACK ON THE ANNUAL PLAN

In 2020, we shifted our awareness-raising activities online. Whereas in the past, we mainly achieved name recognition through large annual events such as the Lock me Up campaign, the circumstances forced us to focus on raising awareness online. The Voice for Justice campaign is a great example: along with dozens of international female celebrities, we managed to reach almost 10 million followers around the globe. The impact will continue to be felt in 2021, as we and the ad agency have been nominated for a SAN Accent Award, and Renuka, the girl featured in the video, will bring charges against her exploiter. The new online strategy and the collaboration with our new social ambassadors have made us one of the fastest-growing NGOs in the Netherlands, something we will maintain in the coming year.

Unfortunately, a number of planned trips with ambassadors could not go ahead due to the COVID-19 measures. We hope to go ahead with these in late 2021, because in order to raise awareness it is essential to make the problem visible, both to our ambassadors and to a wider audience.



4. PRIVATE FUNDRAISING

4.1 PRIVATE FUNDRAISING

Recruiting regular private donors was never part of Free a Girl's strategy in the past, because of the high costs associated with this approach. The year 2020 was pivotal for us, due to the cancellation of the annual Lock Me Up – Free a Girl campaign. The COVID-19 crisis obliged us to develop a new strategy, and to view smaller regular donations from private individuals as a larger part of our income.

As a consequence of the communication shift onto social media and the involvement of a new group of social ambassadors, we saw the number of regular private donors increase rapidly in the final quarter of 2020. The growth in name recognition also meant that our donors were more willing to fundraise for us, both by increasing awareness in their own networks and by organizing their own events via the 'Get campaigning' page on the Free a Girl website. This approach to fundraising is also being adopted by a growing number of companies that donate part of their turnover to Free a Girl each month or on a particular day. Thanks to this growth, we were able to protect hundreds of children against sexual exploitation in 2020, and offer them the chance of a better future.

In early 2020, Free a Girl started implementing a new CRM and donor system, which will allow us to analyze our donors more effectively and gain more insight into the relations with different donors, both occasional and regular.

4.2 BUSINESS PARTNERS

Our income from regular monthly donations from business partners rose in 2020, although not as much as we had hoped and budgeted for, despite the changes to the business partner program. Although COVID-19 created a lot of uncertainty for entrepreneurs, 18 business partners nevertheless joined our scheme in 2020. In 2021, we hope to welcome current and potential partners to Hotel Krasnapolsky in Amsterdam for a networking meeting. We want to talk to them about the urgent need for structural support from the business sector, the extent of the problem of child sexual exploitation, and the added value that companies can bring to solving this problem. Our target in 2021 is to campaign with 100 business partners. As well as becoming business partners, companies can also opt for a customized partnership, focused on Free a Girl projects that are in line with their activities and specific sector.

4.3 GOVERNMENTS, INSTITUTIONS & FOUNDATIONS

A number of Free a Girl programs are financed by the Dutch Ministry of Foreign Affairs. We have also received contributions from many institutions and foundations, including the Soroptimisten, the J.C. Ruigrok Foundation, the Wealtheon Foundation, Foundation de Hoorn and the AFAS Foundation:

The AFAS Foundation

In 2019, the AFAS Foundation and Free a Girl launched the 'Pioneer program against sexual exploitation in Laos', to rescue victims of sexual exploitation in Laos. Working with our Thai partner, Free a Girl will address this problem through rescues, tackling impunity, lobbying and advocacy, prevention, education and vocational training. The program is funded by the AFAS Foundation in a strategic partnership with Free a Girl. All of the results from Laos in this annual report were made possible by the AFAS Foundation.



4.4 INTERNATIONAL FUNDRAISING

International fundraising in 2020 slowed significantly due to COVID-19. International expansion resumed again in late 2020, with our priority being to secure registrations so that we can fundraise locally. The management teams of Free a Girl India and Free a Girl USA were formed in 2020.

4.5 LOOKING BACK ON THE ANNUAL PLAN

Free a Girl aims to spend 15% of revenues on fundraising costs. This is well under the norm of 25% set by the Netherlands Fundraising Regulator (CBF). In 2020 the share was 13%, as a number of fundraising activities did not go ahead. As explained in the first section of this chapter, the cancellation of the Lock me Up campaign had a significant impact on the fundraising budget in 2020, meaning that it was initially difficult to implement much of the annual plan. Fundraising activities ground to a halt in the first half of 2020, and this did not feel like the right moment to organize a major campaign. Halfway through 2020, we embarked on a new strategy for private fundraising based on social media posts, projects with social ambassadors, and active promotion of the 'Get campaigning' page. This was also reflected in the growth of business partners to generate regular structural income. Along with the support from the National Postcode Lottery of the Netherlands and the Ministry of Foreign affairs, we were thus able to make up the gap.



