



International NGO Safety Organisation (INSO)

# Annual Report 2022



## INDEPENDENT AUDITOR'S REVIEW REPORT

To: the Board and management of Stichting International NGO Safety Organisation in The Hague, the Netherlands

### Our conclusion

We have reviewed the financial statements 2022 of Stichting International NGO Safety Organisation (INSO) based in The Hague.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of Stichting International NGO Safety Organisation as at 31 December 2022 and of its result for the year then ended in accordance with the Guidelines for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board.

The financial statements comprise:

- the balance sheet as at 31 December 2022;
- the statement of income and expenditure for 2022; and
- the notes comprising of a summary of the accounting policies and other explanatory information.

### Basis for our conclusion

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Opdrachten tot het beoordelen van financiële overzichten' (engagements to review financial statements). A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. Our responsibilities under this standard are further described in the 'Our responsibilities for the review of the financial statements' section of our report. We are independent of Stichting International NGO Safety Organisation 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 assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### Responsibilities of the board for the financial statements

The board is responsible for the preparation and fair presentation of the financial statements in accordance with Part the Guidelines for annual reporting 640 "Not-for-profit organisations" of the Dutch Accounting Standards Board. Furthermore, the board is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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**Our responsibilities for the review of the financial statements**

Our responsibility is to plan and perform the review in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion. The level of assurance obtained in a limited assurance engagement is substantially less than the level of assurance obtained in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion. We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with Dutch Standard 2400.

Our review included among others:

- Obtaining an understanding in the entity and its environment and the applicable financial reporting framework, in order to identify areas in the financial statements where material misstatements are likely to arise due to fraud or error, designing and performing procedures to address those areas, and obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusion;
- Obtaining an understanding of the entity's accounting systems and accounting records and consider whether these generate data that is adequate for the purpose of performing the analytical procedures;
- Making inquiries of management, the board and others within the entity;
- Applying analytical procedures with respect to information included in the financial statements;
- Obtaining assurance evidence that the financial statements agree with, or reconcile to, the entity's underlying accounting records;
- Evaluating the assurance evidence obtained;
- Considering the appropriateness of accounting policies used and considering whether the accounting estimates and related disclosures made by the board and management appear reasonable;
- Considering the overall presentation, structure and content of the financial statements, including the disclosures; and
- Considering whether the financial statements and the related disclosures represent the underlying transactions and events in a manner that appears to give a true and fair view.

Amsterdam, 30 June 2023

Dubois & Co. Registeraccountants

G. Visser RA

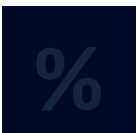
*The Board of Stichting International NGO Safety Organisation (hereinafter “INSO”) presents their annual report together with the audited financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies of the organisation and in compliance with the articles of incorporation, applicable law, and best practices.*

*The Board approved this report on 30 June 2023.*



*Sonia Di Mezza, on behalf of the Board of INSO*

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# Message from Executive Director



Throughout 2022, INSO fulfilled its mission to assist humanitarian organisations operating in some of the world's most challenging environments.

The Russian invasion of **Ukraine** had a rapid and severe impact, with most parts of the country coming under attack. Non-government organisations (NGOs) have been forced to navigate a delicate balance between ensuring the safety of staff and maintaining programme delivery.

In **Burkina Faso**, the military coups exposed a seam of public hostility that has challenged the legitimacy of NGOs and threatened to undermine their relationships with local communities.

As the economic crisis deepened, **Haiti** experienced a surge in protests and gang violence that has left much of the country inaccessible, caused a public health emergency and heightened risks for NGOs.

In parts of **South Sudan**, intercommunal violence continued to impact local aid workers, with the country again seeing the highest number of NGO staff killed annually.

As this report highlights, in these countries and more our efforts have ensured the safety of individual aid workers, sustained the presence of organisations and enhanced community coordination in times of turbulent change.

We have also continued to facilitate wider developments in the sector, including the launch of the **Conflict & Humanitarian Data Centre** (CDHC) as the first fully standardised incident database for the humanitarian community. At the institutional level, we have further developed systems to improve staff welfare, while strengthening core accountability and management functions across monitoring and evaluation, grant management and operations.

