

Annual report 2018

War Trauma Foundation



April 2019, Diemen

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FOREWORD

The need for mental health and psychosocial support in humanitarian settings is increasingly recognized. Political pressure from the UK and the Netherlands, with support of celebrities like Lady Gaga and Prince Harry, is starting to build. The Netherlands Minister of Foreign Trade and Development Cooperation Sigrid Kaag included mental health in humanitarian settings as a priority in her policy document. Different development agencies have started to appoint mental health advisors, but what remains lacking is financial commitment and support to address the issue on a larger scale.

War Trauma Foundation is proud of what has been achieved in 2018 to improve people's lives and to add value to the mental health and psychosocial support provided by health care and community workers. During the past year we kickstarted a national programme to increase psychosocial support in Burundi, a country which until recently counted only one psychiatrist. We also were able to support community workers and health personnel in Ethiopia, Kurdistan, Sudan, and many other places.

Memorable was the training at the Panzi hospital in Bukavu, the Democratic Republic of Congo. Here we helped local staff to better understand and support young adolescents confronted by sexual violence. When we arrived here for our second week of training, the news broke that the hospital's founder, gynaecologist Dr. Denis Mukwege, would receive the Nobel Peace Prize. The atmosphere was ecstatic amongst the staff in the hospital - to be recognized for their incredibly hard and valuable work by the Nobel Peace Prize is something they will never forget.

In 2018 we made the transition with Intervention Journal to an open access internet platform. Not only did the number of views and viewers increase dramatically, but also due to the efforts of the editorial board, the number of papers and field reports originating from the developing countries incremented.

Financially, 2018 was a challenging year. The income decreased substantially, mostly due to a decline in training assignments. The costs were decreased accordingly. Despite the efforts being made to increase awareness of the importance of mental health and psychosocial support (MHPSS), in 2019 it is our explicit goal to increase action and impact. Action by initiating projects, expand on our research and foremost, working closely together with other stakeholders and actively sharing our knowledge on MHPSS.

In this annual report you will read stories on these and other efforts to improve the psychosocial well-being of people around the world. We hope you will appreciate our report and will find enough reason in these stories to continue to support War Trauma Foundation.

Thank you for your trust,

Ate Osinga

Director a.i.

1. ABOUT WAR TRAUMA FOUNDATION

Vision

We believe that every person has the right to mental health and social well-being.

People have the right to grow up in peace, free from conflict and violence. Unfortunately, this is far from reality. The number of displaced people in the world has never been this high since World War II. The world is facing an unprecedented number of humanitarian crises arising from conflict, violence or natural disasters. War Trauma believes that the need to support these vulnerable people becomes accordingly more important.

So, while there are many humanitarian organizations involved with physical health in areas of crisis, too often mental health and social wellbeing are still being ignored in the rush to aid populations in distress. Available psychosocial aid, during crisis, needs to urgently increase.

Mission

War Trauma's mission is to strengthen mental health care and psychosocial support in people and communities affected by humanitarian crises, in under-resourced settings.

Working with local and international partners, from both public and private sectors, War Trauma develops and implements mental health and psychosocial support projects and programmes. We build capacity, conduct research, develop new methods and guidelines and have a strategy of evidence based advocacy to improve mental health and social well-being of the world's most vulnerable people.

History

War Trauma Foundation was founded by Maurits Cohen in 1997. For years, Cohen had campaigned for psychological assistance to survivors of World War II. But it was the striking images of the Balkan refugees in the late 1990s that inspired him to set-up psychological assistance for victims of today's conflicts: the War Trauma Foundation.

"We realized there was an immense need for psychosocial help and that what we had learned could be made available to regions suffering war and post war conditions." (Cohen)

War Trauma Foundation soon broadened its geographic focus and started programmes in other conflict affected regions, and now working in Africa, Asia, Eastern Europe and the Middle East. In 2011, WarTrauma became a partner in Arq Psycho Trauma Expert Group, a group of specialized and complementary organizations in the field of psychotrauma and psychosocial support. Arq brings not only economies of scale on back-office tasks, but particularly broadens and deepens the knowledge and research base of War Trauma, and the pool of specialists available for projects. Especially on the field of treatment of refugees, we benefit from synergies.

2. VOICES FROM THE FIELD

War Trauma's activities can be divided in three pillars of work, which are the implementation of our strategy:

- A) Capacity building through skills development in MHPSS
- B) Building evidence through research
- C) Advocacy and networking to promote every person's right to mental health and well-being

A) Capacity building through skills development in MHPSS

In 2018, we supported 213 professionals in 16 countries and regions. The majority of these people participated in one of our training programmes in countries in the Middle East or Africa. The trainings were geared towards health care professionals, humanitarian workers, community workers and NGO staff in multiple countries. Examples of these training programmes are initiatives that we deployed with the UNHCR and in programmes initiated by ourselves in Burundi and the Democratic Republic of Congo.

UNHCR

The world currently houses around 68.5 million forcibly displaced persons. Around 40 million people are internally displaced. Over 25.4 million persons are refugees and some 3.1 million have requested asylum. The UN High Commission for Refugees, UNHCR, is one of the agencies safeguarding their rights and well-being. UNHCR helps refugees with protection, shelter, education and health programmes to heal their pasts and build brighter futures.

War Trauma Foundation works closely with the UNHCR to improve the mental health and psychosocial situation of refugees. We train people working in refugee camps to identify and manage mental health problems. Though many people need only a limited amount of psychosocial support to experience better mental health, it is important for community workers to know when to refer people to specialised psychological or psychiatric care. In 2018 we conducted trainings to support people in Sudan and Ethiopia.

Ethiopia

In Ethiopia we supported 14 health and community workers from 5 camps near the border with South Sudan. Due to security issues in the area some other participants were unable to travel and attend the training. We trained most of these community workers earlier in 2015 and 2016, and this was our first opportunity to return to them and provide additional support. Experts agree that feedback and supervision moments such as these are essential in the skills development of psychosocial workers. However, they do not happen very often. This was the first time in the four years we have been supporting UNHCR with mhGAP trainings we were able to do such a refresher and supervision. We hope it will inspire other agencies to do the same. 213

Sudan

In Khartoum, Sudan, 26 medical doctors from refugee camps in 3 states along the border of Eritrea and South Sudan gathered for a mhGAP training. During the training the doctors were shown how to recognize the most frequently appearing mental health issues and disorders. Working in refugee camps themselves they discussed how the different services in their camps were organised, how the camps could become safer places and a psychosocial support structure could be integrated with

other services. The doctors are working in camps housing between 9,000 and 45,000 refugees of different tribes and will be training their team in the UNHCR health units. In all camps combined there are over 300,000 refugees.

Expanding the Multi Family Approach

The Multi Family Approach is one of the methodologies developed by War Trauma Foundation. Based on the Multi Family Therapy, War Trauma has been developing and adapting the approach with families in the Occupied Palestinian Territories over the years. Due to restrictions following the military and political situation the resilience of ordinary citizens in the area is under severe pressure.

We are working with local knowledge and implementation partners Birzeit University and ICPH, which are by now independent in working with the methodology. Their experiences are a valuable resource for War Trauma to support the implementation of the Multi Family Approach elsewhere.

In 2018 there was continued exchange between the West Bank and partners from Kurdistan. Two modules were translated from English to Arabic and War Trauma and ICPH went on a joint training mission to visit the teams of Emma Organisation in Erbil in Kurdistan. Following the training 6 multifamily support groups were set up in Erbil and Dohuk. In this region there are many people who have been subjected to the rule of Islamic State, including a sizeable group of Yezidi.