5. LOOKING AHEAD TO 2021

In late 2020, Free a Girl adopted a new strategy for the coming period. Next year, we will focus on programming in the transition to this multi-annual strategy. We will focus more attention on two results areas, namely (1) rescues and aftercare and (2) fighting impunity.

To prepare for this, in 2021 we will carry out further research on two issues that are linked to the new result areas, where we want to build more expertise: (1) the role of the Internet in sexual exploitation in program countries and the research methods used for this, and (2) the various causes of impunity. In this way, we will boost our capacity to make informed and well-targeted interventions after 2021.

We will also develop programs in 2021 that focus on the two core result areas, and we will talk to our partners about the consequences that this has for their programs. If we decide to drop activities, we will always give our partners enough time to find new donors, if needs be. This may also mean that we bring in new partners in 2021 that are more in line with Free a Girl's focus. We will thus work towards having a complete program portfolio by the end of 2021 that is consistent with the new strategy, grounded in research, and has been discussed at length with our current and potential partners. In addition, in 2021 we want to work towards multi-annual projects rather than annual projects.

As 2021 will be a transitional year, we will continue to finance several projects, if funds are available, that lie slightly outside our new program focus. This applies, for example, to the shelter, prevention, rehabilitation, reintegration and lobbying & advocacy activities that fall under Down to Zero's Building Back Better program. On the one hand, this is because we have or will have received earmarked financing for these activities. On the other hand, it is because we want to give our partners enough time to find other donors for these projects, and we want to guarantee sustainable results in the long term.

When it comes to fundraising, we will continue to focus on the private market, the business sector, foundations and private charitable foundations, the Dutch government and the National Postcode Lottery of the Netherlands. In particular, we hope to launch 'This Song Will' in the summer of 2021. This is a music video format consisting of various Dutch singers who dedicate a song to the girls, with the aim of drawing attention to the problem and raising funds.

6. ORGANIZATION

6.1 PERSONNEL

The organization employed 7.16 FTE in 2020, supplemented with interns and volunteers. The staff of Free a Girl receive a salary in accordance with the salary scales used by the Dutch government (BBRA). The remuneration policy and conditions of employment are established in a benefits package, and also apply to the director. Interns and volunteers receive an allowance. Performance reviews and evaluations are held for all employees, and there is scope for training and courses for permanent employees.

6.2 THE EXECUTIVE

The executive is made up of the directorate. The director of Free a Girl has an appointment based on a 36-hour working week (1 FTE) and works closely with the Projects and Marketing & Communication departments.

6.3 SUPERVISORY BOARD

In 2020, five members sat on the Supervisory Board, each with specific expertise in communication, finances, fundraising, HR and projects. Members of the Supervisory Board have a large and relevant network and do not hold positions at Free a Girl's partners. In addition, they only have monitoring and advisory duties, not executive ones. They may declare expenses, but they do not receive any remuneration. Members of the Supervisory Board are appointed for a period of four years and can be reappointed once thereafter. After this term, they may not sit on the Supervisory Board for a period of at least two years before being reappointed. The Supervisory Board monitors the executive and has a number of specific powers. It approves the policy plan, annual plan, the budget and the annual accounts, and appoints the executive. The division of competences is set out in the statutes and regulations of Free a Girl. The Supervisory Board meets four times a year; standard meeting themes include management reporting, fundraising, project development, human resources and legal matters.

Chair Rik Klinkhamer stood down at his own request as of 31 December 2020, and Robert Kraal will assume his position. Below is an overview of the members of the Supervisor Board:

- **Mrs Y. Cabau:** honorary member and co-founder of Free a Girl - Actress, model and presenter;
- **Mr H.G. Klinkhamer:** Managing partner at Greham & Company;
- **Mrs S. Kersten:** member - CFO at Beddinghouse and chair of the parents' council of Altijd Lente daycare;
- **Mrs A.M. Mellema:** member - Owner of The Conflict Factor;
- **Mrs L.M. van der Helm:** member - Director of SIRE, board member DDMA and food entrepreneur;
- **Mr M. Witvliet:** member - Retired.

The Supervisory Board has an audit committee and a remuneration committee, both of which sat in 2020. The majority of both committees is made up of members of the Supervisory Board. The audit committee consists of Mr R. Kraal and Mrs S. Kersten van Santen and focuses on monitoring the directorate, and is the first contact point for the external accountant for auditing the financial statements, for example. The remuneration committee consists of Mr R. Kraal and Mrs A.M. Mellema. This committee makes proposals regarding the remuneration policy and draws up the remuneration report. The latter sets out how the assessment and remuneration policy was implemented in the past financial year.