We have continued to enjoy the **trust and participation of our community**, supporting more than 1,000 NGOs over the course of 2022 and seeing ongoing growth in local NGO registrations. Local NGOs currently constitute more than 40% of all our NGO partners.

However, alongside the successes we have endured our share of challenges, including serious risks to our teams, destruction of property and interference from local authorities. I want to recognise the **courage and commitment** of all INSO staff who work professionally and tirelessly to push through these obstacles and ensure that NGOs get the support they need. Your dedication speaks volumes to your character and it remains my honour to work alongside you all.

Overall, 2022 has been a year in which we have amply demonstrated the relevance of our mandate and our capacity to deliver it even in the face of significant constraints. While global instability shows few signs of abating in 2023, it gives me confidence to know that we will be there, shoulder to shoulder with our partners, doing our best to **help those who help others**.

**Nic Lee**

Executive Director

A woman with blonde hair tied in a bun with a large brown bow is seen from behind. She is wearing a white t-shirt with "INSO" printed in large blue letters. Below "INSO", the text "ngosafety.org" is visible. She is standing in front of a whiteboard filled with handwritten notes in blue ink. The notes include a checklist of tasks such as "Print resource", "Attendance sheet", "Send pre-test", "Print post", "Print", "Print", "Print", "Review", "ESN", "Print course", "Print resource", "Attendance", and "Send". There are also mentions of "Quiz Plan" and "Course Plan". The entire image has a blue tint.

# Introduction

# Mission & vision

We are an international NGO dedicated to humanitarian safety.

## Our objectives are:

- a. The relief and development of people in need anywhere in the world who are the victims of conflict, natural disaster, insecurity or crisis.
- b. The welfare and safety of people involved in the provision of humanitarian and development aid anywhere in the world.

In short, our mission is to help those who help others.

**INSO accomplishes this by providing NGOs with a range of free products and services that support their ability to operate and deliver aid safely in high-risk environments.**

These include:

- Information and analysis products to support situational awareness, operational planning and strategic policy.
- Coordination services to improve inter-agency collaboration and response.
- Training and orientation services to build preparedness and resilience.
- Crisis management services to strengthen emergency responses.

We provide these services from offices located alongside NGOs in high-risk countries. We also provide more strategic analysis and data services to the policy level from our headquarters in The Hague, the Netherlands.



# Our reach

INSO is the world's largest and most inclusive NGO safety initiative and the only one outside the UN that is operational in high-risk countries. It is also the only initiative that supports local and international NGOs on an equal basis. This is vital as local NGOs often lack the resources of their international counterparts.

Our partner base continues to grow. However, to improve reporting accuracy, we've narrowed the criteria for how we count partners registered in our database. That means some figures may appear lower than in previous reports.

Our partners are exclusively local and international NGOs, members of the Red Cross and Red Crescent Movement, United Nations (UN) humanitarian agencies (WFP, UNICEF, UNCHR) and coordination bodies (DSS, OCHA), as well as our humanitarian donors.

We do not support other types of organisations such as government, security, private sector or media.

## Partner overview

**1,019**

Total partners

**+273K**

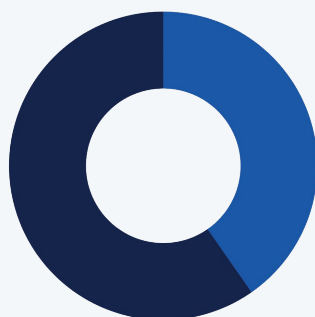
Total staff of partners

**"For all humanitarian NGOs it is an asset to be able to count on INSO's advice, support and information."**

Morena Zucchelli, Country Director  
COOPI-Cooperazione Internazionale

**59.7%**

International NGOs



**40.3%**

Local NGOs

# Strategy

Looking back, we achieved the majority of objectives set out last year (see *INSO Annual Accounts 2021, p.15*).