Based on the experiences of ICPH War Trauma wrote a paper to be published in the special issue of Humanitarian Exchange on MHPSS in Humanitarian Crises.

Supporting structural mental health care in Burundi

War Trauma supports the main psychiatric hospital in Burundi, the Centre Neuro Psychiatrique Kamenge, in Bujumbura. Burundi has faced many crises in the past half century and many Burundians are suffering from traumatic stress due to war, genocide, refugee situations in combination with extreme poverty. When our project started there was only one psychiatrist working in the public domain in the country. The aim of the project, which included a training of two weeks, was to extend psychological care beyond the capital.

Burundi is largely rural with limited access to healthcare beyond the more basic services. War Trauma provided a training for twelve future trainers. These trainers will teach staff and community workers in remote provinces how to provide basic psychological care and to recognize when referral to a specialist psychologist or psychiatrist is needed.

Sexual Violence in DR Congo

The east of DR Congo has seen decades of war and unrest. Militias and other armed groups use sexual violence as a weapon to terrorize the civilian population. War Trauma works with the Panzi hospital, a place for people who have experienced sexual violence. The hospital was founded by gynaecologist Dr. Denis Mukwege, who realised that victims of sexual violence do not only need to be treated physically but also psychologically.

War Trauma was invited by the Panzi hospital to support the basic healthcare workers and nurses who work with children and adolescents who have been confronted by sexual violence. The nurses are unsure what to do with these adolescents who have been victim of sexual violence, been forced to commit or watch sexual violence or who have been born out of rape. War Trauma provided two weeks of training, especially focusing on child development and the possible impact of sexual violence on their mental health.

During the second week of training our trainers arrived in Bukavu just when the news broke that Dr. Denis Mukwege would be receiving the Nobel Prize for Peace. We are proud and honored to contribute to his mission of ending wartime sexual violence.

B) Building evidence through research

In our society, it is unthinkable to use unvalidated therapies or other interventions. Research is at the heart of our work, building the bridge between local needs and scientific wisdom through the development of methodology and knowledge dissemination. We want to know that our interventions are effective and improve mental health and psychosocial support structures for better mental health services. We do research, participate in research networks, and provide advice how to improve health systems and health policy.

[Scaling up psychological interventions with Syrian refugees](#)

In the past years, over five million people have fled the war in Syria to countries across the Middle East and Europe. Due to the war and their forced displacement, Syrian refugees experience depression, anxiety and post-traumatic stress disorder (PTSD). The influx of large numbers of refugees poses a significant challenge to health systems in Europe and in Syria's neighbouring countries.

Across the Middle East, there are not enough trained specialists to provide mental health interventions. In Europe the lack of Arabic-speaking mental health care professionals limits access to mental health services.

War Trauma helps to address these challenges in the STRENGTHS programme, which aims to scale up psychological interventions with Syrian refugees. Working together with 15 non-governmental and scientific organisations we are researching and implementing a new set of scalable psychological interventions developed by the World Health Organization.

War Trauma is the communications focal point in the programme, promoting the programme through social media, a newsletter, the website and attending a number of training events.

[Mental Health Care Assessment in Cox's Bazar, Bangladesh](#)

Our expert research and assessments can provide an import added value to governments, NGOs and agencies to improve mental health care services. For example, in 2016-2017 WarTrauma contributed to a regional MHPSS plan in the tense North West Region of Pakistan, which is now being implemented by the regional government.

Following the Rohingya crisis in Myanmar, an estimated 1 million refugees came to the Cox's Bazar District in Bangladesh. According humanitarian agencies, Cox's Bazar is the largest refugee settlement in the world, housing around 900,000 people. The district used to be a forested area, but has been cleared by refugees building huts and shelter.

War Trauma worked with the Royal Dutch Tropical Institute to assess and map the needs and services around MHPSS for Rehingya refugees and the host communities. An important recommendation coming out of the assessment is for all partners working in the humanitarian assistance and (future) development programs in Cox's Bazar to provide integrated, effective and culturally appropriate services to the Rohingya.

Psychological First Aid in Sierra Leone

Together with WHO and World Vision, War Trauma developed Psychological First Aid: Guide for Field Workers in 2011. PFA is a methodology to provide psychosocial support in emergency circumstances. The methodology was embraced by many humanitarian organisations and is now being widely deployed in many emergency settings. However, the impact of Psychological First Aid has never been systematically evaluated.

War Trauma in 2016 and 2017 conducted extensive research in close collaboration with the Sierra Leone University of Makeni. Work in 2018 mainly focused on presenting the results and the study at different conferences and writing an article for a scientific journal, which will be published in 2019.

The results included that PFA was helpful for the people who received the PFA training, but more research was needed whether it was helpful for the clients of the health workers.

C) Advocacy and networking to promote every person's right to mental health and well-being

War Trauma actively networks within the global mental health and the humanitarian sector to increase attention for peoples' right to mental health and well-being. In addition in 2018 we were active in some public events and fundraisers.

Dutch Relief Alliance

War Trauma Foundation is a member of the Dutch Relief Alliance (DRA), sixteen non-governmental organisations that provide emergency relief in disaster and conflict areas. The Alliance is supported by the Dutch Ministry of Foreign Affairs. Through joint responses the NGOs can provide a coordinated relief effort. The DRA is an important vehicle for emergency relief for the Ministry.

As a technical partner we aim to work closely with other Alliance members supporting their work with our specific knowledge around mental health and psychosocial support. This is in line with our mission which advocates for mental health and psychosocial support to become an integral part of 'regular' emergency aid and mainstream healthcare. In 2018 we provided input during the different meetings of the Alliance, but did not provide on the ground trainings and support in humanitarian emergencies.

Research network

War Trauma has been a strong advocate for evidence based interventions. Currently, various research groups in the Netherlands are conducting high-quality global mental health research. This is why the Vrije Universiteit (VU) Amsterdam and the University of Amsterdam (UvA) and War Trauma Foundation cofounded the Amsterdam Global Mental Health Research Network ALTHEA. The network ALTHEA aims to facilitate researchers in the Netherlands to exchange their ideas, results, knowledge, and experiences, as well as to create opportunities for future collaboration between organizations and researchers. There were three meetings in 2018, hosted by the VU. It was decided for War Trauma to host the meetings in 2019. This network is open to all researchers based in the Netherlands.

Intervention

War Trauma's peer reviewed journal on mental health and psychosocial support in conflict affected areas went into its 16th volume. An enormous change took place in 2018 as the Journal is now published online only through the open access platform MedKnow at www.interventionjournal.org



Three new issues were published, with the third issue having a special focus on Afghanistan. This special focus was meant to provide a platform for young researchers in Afghanistan, as well as providing reference and learning material for students at the University of Kabul.

Going online in an open access format provided increased exposure for the Journal. Between end of March 2018 – when the first open access issue became available – and end of December 2018, articles from Intervention were downloaded a total of 8880 times.

3. ORGANISATION

Our People

In 2018, War Trauma was active in 16 countries, including the 8 countries of our STRENGTHS consortium. During the course of the year, new people were hired to expand our international programs, while others left the organisation to pursue their professional careers elsewhere. Supporting roles such as finance, project administration, and human resources management are carried out by Arq service center. This enables us to keep our overhead low while maintaining our flexibility to scale up and down our programmes. In our country programmes, we work together with, and occasionally recruit local professionals for short term assignments. In our experience this approach contributes to our principle to implement sustainable and local programmes.