6.4 COMMITTEE OF RECOMMENDATION

In order to broaden the business network, in 2018 Free a Girl founded a Committee of Recommendation chaired by Mr Junior Zegger. The following leading figures also sit on the committee: Rattan Chadha, John Ewbank and Petra Goldschmeding. They give their wholehearted support to the organization and play a key role in Dutch society. The committee members give extra cachet to Free a Girl in both a personal and a professional capacity, and we make grateful use of their networks, experience and expertise.

6.5 TRANSPARENCY

Free a Girl is transparent with regard to its aims, activities and key financial figures. The organization also meets the requirements set by the Dutch tax authorities (ANBI status) and the Netherlands Fundraising Regulator (CBF). The CBF hallmark, which is awarded by the CBF, is the seal of approval for charities. The CBF recognition passport is a simple and neutral way to display the most important information about Free a Girl as a Recognized Charity. Transparency at a glance, in other words;

- A maximum of 25% of the funds raised by Free a Girl is spent on fundraising.
- No family or similar relations are appointed to the executive or the Supervisory Board.
- Transparency about revenues obtained, expenditure incurred and the director's remuneration.
- Auditing by a certified accountant.

6.6 POLICY DOCUMENTS

Free a Girl's policy plans are agreed annually in cooperation with the Supervisory Board. The exception is the multi-annual strategy, which is agreed every three years. Free a Girl subscribes to the Partos code of conduct, which was updated on 1 January 2019. In addition, an integrity policy was drafted in 2020. The employees and partners of Free a Girl agree to this when signing the Child Safeguarding Policy and the General Code of Conduct.

6.7 RISK ANALYSIS

Free a Girl is a flexible and decisive organization, meaning that we are resistant to setbacks. Despite this, we try to avoid such setbacks as much as we can. In 2020, we faced the COVID-19 pandemic; a risk that we had never anticipated in our risk analysis. Nevertheless, we quickly managed to adapt to the new reality in all of our program countries.

Free a Girl works hard to prevent damage to and caused by the organization. Our main focus areas are:

Child protection

Children should never be put at risk by Free a Girl's work and the actions of those involved with Free a Girl. For this reason, we have an active child protection policy that is implemented in relation to all partners and projects. In addition, everyone who is connected with Free a Girl signs a strict code of conduct. In case of doubt, Free a Girl always prioritizes child safety, even if this is harmful to the parties involved.

Integrity

We would not be able to do our work if we lacked credibility. We enforce a strict anti-fraud and corruption policy, and we have a general code of conduct that applies to everyone. We do not accept donations from every individual or company. At the same time, we do not investigate individual donors in depth; we simply lack the capacity to do so. Fortunately, we have never had to terminate a donor relationship.

Trust in partner organizations

We work on a basis of trust with the partner organizations that set up and implement our projects. That trust is earned through a thorough partner selection process and on-site visits. We take a tough line on abuse at partner organizations and protect whistleblowers. We suspend grants and investigate organizations if the circumstances so require. When doing so, we go further than a standard audit, and we freeze or terminate a relationship in case of doubt.

Currency and cryptocurrency

Free a Girl is at risk when converting different currencies and cryptocurrencies, certainly if these are long-term obligations or donations that not transferred in foreign currency until a later time. In principle, agreements with partner organizations are made in euros, but projects have to be feasible, too. On the whole, differences of exchange with partner countries tend to work to our advantage, not to our disadvantage, due to the strength of the euro. Free a Girl does not speculate with currencies or cryptocurrencies. Cryptocurrencies are immediately converted into euros upon receipt, and we convert amounts from one currency into another as the need arises, independently of the exchange rate at the time.

Sources of income

Free a Girl has a diverse range of sources of income, each bringing its own risks. The fact that Free a Girl receives income from both the Netherlands and other countries, from the Dutch state, the National Postcode Lottery of the Netherlands, companies, funds and private individuals, ensures that the risks are widely spread. Fortunately, thanks to active lobbying and first-class relations management, we have suffered little from loss of revenue sources. In the past, some donors have shown themselves prepared to step in if income from other sources falls short. In 2020, we diversified our revenues by raising much more income from social media. In the same year, we also successfully lobbied the Dutch House of Representatives for continuation of financing from the Ministry for Foreign Affairs. We will continue to lobby for this in 2021.

Insurance

As an international organization with employees who need to travel and a Supervisory Board consisting of volunteers, we consider it important to insure the Free a Girl organization against risk. We therefore have the following insurance policies in place:

- Business travel insurance for employees and third parties;
- Business liability insurance;
- Fire and theft insurance for the inventory;
- Directors' liability insurance;
- Sickness leave insurance.

6.8 FINANCES

In 2020 we had a negative result of € 181,746, mainly as a result of the COVID-19 pandemic. It was necessary to use some of the reserves to finance urgent projects and the running costs of the organization. Free a Girl aims to maintain a continuity reserve of 6 months of our fixed monthly costs. The loss in 2020 came at the expense of our own funds, which thereby fell to € 115,924. Free a Girl recognizes the importance of being financially resilient, which allows us to absorb a fall in fundraising. The director has set the goal of building up the foundation's funds to a sum of € 500,000 in the coming two years.