**Within programming,** we launched CHDC to partners on 1 April 2022, with all INSO country data available by the end of September. We also activated the New Mission Policy, putting it into practice for start-ups in Haiti and Mozambique. Our global engagement also expanded in 2022 as we took a leading role in pursuing outcomes of the 2021 European Commission Discussion Series on the protection of Aid Workers including at the inaugural European Humanitarian Forum (EHF), and led global webinars on significant crises from Ukraine to Syria and Burkina Faso (see *Our impact*).

**Internally,** we improved staff welfare by introducing psychosocial support services (PSS). These are now available to staff undergoing extreme stress. A mandatory e-learning module on the prevention of sexual abuse and exploitation (PSEA) was developed for all staff (see *Managing risk*). Outstanding gaps in our headquarters were filled in 2022, notably in monitoring, evaluation, accountability and learning (MEAL), grant management and operations. By the year-end, 100% of our headquarter positions were filled for the first time. Finally, we launched our new website, providing instant benefits across recruitment, visibility, accountability and service delivery.

Looking to 2023 and beyond, our strategy will continue to revolve around two main pillars: **improving the value we can offer our partners** and **developing internally as an organisation**.

Improving our value to partners includes three broad efforts, with the shared objective of developing a holistic and vertically-integrated support system for humanitarians:

- I. *Developing field operations:* We will continue to prioritise field operations, in line with our ethos to achieve legitimacy through proximity, both by sustaining the existing platforms and responding to calls to establish new ones. We will undertake a comprehensive review of our reporting services to ensure we're making use of our newly developed information and technology resources. Plans have also been laid out to expand INSO's significant training services to new countries and communities.
- II. *Supporting humanitarian strategy and policy:* We will continue to supply NGO, donor and humanitarian policy communities with high-quality information and analysis that can inform decision-making. Engagement will continue through our Analysis & Research team and our partner's direct access to CHDC. We will expand understanding and use of CHDC through dedicated training and partnership initiatives.



*III. Strengthening humanitarian coordination:* We will continue to make a positive contribution towards improving coordination systemically, both within the NGO community and between it with stakeholders like the UN. This will include taking a more proactive role in global initiatives such as Saving Lives Together and the Global Access Working Group, as well as leading more of our own initiatives to inform humanitarian frameworks and discourse.

**Regarding developing as an organisation,** our focus continues to be on improving compliance, accountability and efficiency. This year saw considerable growth in our headquarters and we are now looking toward a period of stability and consolidation.

Priorities in this period include introducing a comprehensive updated risk management framework, completing and rolling out the salary benchmarking exercise that began in 2021, implementing a new Human Resources (HR) information system, initiating core MEAL concepts into all aspects of INSO, and strengthening operational systems and policy to better account for local compliance.

**On funding,** we remain focused on our existing institutional donors. We continue to work with these donors toward a more strategic funding approach that would include consolidating and centralising funding and increased high-level engagement. In October 2022, we hosted a donor conference with attendees expressing support for this approach and several are already moving in this direction.



*Participants play a warm-up game during a training in Ouagadougou, Burkina Faso.*

A blue-tinted photograph of a person's hands writing in a spiral-bound notebook with a blue pen. Another person's hand is visible in the background, holding a piece of paper. The scene is set on a table with various papers and documents.

# Financial overview

# Financial review

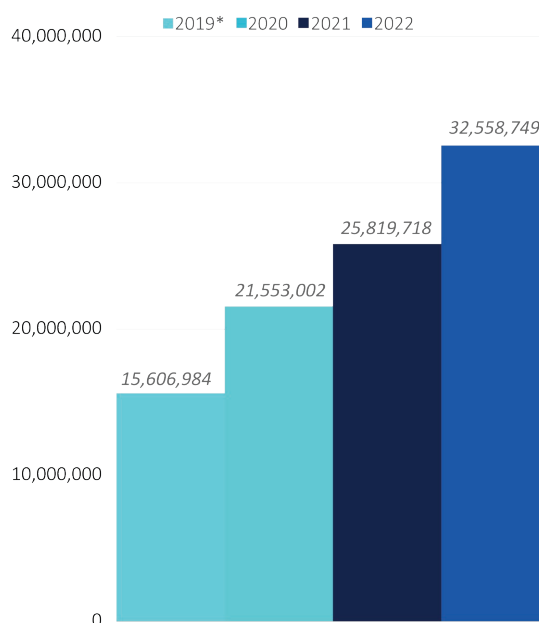
Compared to 2021, our income and expenditure increased by 26% and 25% respectively during the year, demonstrating strong growth and the ongoing need for our services.