Beyond, the small core staff, we can build upon a solid group of experienced professionals and trainers from our partner organization within Arq. Our trainers are selected on their solid experience in trainings including with larger groups as well as ample working experience in low resource settings. We have trainers with experience in the field of mental health capacity building, mental dimensions of sexual reproductive health (SRH), sexual based violence (SBV), primary care, community & group based programming, and staff support, to name a few fields of expertise. Typical backgrounds of our trainers are in psychiatry, psychology, medical anthropology, psychiatric nursing and social therapy. Other selection criteria include work experience in humanitarian settings or special language skills.

Absenteeism

In 2018, the sickness percentage was reduced enormously. Our work in volatile areas puts a high strain on our small group of core personnel, but there were no long term illnesses. During the course of the year, we have put in more structures to make our work more predictable and distributable.

We have introduced co-ownership of programming, better team work and managed to enforce better work-life balances.

Security

We continued to pursue strong international security and travel policies. Due to our work in conflict affected or unstable countries, an ever more stringent security policy is required. War Trauma has to ensure that security risks are continuously monitored and all measures to mitigate against these risks are taken. All personnel (employees and contractors) are to adhere to this security policy. The security officers' team held two meetings to ensure state-of-the-art knowledge of procedures and crisis management. There were no significant security incidents.

Integrity and sexual harassment

Arq has introduced and implemented a code of conduct for all partners in Arq, including War Trauma. This code of conduct is an integral part of its policy against undesirable behaviour and includes besides this code of conduct, prevention measures and awareness raising, complaint procedures, appointment of confidants and whistleblower procedures. Stress management is also included in this policy. In 2018, after news about sexual harassment in international development became known, War Trauma and Arq reviewed its own sexual harassment policies. In addition we provided the chair of the Integrity taskforce of the Dutch Relief Alliance, who spend most of 2018 working towards a Guidance Note how actors in the humanitarian sector should deal with sexual harassment in the field and in head offices.

There have been no known cases of sexual harassment and integrity violations in the history of War Trauma Foundation, at the office or during missions.

Quality Assurance

Certification

In 2017, War Trauma Foundation was independently audited by DEKRA – a certified ISO auditing organization. Based on this audit, we were re-certified according to NEN ISO 9001 (version 2015). This certification remained valid in 2018. We have a so-called ANBI status. An institution can receive such qualification when at least 90% of the institutional efforts are focused on the general non commercial good. We have an ECHO Framework Partner Agreement (FPA) in place to regulate European Union funded programming. In addition, War Trauma Foundation is CBF certified.

The International Aid Transparency Initiative (IATI) designed a format in 2008 that allowed the developmental aid sector to publish open data. We are behind in the implementation of IATI's requirements and now aim for implementation by September 1, 2019.

Complaint management & incident reporting

War Trauma Foundation has a stringent complaint management system. In addition, with the launch of the new website, it even has become simpler to tell us about complaints. In 2018 we received no complaints.

Social Responsibility

Code of Conduct

War Trauma Foundation has implemented a set of policies, guidelines and standards, including the Code of Conduct of the International Federation of Red Crosses (IFRC) and an internal Code of Conduct, an internal Code of Conduct, a Whistle Blower Policy, and the UN Convention of the Rights of the Child. Staff needs to be aware of potential safety concerns for children and behave in such a manner to prevent any misconduct. The IFRC and UN Child Safety Policy are signed by all employees, volunteers, trainers and other representatives of our organization. We have a reporting system including an internal and external Confidant Person and a Confidant Committee that regularly assess incident reporting. We also regularly discuss misconduct in a broader sense as well as specifically sexual misconduct. As part of a mental health institute, we feel that we have set a benchmark in safe guarding mechanisms to, as much as possible and under good governance, prevent misconduct.

Green office

Our head office' overhead is kept at a minimum. We work as much as possible paperless. At the end of 2018, we reduced the number of rooms we occupied – not for environmental reasons but to improve collaboration. Expenditures are below benchmark of charitable organization as we share services (finance, human resources) with other Arq partner organizations. The Diemen head office can easily be reached by public transport.

Risk Management

Income, liquidity & continuity reserve

War Trauma is committed to reach it's financial targets for 2019 and beyond. We are diversifying our funding to include institutional, individual and corporate/private funding. The liquidity as well as the continuity reserve position depends on our capabilities to secure targeted income. Most funding is project funding, earmarked for a specific assignment. In 2019, we will continue to increase funding for our own programmes enabling us to further carry forward our mission. In accordance with the Dutch Accounting Guidelines for fundraising organizations, War Trauma Foundation holds a continuity reserve functioning as a buffer.

Fraud

War Trauma has a series of policies to ensure the best use of our funds. We safeguard and maintain integrity standards ensuring financial and organizational credibility by monitoring compliance to existing anti-fraud policies. This is done through segregation of tasks and internal and external audits. In addition, we have a financial ERP system that can be monitored and provide immediate insight into accounting and project management. Also, a background check (within the rule of law) for all new employees is being implemented. Staff is continuously made aware of integrity policies.

Operational

We work in politically unstable areas. At times, our operations may be suspended due to force majeure; unforeseen disruptions of operations in the field. These may include but are not limited to war, violence, political decisions or natural disasters. All together these situations may pose risks to the continuation of our programs and activities.

Security

Due to the nature and geography of our work, we continuously need to monitor and mitigate against security risks, certainly given the current geo-political situation. Additionally, a dedicated 24/7 War Trauma crisis management team is operational. War Trauma acts under good governance with respect to security and safety policies. Staff and contractors travelling to affected areas receive a security briefing and debriefing, in line with our most recent security policy.

Funding our mission

In order to support our mission to provide a positive lasting impact in the lives of vulnerable people living in under resourced settings, our fundraising activities are essential. In 2018, we continued to receive valuable support from institutional, private and individual donors. In comparison to 2017 our total income through fundraising fell by 40 percent. We received no government grants, but were more successful in raising support with private funds.

The percentages of budget spend on our objectives as well as percentages spend on organisation costs and fundraising remained approximately the same. Our staff capacity was reduced partly due to financial constraints as well as due to our shifting future plans as we decided not to hire new people until we know better what skills are needed.

Institutional

Our partnership with the UNHCR to implement the mhGAP remains valuable, though 2018 is likely the last year for UNHCR to invest in these types of trainings. New forms of collaboration are yet to be agreed. Another important source of income for War Trauma Foundation is when we are hired for technical aspects of programmes of other NGOs and INGOs. This happened less often as in 2017.

Funds, business and private donors

Income from funds, businesses and private donors changed in 2018. In 2017 we received grants from 13 private funds. In 2018 we received grants from 19 private funds. The average donation per fund grew from a low of 4200 euros in 2016, to 10312 euros in 2017 and 11204 euros in 2018. Total donations rose from 191854 euro in 2017 to 270726 euros in 2018. Some of the money is however earmarked for projects which are happening in 2019.

War Trauma aims to build long term relationships with individual donors and we are thankful for their continuous support. Income from individual donors is mostly made up from structural donors. In 2018 we continued to build relations with all three groups.