The solvency ratio as of 31-12-2020 was 0.15 (2019: 0.70). The liquidity ratio as of 31-12-2020 was 1.15 (2019: 2.74). The fall in both ratios was linked to the COVID-19 crisis, which had a major impact on the organization's revenues. Free a Girl was unable to organize the Lock me Up campaign, and lost out on expected income of € 500,000 as a result. However, the organizational costs, namely the personnel costs, fell compared to 2019. In 2019 these costs were € 550,000, and in 2020 they were only € 466,000.



7. ANNUAL ACCOUNTS

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7.1 BALANCE SHEET AS OF 31 DECEMBER 2020

BALANCE SHEET AS OF 31 DECEMBER 2020	NO	31-12-2020	31-12-2019
ASSETS		<i>Euro</i>	<i>Euro</i>
FIXED ASSETS			
Tangible fixed assets	1		
Buildings		17,563	20,220
Inventory		2,730	44,403
		20,293	64,623
Financial fixed assets	2	0	1
CURRENT ASSETS			
Accounts receivable			
Debtors	3	17,145	40,000
Taxes and social insurance contributions	4	523	4,101
Other accounts receivable and accrued income	5	56,270	1,020
		73,938	45,121
Cash at bank and in hand	6	669,367	321,985
TOTAL ASSETS		763,598	431,730
LIABILITIES			
The foundation's capital	7		
Continuity reserve	8	115,924	297,670
Short-term liabilities			
Amounts payable to suppliers and project partners	9	23,804	89,855
Taxes and social insurance contributions	10	14,488	14,876
Other amounts payable and deferred income	11	609,383	29,329
		647,675	134,060
TOTAL LIABILITIES		763,598	431,730

7.2 STATEMENT OF INCOME AND EXPENDITURE 2020

STATEMENT OF INCOME AND EXPENDITURE	NO	ACTUAL 2020	BUDGET 2020	ACTUAL 2019
INCOME	12	<i>Euro</i>	<i>Euro</i>	<i>Euro</i>
Income from individuals		493,414	305,000	968,440
Income from companies		196,327	145,000	468,002
Income from lottery organizations		500,000	500,000	319,771
Income from government grants		520,871	653,265	393,818
Income from other non-profit organizations (institutions/foundations)		617,164	405,000	743,276
Income in return for the delivery of products and services		-	20,000	0
Other income		-	-	60,290
TOTAL INCOME		2,327,776	2,028,265	2,953,597
EXPENDITURE				
Spent on objectives	13	2,091,847	1,733,813	2,101,589
Expenditure for acquisition of income	14	243,158	201,540	454,938
Costs management and administration	15	174,517	144,647	170,184
TOTAL EXPENDITURE		2,509,522	2,080,000	2,726,711
Balance of income and expenditure		-181,746	-51,735	226,886

RESULT DESTINATION	ACTUAL 2020	ACTUAL 2019
Continuity reserve		
Credit: Balance after addition of appropriated reserve	-181,746	226,886
Total	-181,746	226,886

KEY FIGURES	ACTUAL 2020	ACTUAL 2019
Cost of own fundraising as % of income own fundraising (excl. income third-party actions)	13%	18%
Expenditure on objectives as % of total income	90%	71%
Expenditure on objectives as % of total expenditure	83%	77%
Costs of management and administration as % of total expenditure	7%	6%

7.3 CASH FLOW STATEMENT 2020

CASH FLOW STATEMENT 2020	2020	2019
Cash flow from operational activities		
Balance of income and expenditure	-181,746	226,886
Adjustments for		
Depreciation on participation	1	17,999
Depreciation on intangible, tangible fixed assets and investment property	44,330	40,025
Change in working capital		
Mutation in accounts receivable	-28,817	51,839
Mutation in short-term liabilities (excluding banks)	513,615	-344,431
	484,798	-292,592
Cash flow from operational activities	347,383	-7,682
Cash flow from investment activities		
Investments tangible fixed assets	0	-47,992
Investments financial fixed assets	0	0
Cash flow from investment activities	0	-47,992
Mutation in funds	347,383	-55,674
Development of mutation in funds		
Balance at start of financial year	321,985	377,659
Mutations in financial year	347,383	-55,674
Balance at end of financial year	669,367	321,985

7.4 PRINCIPLES OF VALUATION AND DETERMINATION OF RESULTS

7.4.1 General notes

Foundation Free a Girl is actually and statutorily based on Hendrik Figeeweg 3-G10, 2031 BJ Haarlem, the Netherlands. The foundation is registered at the Chamber of Commerce with the registration number 34308169.