INSO's financial performance in 2022 was stable and controlled, achieving a total positive result further contributing to our reserves. Our net result, before financial income and expenditure, shows a sound positive balance of **€468,945**.

Part of this surplus is offset by the negative balance of financial expenditure and income. The latter contains considerable costs of financial fees (-€283,567) and the result of the 2022 volatility in the financial markets that brought net foreign exchange losses (-€39,991).

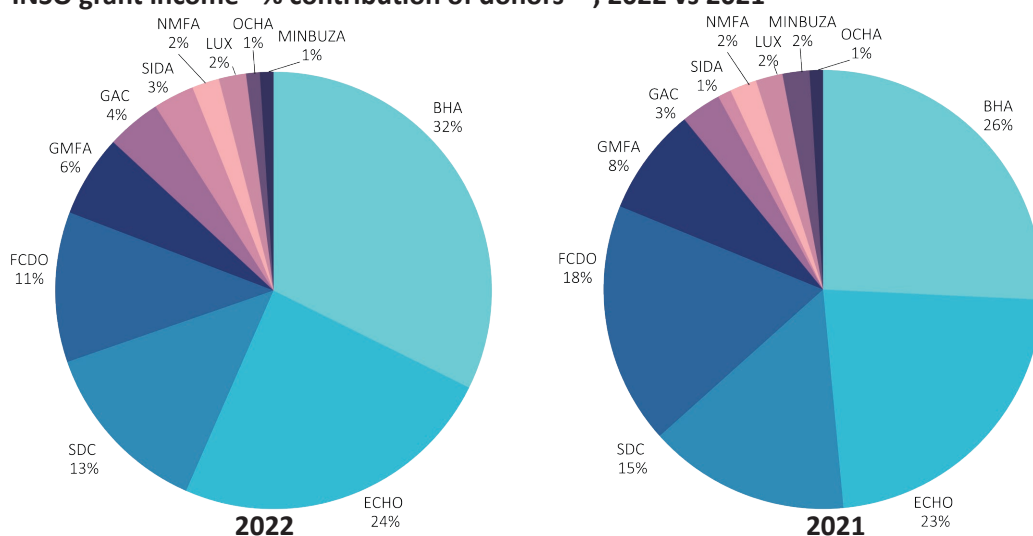
USAID's Bureau for Humanitarian Assistance and the European Commission (ECHO) remain the main contributors towards INSO's activities, together providing 57% of our grant income. This is in line with the previous period, however, the share of these two key donors further increased both in absolute and relative terms. This again, as in the periods preceding 2021, widened the gap to the other contributors.

Total income from grants 2019\*-2022, EUR



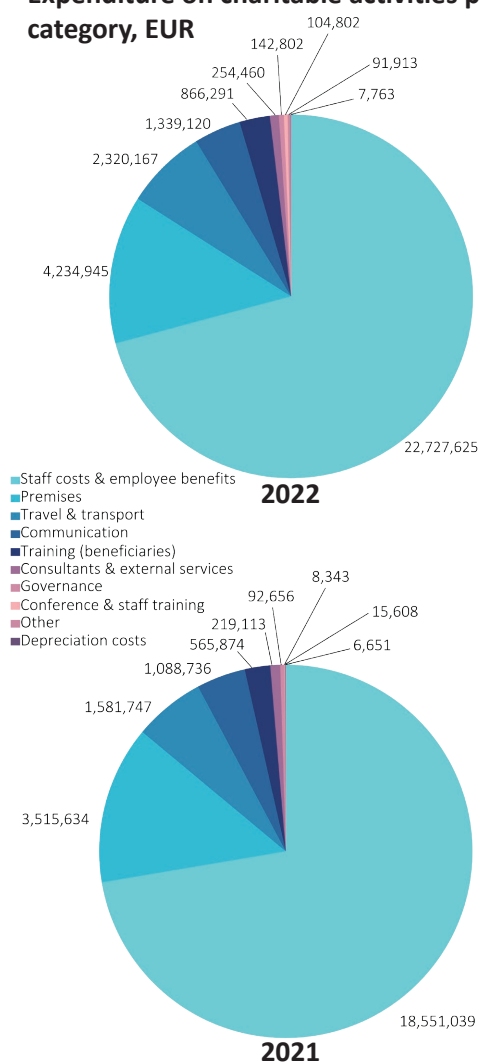
\* Year 2019, calculated statistically, refers to less than a full calendar year. 2019 and 2020 were reported together as one reporting period 17 January 2019 - 31 December 2020.