War Trauma has a strong relationship with different private funds, many of which have been loyal supporters for many years. We are very thankful for their continuous support. These donors include but are not limited to:

- Anna Muntz stichting
- Broeders Joannes de Deo
- Congregatie der Broeders H Aloysius
- H. Hartstra Stichting
- Hubertine Stichting
- Paters Passionisten
- Provinciaal Dominicanen (Orde der)
- Solidair met Medemensen
- St. Bron van Leven
- St. N. van Ballegooijen Fonds

- Kannunikessen vd H. Augustinus
- Kringloopwinkel Graafstroom
- Medische Missie Zusters
- St. Nelis van Dril
- St. Van de Brink Houtman
- Zusters Dominicanessen van Neerbosch

4. GOVERNANCE

War Trauma Foundation is registered in the Netherlands as a Foundation. In accordance with Netherlands' laws and regulations, a clear division should be maintained between the managerial/executive responsibilities of an organisation and its supervisory responsibilities.

Supervisory Board

At the end of 2018, the Supervisory Board existed out of 6 members. The Board is chaired by Mr. Frans Weisglas, former Chair of the House of parliament. The Supervisory Board of War Trauma Foundation is shared with all other organizations within the Arq group holding. Board members are appointed to a term of four years and can be re-appointed for one additional term.

The supervisory Board exists of the following members:

F.W. Weisglas	chair
M.L. Bot	member
J.J.M. Goderie	member
R.J. van der Kluit	member
A.F.J. van Overmeire	member (as of 1 December, 2018)
J.B.M. Streppel	member (until 1 May, 2019)

Name:

Additional functions:

Drs. F.W. Weisglas	<ul style="list-style-type: none"> - Chairman Supervisory Board Arq Psychotrauma Expert Groep - Member Board of Directors Stichting Bernard Mandeville, Erasmus Universiteit Rotterdam - Member Supervisory Board Rotterdamse Schouwburg - Commissioner at Huntsman Holland BV - Chairman Supervisory Board Stichting Rijnlands Lyceum, Wassenaar - Chairman Stichting Geuzenpenning - Chairman Advisory Board Stichting ProDemos, Den Haag - Member board of directors Zeeuws archief, Middelburg
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| Drs. M.L. Bot | <ul style="list-style-type: none"> - Member Supervisory Board Arq Psychotrauma Expert Groep - Member Board of Directors Samen Veilig Midden Nederland - Chair Commission Quality - Member Supervisory Board De Viersprong, Halsteren - Member Audit and Risk commission |
| Drs. J.J.M. Goderie | <ul style="list-style-type: none"> - Member Supervisory Board Arq Psychotrauma Expert Groep - Senior managing partner Communication Infrastructure Partners - Managing director Communication Infrastructure Fund - Member Rotterdam Economic Council - Business Ambassador War Child Netherlands |
| Mr. R.J. van der Kluit | <ul style="list-style-type: none"> - Member Supervisory Board Arq Psychotrauma Expert Groep - Chairman Advisory Board Delta Academy HZ Vlissingen - Member Board of Directors Watersnoodmuseum te Ouwerkerk - Chairman ISOK (Interkerkelijke Stichting Opleiding Kerkmuziek) - Chairman Stichting J.P.Sweelinckprijs - Chairman Supervisory Board Regionale Publieke Omroep - Member General Council Waterschap Scheldestromen - Chairman Review commission Capacity Study Westerschelde - Chair Stichting Huis van de Kerkmuziek - Chair Stichting Hofje onder den Toren - Chair Policy Learning Group Building with Nature (RWS) - Chair Stichting Internationaal Orgelconcours Haarlem - Member commission Joint National Tasks in the region for the Council for Environment and Infrastructure |
| Drs. J.B.M. Streppel | <ul style="list-style-type: none"> - Member Supervisory Board Arq Psychotrauma Expert Groep - President Supervisory Board LeasePlan Corporation NV - Non-executive Director RSA Insurance Group - Member Council Enterprise Chamber Court of Justice Amsterdam - Member Advisory Board Van Lanschot Kempen - Member Board of Directors Amsterdam Center for Corporate Finance - Chairman Stichting Continuïteit Philips Lighting - Director Gieskes-Strijbis Fonds - Chairman Advisory Board Koninklijk Actuariel Genootschap (until 1 February 2018) |
| Dhr. A.F.J. van Overmeire
RA | <ul style="list-style-type: none"> - Supervisory Board Van Lanschot Kempen - Member Audit Advisory Board Centrum Indicatiestelling Zorg (CIZ) |

Activities in 2018

The tasks and responsibilities of the supervisory board are described in the Dutch Governance Code for healthcare. Arq Psychotrauma Expert Groep and War Trauma Foundation adhere to this code. In

2018, the Supervisory Board met 5 times. The Board discussed the changes in leadership for War Trauma Foundation and the possible further integration into Arq .

Executive Board

The War Trauma Foundation Executive Board of Directors is responsible for the day-to-day operations. The Executive Board of Directors is appointed by the Supervisory Board and exists out of three members, Mr. Jan Wilke Reerds, Mr. Ate Osinga and as of 1 September 2018, Ms. Gerdy van Bellen. The Executive Board appoints the managing director who is responsible for execution of the strategy and goals of the organization.

Executive Board - War Trauma Foundation

Name	Role	Additional functions:
Drs J.W. Reerds MBA	Chair	<ul style="list-style-type: none"> – Chairman Executive Board Arq Psychotrauma Expert Groep – Chairman college van curatoren bijzondere leerstoel Prof. dr. M. Olf, Universiteit van Amsterdam – Member Curatorium bijzondere leerstoel Prof. dr. H.G.J.M. Vermetten, Universiteit Leiden – Chair Board of Directors Coöperatie Quli – Member Board of Directors Eerebegraafplaats, Bloemendaal – Member Board of Directors TOPGGz
Drs. A. Osinga	Member Finances	<ul style="list-style-type: none"> – Member Executive Board Arq Psychotrauma Expert Groep – Member Board Usersassociation User – from November 2018
Drs. G. van Bellen from 1 september 2018	Member Operations	<ul style="list-style-type: none"> – Member Executive Board Arq Psychotrauma Expert Groep – Chair Board of Directors Stichting Curilion Klinieken

Remuneration of the board of directors

The managing director's remuneration has been below Dutch Fundraising Institutions Association guidelines for management salaries in charitable organisations (Adviesregeling Beloning Directeuren van Goede Doelen, and the Code of Governance for charitable organisations (Code Wijffels voor Goede Doelen). In November 2018 the director left to work elsewhere and her tasks have been taken over by the CFO of Arq, who serves as ad interim director during the transition phase of War Trauma's further integration into Arq. The interim director is not paid by War Trauma Foundation (see below).

The members of the Executive Board are employed by the Stichting Arq and receive no remuneration from War Trauma Foundation. The members of the Supervisory Board of Stichting Arq (which also acts as the Supervisory Board for War Trauma Foundation) receive remuneration from Stichting Arq according to the regulations established for that purpose. War Trauma Foundation makes no financial contribution to this remuneration. 7

5. SHAPING THE FUTURE

After revitalising the organization in 2015, we continued the growth and robustness of the organization in 2018. Our income again slightly decreased but we were able to reach more people. The width and breadth of our projects expanded. We will continue to serve vulnerable people in need of mental health care and psychosocial support in regions mostly affected. Our strategic priorities are:

- Reaching more vulnerable people affected by humanitarian crises;
- Ensuring scientific and operational quality and accountability of our programming, research and dissemination instruments;
- Develop the organization into a sustainable, technical NGO with a well spread base of funding mechanisms;
- Create an attractive workplace that attracts, retains and develops passionate and professional people.