Free a Girl fights the sexual exploitation of children. We have a vision of a world free of child prostitution: every child has the right to grow up in a safe environment, and all children around the world must be protected from every form of exploitation. Free a Girl campaigns hard to rescue these children and we make every effort to ensure that their exploiters are brought to justice, including in the Netherlands.

7.4.2 General accounting principles

The annual accounts are presented in accordance with the accounting principles that are generally accepted in the Netherlands. The annual accounts have been prepared in euros, in conformity with the guidelines for financial reporting by non-profit organizations (RJ 640) and the guidelines for fundraising institutions (RJ 650), as well as general guidelines such as those issued by the Dutch Council for Accounting Standards.

Statement regarding continuity

The principles applied to the valuation and determination of the Foundation's results are based on the going concern assumption. Free a Girl suffered a loss of 181,000 euros in 2020, whereby the continuity reserve fell to 115,000 euros. The main cause of the loss was the cancellation of the Lock me Up – Free a Girl fundraiser due to COVID-19, resulting in less revenue than in 2019. The continuity is not at risk in 2021, despite the continuing lockdown measures, as the executive has taken various measures that will positively impact the result in 2021, namely:

1. A largely variable cost structure that will change with the size of the organization
2. Only entering into (new) projects once funds have been secured
3. Drawing on alternative sources of revenue, such as international funding

7.4.3 Principles of the valuation of the assets and liabilities

The assets and liabilities have been valued at cost price, unless otherwise stated in the general principles. An asset is recognized in the balance sheet when it is probable that the future economic benefits will flow to the organization and the size of the asset's cost price or value can be reliably established. Assets that do not meet this requirement are not recognized in the balance, but are accounted for as off-balance-sheet assets.

A liability is recognized in the balance sheet when it is probable that its settlement will involve an outflow of resources embodying economic benefits and that the amount involved in the settlement can be established in a reliable way. Liabilities are understood to include provisional appropriations. Liabilities that do not meet these requirements are not recognized in the balance sheet, but accounted for as off-balance-sheet liabilities.

An asset or liability that is included in the balance sheet will remain on the balance sheet if a transaction does not lead to a significant change in the economic reality with respect to the asset or liability. Transactions such as these do not give rise to the recognition of results, either. The assessment of whether there has been an important change in the economic reality is based on the economic benefits and risks that are most likely to occur in practice, not on the basis of benefits and risks that cannot reasonably be expected to occur.

Fiscal status

Free a Girl is classified by the Dutch tax authorities as a public benefit organization (ANBI). The foundation is exempt from corporation tax.

Tangible fixed assets

Tangible fixed assets are recognized in the balance sheet if it is likely that the future units of performance relating to the asset will accrue to the organization and the costs of the asset can be measured reliably.

Tangible fixed assets are valued at acquisition or manufacturing price including directly attributable costs, minus linear depreciation during the expected future useful life and special depreciation.

Financial fixed assets

Participations over which no significant influence can be exercised are valued at acquisition price or a lower realizable value. If there is a firm intention to divest, valuation takes place at the lower expected sales value, if any. The receivables listed under financial fixed assets are initially valued at real value after deduction of transaction costs. These receivables are subsequently valued at the amortized cost, which is generally equal to the nominal value. The valuation takes account of any depreciation.

Accounts receivable

Receivables are initially valued at real value after the deduction of transaction costs. These receivables are subsequently valued at the amortized cost, which is generally equal to the nominal value, after deduction of provisions for bad debts. The accounts receivable is used for operational management and directly in the context of the objective.

Cash at bank and in hand

Cash at bank and in hand consists of cash, bank balances and deposits with a term of less than twelve months. Current account debts in banks are listed under debts to credit institutions under short-term debts. Cash at bank and in hand is valued at the nominal value.

Financial instruments

Financial instruments comprise receivables, funds, loans and other financial obligations, liabilities and other payables. Financial instruments are recognized at real value in the initial accounting. After the initial accounting, financial instruments are valued at the amortized cost, based on the effective interest rate method. Since the real value of short-term financial instruments hardly differs from the nominal value, the nominal value has been used. Income and expenditure are allocated to the period to which they relate.

Short-term liabilities

Short-term liabilities are valued at real value in the initial accounting. After the initial accounting, short-term debts are valued at the amortized cost, this being the amount received considering the premium or discount and after deduction of the transaction costs. This is usually the nominal value.

7.4.4 Principles for the determination of the result

In principle, income and expenditure are allocated to the periods to which they relate.

Assets/liabilities/result

Assets are listed in the profit and loss account when an increase in the economic potential, associated with an increase in an asset or a decrease in a liability, has taken place, the extent of which can be determined reliably. Liabilities are recognized when a decrease in the economic potential, associated with a decrease in an asset or increase in a liability, has taken place, the extent of which can be determined reliably.

Revenues and costs are allocated to the period to which they relate. Revenues are recognized when all important risks relating to the commodity have been transferred.

Income

Income from own fundraising is defined as: revenues in the financial year from non-profit organizations, companies, sponsors, donors and private charitable foundations.

Revenues from individuals and companies are accounted for in the year in which they are received. Income from individuals also includes income from legacy donations.

Income from lotteries is accounted for in the year concerned in accordance with received and recoverable net income, to the extent that this is not earmarked for specific projects. Earmarked income from lotteries is accounted for as income in the profit and loss account in the year in which the subsidized costs were incurred or revenues were foregone, or when a subsidized operating deficit occurred. Income is recognized when it is probable that it will be received. Amounts still to be received on the balance sheet date are included as receivables on the balance sheet.

Income from grants is allocated in proportion to progress with the activities for which the grant has been awarded. Government grants are fully recognized as income in the statement of income and expenditure, for the year to which they relate.

Expenditure

The distribution of organizational costs as 'costs own fundraising', 'costs raising other income', 'costs management and administration' and 'costs objectives' is made on the basis of the de facto assignment of these costs and a substantiated allocation of the contracts.

Expenditure related to employee remuneration

The remuneration of the personnel is accounted for as expenditure in the profit and loss account in the period during which the work was undertaken and, insofar that it has not yet been paid, listed on the balance sheet as a liability. If the amounts that have been paid exceed the remuneration owed, the excess is listed as accrued income, insofar as the amounts will be reimbursed by the staff or deducted from future payments by the foundation.

NOW Regulation

The NOW allowance is credited to the statement of income and expenditure for the year for which the wage cost allowance was received. The amounts to be repaid are listed under other amounts payable and deferred income.

7.4.5 Cash flow statement

The cash flow statement has been prepared using the indirect method. The funds in the cash flow statement consist of liquid assets that can be converted into funds without restrictions and without the material risk of depreciation as a consequence of the transaction.

7.5 NOTES ON THE BALANCE SHEET AS OF 31 DECEMBER 2020

ASSETS	BUILDINGS	INVENTORY	TOTAL
FIXED ASSETS			
1. Tangible fixed assets			
Balance as of 1 January 2020			
Acquisition value	26,566	95,729	122,295
Cumulative depreciation	-6,346	-51,326	-57,672
Book value as of 1 January 2020	20,220	44,403	64,623
Mutations			
Investments	0	0	0
Depreciation	-2,657	-41,673	-44,330
Disinvestment cum. Depreciation cages		45,980	45,980
Depreciation Acquisition Value cages		-45,980	-45,980
Balance mutation	-2,657	-41,673	-44,330
Balance as of 31 December 2020			
Acquisition value	26,566	49,749	76,315
Cumulative depreciation	-9,003	-47,019	-56,022
Book value as of 31 December 2020	17,563	2,730	20,293
Depreciation percentages	10%	20% en 33%	
<p><i>The tangible fixed assets consist of buildings, office inventory, furnishings and electronics. The following depreciation schedule is used:</i></p> <ul style="list-style-type: none"> - Buildings - 10 years; - Office inventory - 5 years; - Electronics - 3 years. 			

2. FINANCIAL FIXED ASSETS	31-12-2020	31-12-2019
Other participations		
Participation Vrouwen Macht Private Limited	1	18,000
Book value as of 1 January	1	18,000
Mutations		
Depreciation on participation	1	17,999
Balance as of 31 December	0	1
Concerns a participation in Vrouwen Macht Private Limited, based in Mumbai, India.		
Current assets		
Accounts receivable		
3. Debtors	31-12-2020	31-12-2019
Trade debtors	17,145	40,000
4. Taxes and social insurance contributions, sales tax		
Sales tax	523	3,204
Wage tax	0	897
5. Other accounts receivable and accrued income		
Other accounts receivable	19,320	0
Accrued income (prepaid amounts)	36,950	1,020
The receivables have a term of less than one year.		
6. Cash at bank and in hand		
Rabobank, checking account #799	658,559	104,093
Triodos Bank, current account #164	10,808	217,892
The cash at bank and in hand is at the disposal of the foundation.		

LIABILITIES	31-12-2020	31-12-2019
7. The foundation's capital		
The overview below shows the development of the foundation's assets:		
Continuity reserve		
Balance as of 1 January 2020	297,670	70,784
From result allocation	-181,746	226,886
Balance as of 31 December 2020	115,924	297,670
8. Continuity reserve	31-12-2020	31-12-2019
Balance as of 1 January	297,670	70,784
From result translation	-181,746	226,886
Balance as of 31 December	115,924	297,670
Statement regarding other reserves		
The executive aims to ensure that sufficient funds are maintained in the continuity reserve to cover the fixed annual costs of the foundation for at least six months, in order to guarantee the continuity of the foundation in the case of a temporary fall in fundraising. The continuity reserve is used to guarantee the continuity of the foundation if there is a temporary fall in fundraising.		
Short-term liabilities		
9. Amounts payable to suppliers and trade credits		
Accounts payable	23,804	28,638
Project costs due	0	61,217
10. Taxes and social insurance contributions		
Sales tax	0	0
Wage tax	14,488	14,876
11. Other amounts payable and deferred income		
Auditing costs	20,933	23,256
Holiday reserve	9,083	4,448
Grants received in advance	500,000	0
Repayable NOW 1 & NOW 2	71,533	0
Deferred income	7,833	1,625
	609,383	29,329

The short-term liabilities have a term of less than one year.