Re organisation and merger

To strengthen our mission of supporting vulnerable people with high quality materials, War Trauma has decided to pursue a number of important organisational changes. War Trauma will be closer incorporated in Arq, with an unchanged mission and vision, and engaging other specialists from Arq in our field of work. Science and evidence based interventions will become more central in our work, using the materials, interventions and knowledge developed in Arq, Centrum 45, IVP and the Arq Centres of Excellence to strengthen structures in low and middle income countries and support people confronted by humanitarian emergencies. The Arq Psychotrauma Expert Group is changing to become the ARQ National Psychotrauma Centre, with War Trauma Foundation continuing as ARQ International to include all international operations of ARQ focused on our specific target group.

Reaching more vulnerable people affected by humanitarian crisis

War Trauma is reaching out to individuals, communities and civil societies. In 2018, we worked in countries and regions which are often politically unstable and fragile areas. In order to grow further, we will continue and expand our partnerships with other humanitarian organizations, academic institutes and donor organizations. Staff care and stress management as well as Conflict Related Sexual Violence will be leading themes for the coming years.

In 2019, we will continue to strengthen our team in order to enable and support growth in programming and funding. In addition, we will continue to engage local partner and its employees to structural ensure inclusion of local experts. One of our aims is to support different universities and colleges in low and middle income countries to develop a curriculum on MHPSS. For example we are currently in discussion with the University of Kabul, Afghanistan to set up a curriculum there.

Working in the most unstable areas, makes us continuously and ever increasing aware of security. We have made significant progress in security compliance and continue to strengthen our security policies.

Ensuring scientific and operational quality and accountability of our programming, research and dissemination instruments.

Our focus on building evidence on low intensity interventions and community based psychosocial support, will increase in the years to come, especially with our transformation to Arq International. We aim to invest more in scientific evaluation programmes and test psychosocial interventions in emergency settings. Intensified collaboration with other partners in Arq should lead to new in-house training programmes and concepts.

We will continue to initiate or participate in principle research around the effectiveness of low intensity interventions. For this, we will continue to bridge affiliation with academic institutes and partners in host communities. As a more technical NGO, it is our aim to help other organizations with our specific knowledge, enabling them to be more effective. Even beyond this, we encourage local knowledge development through partnerships and our scientific journal, Intervention. Intervention is recognized as the institution that brings together the academic knowledge of the Western world with local practitioners and gaining more insight in critical success factors of MHPSS interventions, cultural and institutional adaptation and local needs.

Develop the organization into a sustainable, technical NGO with a well spread base of funding mechanisms.

The closer cooperation within Arq and transformation to Arq International will increase our sustainability as technical NGO. This does not mean we can put less effort into fundraising. This is crucial for our mission as most Arq funds are dedicated to national purposes, and not specific for international mental health and psychosocial support. Our fundraising effort, both at the individual and institutional level, needs to be expanded. We can expand our reputation in our niche field of expertise but our visibility needs to grow beyond this.

Create an attractive workplace that attract, retains and develop passionate and professional people

A robust human resources policy is key to the long term healthiness of the organization. In 2019, we will focus on growing the base of passionate and professional employees. In our field of work it will always be necessary to react on a short notice and the work will not always be predictable. War Trauma and Arq are committed to the written integrity code and it's procedures to ensure integrity and people satisfaction and engagement.

The budget for financial year 2019: see Appendix in Chapter 11

6. Financial Statements 2018

This section of the annual report concerns the financial statements of War Trauma Foundation. The War Trauma Foundation annual report has been prepared in accordance with the Guidelines for Financial Reporting by Fund-Raising Institutions published by the Dutch Accounting Standards Board (RJ 650). The aim of this guideline is to provide insight into the costs of the organisation and the allocation of funds in relation to the objective for which these funds have been raised. This format is also one of the conditions for receiving the CBF Quality Mark. This quality mark is granted by the Central Fund-Raising Bureau (or CBF) to fund-raising institutions that meet the requirements set in the CBF-Keur Regulations. War Trauma Foundation was granted this quality mark by the CBF originally on December 18th, 2000 and is still granted.

Balance Sheet 2018

BALANCE SHEET AS AT 31 DECEMBER 2018 (after appropriation of the result)

ASSETS		31-12-2018	31-12-2017
		€	€
Non-current assets			
Current assets			
Accounts receivable	1	8,951	90,284
Other receivables	1	37,775	53,452
		<hr/>	<hr/>
		46,726	143,736
Cash and cash equivalents			
Funds in cash and bank accounts	2	274,442	320,232
		<hr/>	<hr/>
Total current assets		321,168	463,968
		<hr/>	<hr/>
Total		321,168	463,968

VOOR WAARMERKINGS-
DOELEINDEN

 Verstegen accountants
en adviseurs B.V.

d.d. **04-06-2019**

LIABILITIES		31-12-2018	31-12-2017
		€	€
Reserves and funds			
Reserves (Unrestricted)			
	3		
Continuity reserve		12,885	64,946
Earmarked reserves		0	16,593
		<hr/>	<hr/>
		12,885	81,539
Funds (Restricted)			
	4		
Earmarked funds		242,603	264,944
		<hr/>	<hr/>
		242,603	264,944
		<hr/>	<hr/>
		255,488	346,483
Provisions			
		13,113	16,586
Current liabilities			
	5		
Accounts payable		52,567	100,899
		<hr/>	<hr/>
Total		321,168	463,968

VOOR WAARMERKINGS-
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en adviseurs B.V.

d.d. **04-06-2019**

STATEMENT OF INCOME AND EXPENSES

	Actual 2018 €	Budgeted 2018 €	Actual 2017 €
INCOME			
Income from own fund-raising 6			
- Income funds, businesses, private persons	462,077	1,183,196	664,355
Total income from own fund-raising	462,077	1,183,196	664,355
- Government grants	77,021	0	321,473
- Other grants	0	0	44,573
- Other income	59,214	0	5,996
	136,235	0	372,042
TOTAL INCOME	598,312	1,183,196	1,036,397
EXPENSES 7			
Spent on objective			
- Capacity building through skills development	299,767	627,701	419,729
- Building evidence through research & dissemination	178,586	252,771	274,653
Total spent on objective	478,353	880,472	694,382
Spent on raising income			
- Costs of own fund-raising	48,118	83,390	78,871
- Costs of obtaining government grants	72,178	128,593	121,623
Management and administration			
- Costs of management and administration	83,239	98,993	99,342
TOTAL EXPENSES	681,888	1,191,448	994,218
Financial expenses 7	7,418	0	18,303
RESULT before earmarking	- 90,994	- 8,252	23,876
RESULT APPROPRIATION:			
Addition to / withdrawal from:			
- Earmarked reserve	- 16,593	0	0
- Earmarked funds	- 22,340	0	39,118
- Result for Continuity reserve	- 52,061	- 8,252	- 15,242

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KEY RATIOS

- spent on general utility compared to total income
- spent on general utility compared to total expense
- costs of own fund-raising compared to income from own fund-raising
- management and administration costs compared to total expenses

	Actual 2018	Actual 2017
	75,1%	69,6%
	70,2%	69,8%
	10,4%	11,9%
	12,2%	10,0%

CASH FLOW STATEMENT

	2018 €	2017 €
Result for the year	-90,994	23,876
Increase/decrease provisions	-3.473	755
Cash flow from business operation	-94,467	24,631
Cash flow from operating activities		
Increase/decrease in receivables	97,010	144,296
Increase/decrease in payables	-48,333	-85,184
Total cash flow from operating activities	48,677	59,112
Total movement in cash flow as a result of activities	-45,790	83,743
Total cash at 1 January	320,232	236,489
Total cash at 31 December	274,442	320,232
Movement in cash	-45,790	83,743

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d.d. **04-06-2019**

General notes to the 2018 financial statements

Accountability and transparency

War Trauma Foundation is located at Nienoord 5-13, NL-1112 Diemen in the Netherlands. The number of the Chamber of Commerce is 41216891. War Trauma Foundation reports in accordance with standard guidelines specified by several authorized organizations. War Trauma adheres to Dutch Accounting Standards Board (RJ650), the central Bureau for Fundraising (CBF), the Dutch Fundraising Institutions association (Goede Doelen) and the Code of Good Governance (Wijffels).