Rights, obligations and arrangements not included in the balance sheet

The rent for the office is € 2,500 per month and is paid monthly in advance.

The rent for the storage area is € 363 per month and is paid monthly in advance.

The foundation has also entered into a lease obligation for a car:

- the obligation amounts to c. € 5,285 per year.

7.6 NOTES ON THE STATEMENT OF INCOME AND EXPENDITURE 2020

12. STATEMENT OF INCOME AND EXPENDITURE	ACTUAL 2020	BUDGET 2020	ACTUAL 2019
INCOME	<i>Euro</i>	<i>Euro</i>	<i>Euro</i>
Income from individuals	493,414	305,000	968,440
Income from companies	196,327	145,000	468,002
Income from lottery organizations	500,000	500,000	319,771
Income from government grants	520,871	653,265	393,818
Income from other non-profit organizations (institutions/foundations)	617,164	405,000	743,276
Income in return for the delivery of products and services	0	20,000	0
Other income	0	0	60,290
TOTAL INCOME	2,327,776	2,028,265	2,953,597

Statement regarding income

The income from individuals is 62% higher than budgeted, but 49% lower than the previous year. We were partly able to make up for the cancellation of the annual Lock me Up event due to COVID-19 by actively recruiting funds in the private market, aided by the new social media strategy.

- The revenues from companies were 35% higher than budgeted, thanks to income from the new business partners concept. The revenues were 58% lower than the previous year.
- The income from lottery organizations was as budgeted, due to the two-year gift from the National Postcode Lottery that started in 2020. The income was 56% higher than in the previous year.
- The income from other non-profit organizations (institutions/foundations) was 52% higher than budgeted, due to active fundraising and the securing of funding for several years. The income was 32% higher than the previous year.

The incidental or structural nature of the grant income

Together with the organizations Terre des Hommes, Defense for Children/ECPAT, ICCO and Plan International Nederland, Free a Girl forms part of the 'Down to Zero' alliance. The 2016-2020 grant is structural in nature and has an annual budget. Within the Down to Zero alliance, Free a Girl works in India and Thailand and reports to Terre des Hommes, the program secretary. The accounts for 2020 have been approved. The grant has been followed by the Voice for Change Program, which started on 1 July 2020 and includes Nepal.

13. SPENT ON OBJECTIVES	ACTUAL 2020	BUDGET 2020	ACTUAL 2019
Free a Girl Projects	436,819	283,813	471,635
Projects partner organizations	1,655,028	1,450,000	1,629,955
	2,091,847	1,733,813	2,101,589
14. Expenditure for acquisition of income	243,158	201,540	454,938
15. Costs management and administration	174,517	144,647	170,184
TOTAL EXPENDITURE	2,509,522	2,080,000	2,726,711

WAGES AND SALARIES	ACTUAL 2020	BUDGET 2020	ACTUAL 2019
Wages and salaries	373,037	380,000	420,890
Social insurance costs	63,732	60,000	68,826
Pension	0	3,000	3,346
Other personnel costs	29,543	37,000	57,330
Contribution Now 1 & Now 2	-71,440	-	
TOTAL	394,872	480,000	550,392

The wage costs without the NOW allowance make up 97% of the budgeted amount. Thanks to a reorganization in 2019 and efficient working practices, personnel costs have fallen. We aim to make a larger share of the revenues available for our projects.

The NOW regulation is intended for employers who face substantial loss in turnover (at least 20%) as a result of COVID-19 and government measures. They can apply to the Dutch employee insurance agency (UWV) for a contribution to the wage costs and receive an advance for this.

Average number of employees (FTE)

At the end of the 2020 financial year, Free a Girl had an average of 7.16 FTE of employees (director 1, projects 3.23, marketing/communication 1.66, HR/Finances 1.27), based on a 36-hour working week. The size of FTE is stable compared to 2019.

REMUNERATION OF THE DIRECTOR	31-12-2020	31-12-2019
Name	E. Hölsken	E. Hölsken
Position	Directrice	Directrice
Type	Onbepaalde Tijd	Onbepaalde Tijd
Hours	36	36
Part-time percentage	100%	100%
Period	1/1-31/12	1/1-31/12
Annual income	Euro	Euro
Gross income/salary	83.663	87.456
Holiday pay	6.944	6.688
Retirement savings scheme	6.693	2.346
TOTAL	97.300	96.490
SI employer's share	10.353	10.665
Taxable allowance/addition	1.530	1.820
Contribution NOW 1 & NOW 2	-16.727	
TOTAL	92.456	108.975

The taxable allowance concerns the addition to taxable income for the private use of the lease car. No loans, advances or guarantees were granted to the director or to members of the Supervisory Board. Members of the Supervisory Board can submit claims for travel expenses.

On the advice of the Remuneration Committee, the Supervisory Board has determined the remuneration policy, the level of the director's remuneration and the level of other salary components. The policy will be periodically updated on an annual basis henceforth.

When determining the remuneration policy and determining pay, Free a Girl applies the pay grades used by the Dutch government (BBRA). In order to assess whether the remuneration falls within the permitted limits of the regulations on the remuneration of directors of charitable organizations, the Hay method for job evaluation is used, as set out in the regulations on the remuneration of directors of charitable organizations.

The regulation sets a maximum norm for the annual income, based on strict criteria. The situation at Free a Girl was appraised by the remuneration committee. This produced a so-called BSD score of 405 points, meaning that scale G (371-410) is applicable with a maximum annual income of € 111,345 (1 FTE/12 months).

For the test against the applicable maximum, the relevant actual annual earnings of the director in 2020 consist of the basic salary of € 83,663 plus a holiday allowance of € 6,944. The director also received € 6,693 for the retirement savings scheme. The annual income thus comes to a total amount of € 97,300 gross on an annual basis. This remuneration falls within the applicable maximum.

In addition to the annual income, an amount of taxed allowances/addition of € 1,530 is deducted from the addition for the private use of a lease car and a meal allowance. The annual income, the taxed allowances/ additions and other long-term benefits for Evelien Hölsken remain within the set maximum. Moreover, the taxed allowances/additions and other long-term benefits are in reasonable proportion to the annual income.

The size and composition of the salary are detailed in the annual accounts in the statement of income and expenditure.

DESTINATION	SPENT ON OBJECTIVES		INCOME FUND-RAISING	MANAGEMENT & ADMINISTRATION	TOTAL	BUDGET 2020	ACTUAL 2019
	<i>Projects</i>	<i>Free a Girl Partner Organizations</i>					
Grants and contributions	1,468,623	53,578	3,047	1,281	1,526,529	1,250,000	1,701,737
Personnel costs	143,324	107,115	90,823	51,526	392,789	480,000	550,392
Publicity and communication	0	129,602	50,808	6,036	186,447	100,000	108,773
Office and general costs	111,050	29,310	16,316	11,710	168,385	76,000	110,696
Housing costs	22,126	5,840	3,251	2,333	33,550	35,000	30,473
Subcontracted work	103,866	27,414	15,260	10,952	157,492	125,000	184,615
Depreciation	29,236	7,716	4,295	3,083	44,330	14,000	40,026
TOTAAL	1,878,225	360,576	183,800	86,921	2,509,522	2,080,000	2,726,712

ATTACHMENT: AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To: the board and supervisory board of Foundation Free a Girl

A. Report on the audit of the financial statements 2020 included in the annual report

Our opinion

We have audited the financial statements 2020 of Foundation Free a Girl based in Amsterdam.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Foundation Free a Girl as at 31 December 2020 and of its result for 2020 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board) and the 'RJ Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Non-profit organizations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the balance sheet as at 31 December 2020;
2. the profit and loss account for 2020;
3. the cash flow statement for 2020;
4. and the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Foundation Free a Girl in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountant (VGBA, Dutch Code of Ethics).

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

B. Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- the board report;
- other information.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains all information that is required based on the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board) and the 'RJ Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Non-profit organizations' of the Dutch Accounting Standards Board).

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We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information, including the management report in accordance with RJ-Richtlijn 650 Fondsenwervende organisaties and 640 Organisaties zonder winststreven.

C. Description of responsibilities regarding the financial statements

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the 'RJ-Richtlijn 650 Fondsenwervende organisaties' (Guideline for annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board) and the 'RJ Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Non-profit organizations' of the Dutch Accounting Standards Board).

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

As part of the preparation of the financial statements, management is responsible for assessing the foundation's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting, unless management either intends to liquidate the foundation or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the foundation's ability to continue as a going concern in the financial statements.

Management is responsible for overseeing the foundation's financial reporting process.

Our responsibilities for the audit of the financial statements.

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional critical throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit include among others:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the foundation's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a foundation to cease to continue as a going concern;
- evaluation the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

's-Hertogenbosch, 30 June 2021
Q-Concepts Accountancy B.V.

Originally signed by

T. Kolen AA