Guidelines for Financial Reporting by Fund-Raising Institutions

The War Trauma Foundation annual report has been prepared in accordance with the Guidelines for Financial Reporting by Fund-Raising Institutions published by the Dutch Accounting Standards Board (RJ 650). The aim of this guideline is to provide insight into the costs of the organization and the allocation of funds in relation to the objective for which these funds have been raised. This format is also one of the conditions for receiving the CBF Quality Mark. This quality mark is granted by the Central Fund-Raising Bureau (or CBF) to fund-raising institutions that meet the requirements set in the CBF-Keur Regulations.

Going-concern assumption

The financial statements are prepared on a going-concern basis. In the event that the continuity reserve should prove to be insufficient in the coming financial year, Arq Psychotrauma Expert Groep has guaranteed to make up any future shortfalls in order to ensure the future of the War Trauma Foundation.

Compliance

In addition, we adhere to strict policies with respect to anti-fraud, anti-corruption policies striving to be a quality model for how a renowned NGO should function. A standard is required in order to compare and enrich data. The International Aid Transparency Initiative (IATI) designed a format in 2008 that allowed the developmental aid sector to publish open data. By January 1, 2018 we fully comply with IATI's requirements.

Note on classification of implementation costs according to allocation and specification of direct allocations to projects

The general objective of War Trauma Foundation is to strengthen the psychosocial skills of local people and organizations working in conflict and post-conflict areas and offering support to people and communities that have been traumatized as a result of armed conflict and organized violence. The classification of the implementation costs according to allocation takes account as far as possible of the chosen working practices:

War Trauma Foundation develops and disseminates knowledge, experience, best practices and lessons learned in Mental Health and Psychosocial Support (MHPSS) in order to connect theory and practice and develop programmes offering high quality psychosocial support: this concerns projects whereby publications such as the Intervention Journal and manuals are developed in concert with executive partners in conflict countries or experts in the field of MHPSS. This knowledge is then made

available to humanitarian organizations, policy-makers and researchers via digital channels and print, courses, workshops and seminars.

War Trauma Foundation develops courses designed to strengthen the psychosocial skills of partner organizations in conflict and post-conflict countries.

The courses are intended for employees of humanitarian organizations and for people working directly in local communities with an important role in providing psychosocial support. In cooperation with local organizations, War Trauma Foundation develops training programmes for the staff of aid organizations, people working directly in the local community, or teachers in schools in conflict and post-conflict countries.

War Trauma Foundation focuses on communication and fund-raising in order to raise awareness with respect to the organization's vision and to raise financial resources to make it possible to carry out the organization's mission.

Estimates

In order to be able to apply the accounting principles and regulations for the preparation of the financial statements, the management of War Trauma Foundation has to make an assessment of various issues and make estimates that are essential for the figures contained in the financial statements. If necessary for providing the information required under Section 2:362(1) of the Dutch Civil Code [Burgerlijk Wetboek, or BW], the nature of these assessments and estimates, including the associated assumptions, is stated in the note to the relevant item in the financial statements.

General accounting policies

Assets and liabilities are generally measured at the cost of acquisition or production, or at current value. If no specific valuation principle is stated, the item is measured at the cost of acquisition. The balance sheet, the income statement and the cash flow statement contain references. These refer to the relevant note.

Comparison with previous year

The principles for valuation and determination of the result are unchanged from those applied in the previous year.

Group structure

War Trauma Foundation is an independent foundation (stichting). It shares its Board of Directors with Arq Psychotrauma Expert Group. The financial statements of War Trauma Foundation are included in the consolidated financial statements of the umbrella organization Arq foundation (stichting Arq).

Accounting policies for the measurement of assets and liabilities

Receivables

Receivables are measured at fair value and subsequently measured at amortised costs. The measurement takes account of non-recoverability if applicable. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Interest gains are recognised using the effective interest method. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivables.

Cash and cash equivalents

Cash and cash equivalents are freely available. Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognized as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

Reserves and funds (equity)

Within equity, a distinction is made between reserves and funds.

- *Reserves:*

These concern freely available reserves: the continuity reserve and a designated reserve.

The continuity reserve is formed in order to enable the Foundation to act effectively, to fund urgent projects if necessary and to ensure its continuity. The maximum amount is set by the board at €225,000, whereby the continuity of the organization is ensured for nine months. This is below the maximum set by the VFI of 1.5 times the organizational expenses.

The designated reserve consists of free assets allocated by the board to current projects.

- *Funds:*

These concern established reserves, namely: the designated funds and the fund for business assets.

The designated funds are a separate part of the established assets for which the limited possibility of disposal by third parties or the board is determined and for which there is an underlying obligation.

The fund for business assets concerns the part of equity allocated for the funding of property, plant and equipment.

Both the reserves and the funds are not invested and are held in a savings account whereby the main consideration is the amount of interest paid and the availability of the funds.

Liabilities

On initial recognition, liabilities are measured at fair value. Transaction costs directly attributable to the acquisition of the liabilities are included in the valuation on initial recognition. After initial recognition, liabilities are carried at amortized cost, being the amount received while taking account of any premium or discount and after deduction of transaction costs. The loss between the carrying amount determined and the ultimate repayment value is recognized on the basis of the effective interest rate during the estimated term of the liabilities as an interest expense in the income statement.

Provisions

Provisions are recognized for legally enforceable or constructive obligations that exist at the balance sheet date, and for which it is probable that an outflow of resources will be required and a reliable estimate can be made.

Provisions are measured at the best estimate of the amount that is necessary to settle the obligation as per the balance sheet date. Provisions for pension are valued on the basis of actuarial principles. The other provisions are carried at the nominal value of the expenditure that is expected to be necessary in order to settle the obligation, unless stated otherwise.

If obligations are expected to be reimbursed by a third party, such reimbursement is included as an asset in the balance sheet if it is probable that such reimbursement will be received when the obligation is settled.

Recognition and measurement of income and expenses

General

The result in the year is determined as the difference between the income acquired and the costs incurred during the year.

Income and expenses

Income from legacies is recorded in the year in which the amount can be reliably established. Provisional payments in the form of advances are recorded in the year in which they are received as income from legacies, to the extent that they have not already been recognised in a previous year. Income with special designation is added to the designated reserves and funds through the appropriation of the result. In subsequent years, amounts spent are recorded in the statement of income and expenses through the appropriation of the result as withdrawals from the designated reserves and funds.

Other income is recorded in the year in which the income can be reliably established, with advance payments received being recognized in the year of receipt.

Costs of management and administration are the costs incurred by the organization in the context of maintaining its administration and (internal) controls and are not allocated to the objective or the fund-raising activities.

The costs of own fund-raising are the costs incurred by the organization in the context of raising income and are not allocated to the objective.

The costs of the objective are the costs incurred by the organization in the context of its objective and are not allocated to the costs of management and administration or the raising of funds.

Interest income and interest charges are recorded on a time-proportionate basis, taking account of the effective interest rate of the assets and liabilities in question.

The Foundation is not liable for corporate income tax and value-added tax in view of the nature of its activities and because it is not engaged in economic transactions. Since the Foundation has been allocated ANBI (public benefit organization) status by the Tax & Customs Administration, gifts to the Foundation are not subject to gift tax.

Employee costs (wages, salaries, social security contributions, etc.) are not presented as a separate item in the income statement. These costs are included in other components of the income statement, i.e. spent on objective, spent on raising income and management and administration. For a specification, reference is made to the relevant note.

War Trauma Foundation has a number of pension schemes for its employees. The obligations arising from these rights of its personnel have been placed with the sector pension fund Care and Welfare. The right to a pension that is based on the average earned wage calculated over the years the employee has accrued pension at War Trauma Foundation. The pension rights are indexed annually,

if and insofar as the coverage ratio of the pension fund (the pension fund's assets divided by its financial obligations) allows this. As of 1 January 2014, the pension fund had to have a cover ratio of at least 104.5%. The coverage ratio (after indexation) then amounted to 109%. New rules for pension funds apply as of 1 January 2015. This also includes a new calculation of the coverage ratio. The 'new' coverage ratio is the average of the last twelve funding ratios. By using an average, the coverage ratio will now fluctuate less strongly. The average coverage ratio of February 2018 was 101.0%. On December 31, 2023, the coverage ratio must be at least 124.8%. The pension fund expects to be able to meet this requirement and does not foresee any need for the affiliated institutions to make additional payments or to make special premium increases. War Trauma Foundation has no obligation to pay additional contributions in the event of a shortfall at the pension fund, other than the effect of higher future premiums. Therefore, the entities have only recognized the premiums payable up to and including the end of the financial year in the annual accounts

Note to the cash flow statement

The cash flow statement has been prepared using the indirect method. The cash items disclosed in the cash flow statement comprise cash at banks and in hand except for deposits with a maturity longer than three months. Cash flows denominated in foreign currencies have been translated at average estimated exchange rates. Exchange differences affecting cash items are shown separately in the cash flow statement. Interest paid and received, dividends received and income taxes are included in cash from operating activities. Dividends paid are recognized as cash used in financing activities. The purchase consideration paid for the acquired group company has been recognized as cash used in investing activities where it was settled in cash. Any cash at banks and in hand in the acquired group company have been deducted from the purchase consideration. Transactions not resulting in inflow or outflow of cash, including finance leases, are not recognized in the cash flow statement. The value of the related asset and lease liability are disclosed in the notes to the balance sheet items. Payments of finance lease instalments qualify as repayments of borrowings under cash used in financing activities and as interest paid under cash generated from operating activities.

Notes to the key ratios

The calculation of the key ratios includes the withdrawals from and additions to the designated reserves and funds, as well as the income and expenses in kind. For its key ratios, WTF follows the recommended norms of the CBF.

Notes to the balance sheet

1 Receivables / prepaid projects

	31-12-2018	31-12-2017
	€	€
Accounts receivable	16,507	90,285
Group companies	6,817	22,281
Other receivables	30,958	41,170
Provision for uncollectible accounts	-7,556	-10,000
Total	46,726	143,736

All receivables fall due within one year.

Prepayments and accrued income

This concerns prepaid costs in the financial year that relate to the following financial year. These amounts are charged to the operation in the year following the financial year.

Other receivables

	31-12-2018	31-12-2017
	€	€
Funds Wolterskluwers	0	2,750
Funds due from pifworld	0	1,605
Funds due from ELHRA	23.595	19.089
Funds due from UNHCR mhGAP	0	15.373
Funds due from private donors	0	1,049
Pension contribution	1,618	1,304
Prepayments	5,744	0
Total other receivables	30,957	41,170

2 Cash and cash equivalents

	31-12-2018	31-12-2017
	€	€
ING current accounts	10,954	7,140
Van Lanschot current accounts	263,488	313,092
Total	274,442	320,232

Note

In 2018 there has not been interest gains or losses. The cash and cash equivalents are at the free disposal of the foundation.

3 Reserves

	Situation as at 1 January	Withdrawal	Addition	Situation as at 31 December
	€	€	€	€
Continuity reserve	64,946	52,061	-	12,885
Earmarked reserves	16,593	16,593	-	0
Total	81,539	68,654	-	12,885

4 Specification of funds

	Situations at 1 January	Withdrawal	Addition	Situation at 31 Dec.
	€	€	€	€
Ukraine MHPSS	15,589	15,589		0
Iraq MFA	60,649	51,297		9,352
Strengths	76,789	24,723		52,066
Multiple MhGAP in Refugee Settings	24,846	24,846		0
Journal of Intervention online	3,330	3,330		0
JSI Ebola Transmission Prev. and Survivor	18,424	18,424		0
Burundi MHPSS	24,224	24,224		0
DR Congo MHPSS children SB violence	41,093	41,093		0
UNHCR MhGAP 2018			13,084	13,084
Burundi MMZ MhGAP II			80,157	80,157
DR Congo			79,944	79,944
Mh Jordan			3,000	3,000
Palestina			5,000	5,000
Total	264,944	203,526	181,185	242,603

Appropriation of the result

The result is allocated according to the allocation of the result in the statement of income and expenses (see the financial statements).

5 Accounts payable

	31-12-2018	31-12-2017
	€	€
Accounts payable	18,026	11,052
Reserve for holiday allowance	7,226	14,683
Reserve for holiday days	5,453	22,003
Other liabilities	21,862	53,161
Total	52,567	100,899

Accounts Payable

This mainly concerns amounts due to suppliers. The interest rate on debts to group companies is 2.68%. No security has been provided.

Other liabilities

	31-12-2018	31-12-2017
	€	€
Payroll tax payable	8,111	20,848
Contributions/grants received in advance	325	275
Items payable	13,426	32,038
Total	21,862	53,161

All current liabilities have a term of less than 1 year.

Notes to the statement of income and expenses

6 Income from fund-raising (including gifts in kind)

	Actual 2018	Budgeted 2018	Actual 2017
	€	€	€
Private Funds	285,956	943,196	476,084
Businesses	125,118	200,000	136,290
Individuals donations	51,003	40,000	51,981
Government grants	77,021	0	321,473
Other grants	0	0	44,573
Total	539,098	1,183,196	1,030,401

Note on difference between actual and budgeted income

Income in 2018 was 46% of the originally budgeted amount. For 2018 it was expected that income from fund-raising would increase, in line with the economic business cycle and the increased attention for MHPSS. Parallel, an important institutional client, the UNHCR, decreased spending on its MH-Gap initiative, in which War Trauma was instrumental. The income from fund-raising is not structural. The income from individual donors are primarily structural.

The grants received are project subsidies. Operating subsidies are recorded as income in the income statement in the year in which the subsidised costs were incurred or income was lost or when there was a subsidised operating deficit. Income is recognized when it is probable that it will be received. Subsidy conditions have been included in the valuation of the benefits as far as applicable.

Specification of gifts in kind

Various businesses support War Trauma Foundation with gifts in kind. This concerns businesses which provide services either entirely free of charge or at reduced rates.

Gifts are measured in accordance with the statement of the donor or budget in question.

Business	Description of service	2018	2017
		€	€
Lippincott Williams	Publication and printing of issues of the periodical Intervention plus 500 free Subscriptions	0	16,686
Arq Foundation	Services and housing	50,002	50,002
Total		50,002	66,688

Specification of other income and expenses

	2018	2017
	€	€
Other income	59,214	5,996
Total	59,214	5,996

Specification of spending on the objective

The organizational expenses that are recharged to the projects concern the organizational expenses of the projects in 'strengthening psychosocial skills' and 'the linking of academic knowledge and practice in Mental Health and Psychosocial Support in Emergencies'. This is in line with agreements made with the principals or grant providers of the projects concerned.

Expenses allocation

The formula for allocation of expenses is based on an estimate of the hours actually spent. 76,5% of the expenses of the program staff are allocated to the objective, 7,5% are allocated to fund-raising and 16% to management and administration. 29% of the employee expenses of the bureau staff and volunteers are allocated to the objective, 48% are allocated to fund-raising income and 23% to management and administration. The allocation of the other employee expenses, housing and office costs as well as other organizational expenses are according to the following formula: 56% to the objective, 25% to fund-raising income and 19% to management and administration. 30% of the costs of publicity and communication are allocated to the objective and 70% to fund-raising.

	2018	2017
Number of FTE average	4,96	6,70
Programme staff (FTE)	3,88	5,34
Bureau staff (FTE)	1,08	1,36
Remuneration of Board of Directors	Nil	Nil
Loans, advances and guarantee provided to Board of Directors	Nil	Nil

In addition to employees in service, use is also made of the services of external trainers/consultants on a project basis. The number of employees working outside the Netherlands is nil.

Direct spending on projects	Actual 2018	Budgeted 2018	Actual 2017
	€	€	€
Capacity Building through skills development			
<i>DR Congo MHPSS in Schools</i>	-		5,211
<i>Sudan MHPSS women empowerment</i>	-		25,277
<i>Unicef Pakistan</i>	-		112
<i>MHPSS & Peacebuilding</i>	-		31,272
<i>Palestina "Multi Family Approach in CBR"</i>	-		7,304
<i>STRENGTHS</i>	24,723		43,140
<i>Intervention Online</i>	84,057		12,075
<i>WHO WPRO</i>	-		4,630
<i>JSI Ebola Transm. Prev. and Survivor Pr.</i>	26,669		10
<i>ELHRA</i>	80,045		195,562
<i>Yezidi (Emma Foundation)</i>	-		4,409
<i>Ukraine MHPSS</i>	15,589		53,664
	231,083	700,000	382,666
Building evidence through research & dissemination			
<i>People with a mission south Sudan</i>	-		9,045
<i>Mental Health Gap Techn. Expert.</i>	11,343		7,664
<i>MSF-B Syrië</i>	-		16,500
<i>Irak-IDP-Medair</i>	-		4,414
<i>DRA JR South Sudan MHPSS</i>	-		5,932
<i>DRA JR Iraq MHPSS</i>	-		2,047
<i>DRA JR Nigeria MHPSS</i>	-		5,602
<i>DRA JR Ukraine MHPSS</i>	-		279
<i>SV-IRC Iraq Men Care</i>	-		41,263
<i>MFA Iraq, Westbank, Jordanië</i>	51,359		35,225
<i>UNHCR MhGAP 2017</i>	24,823		132,537
<i>UNHCR MhGAP 2018</i>	72,914		
<i>KIT Bangladesh</i>	3,000		
<i>UNICEF Pakistan 2017</i>	-		8,235
<i>Burundi_MMZ_ToT Mental Health</i>	29,224		3,823
<i>DR Congo_Children and Sexual Violence</i>	28,890		3,406
<i>Intervention Journal and manuals</i>	4,019		40,200
	225,571	273,196	316,173
Total direct spending on objective	456,654	973,196	698,840

7. Remuneration of the Board of Directors

In determining its remuneration policy, War Trauma Foundation follows guidelines set up by Goede Doelen Nederland and the CAO GGZ Nederland. The scheme sets out a maximum recommended level of annual salary according to an index of professional criteria. The weighing of the situation at War Trauma Foundation leads to a so-called BSD score of 370 points (group F). The gross basic salary for the managing director in 2018 was € 67.617. The total package - with holiday allowance and the end of year payment - was € 90.162, which is well within the applicable limits. The other members of the Board are employed by the Stichting Arq and thus receive no remuneration from the War Trauma Foundation.

Remuneration of the Supervisory Board

The members of the Supervisory Board of Stichting Arq (which also acts as the Supervisory Board for WTF) receive a remuneration from Stichting Arq according to the regulations established for that purpose. War Trauma Foundation makes no financial contribution to this remuneration.

Events after closing date

No noteworthy events have occurred since the closing date that are material for the determination of the result in 2018 and the balance sheet as at year-end 2018.

8. Approval and adoption of the financial statements

Approval by the Supervisory Board

The Supervisory Board of Stichting Arq approved the resolution of the Board of Directors to adopt the 2018 financial statements of War Trauma Foundation at its meeting of May 29, 2019.

drs. F.W. Weisglas
chair

drs. M.L. Bot
member

A.F.J. van Overmeire RA
member

drs. J.J.M. Goderie
member

mr. R.J. van der Kluit
member

9. Other data

Articles of association rules regarding result appropriation

The articles of association do not include any rules with respect to appropriation of the result.

Auditor's opinion

The auditor's opinion is given on the following page.

To the management board and supervisory board
of Stichting War Trauma Foundation

INFO@VERSTEGENACCOUNTANTS.NL
WWW.VERSTEGENACCOUNTANTS.NL

INDEPENDENT AUDITOR'S REPORT

A. Report on the audit of the financial statements 2018 included in the annual report Our opinion

We have audited the financial statements 2018 of Stichting War Trauma Foundation based in Amstelveen.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting War Trauma Foundation as at 31 December 2018 and of its result for 2018 in accordance with the 'RJ-Richtlijn 650 Fondsenwervende instellingen' (Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the balance sheet as at 31 December 2018;
2. the profit and loss account for 2018; and
3. 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 Stichting War Trauma Foundation 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 accountants (VGBA, Dutch Code of Ethics).

We believe 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:

- foreword and management report;
- other data.



Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

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 instellingen' (Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board).

C. Description of responsibilities regarding the financial statements Responsibilities of management and the supervisory board 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 instellingen' (Guideline for annual reporting 650 'Charity organisations' 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.

The supervisory board 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 scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included 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.
- evaluating 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 the supervisory board 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.

Dordrecht, 4 juni 2019

Verstegen accountants en adviseurs B.V.,

was signed,

H. de Wilde RA

11. APPENDICES to the financial statements

Budget 2019

INCOME	Budget 2019 x €1,000
Income from own fund-raising	
- Income funds, businesses, private persons	440
Total income from own fund-raising	440
- Government grants	75
TOTAL INCOME	515
EXPENSES	
To spend on objective	
- Capacity building through skills development	306
- Building evidence through research & dissemination	117
Total to spend on objective	423
To spend on raising income	
- Own fund-raising and obtaining government grants	92
Total spent on raising income	92
Management and administration	
- Costs of management and administration	47
TOTAL EXPENSES	565
Result	-/- 50
Withdrawal from designated funds and reserves	0