INSO grant income - % contribution of donors\*\*, 2022 vs 2021



\*\*See page 11 for key to abbreviations.

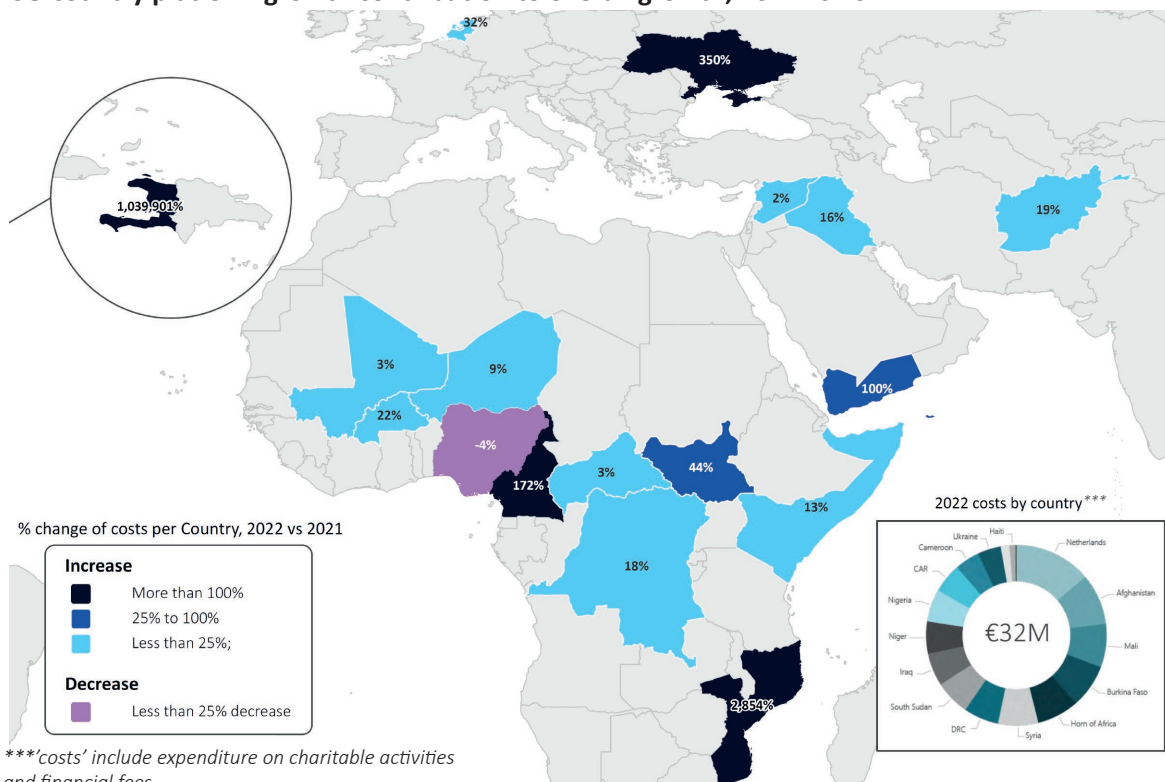
### Expenditure on charitable activities per category, EUR



The structure of INSO expenditure remained similar to previous periods. As earlier, a key component of expenditure is staff costs and employee benefits (70.8%). However, with COVID-19 phasing out, costs of travel and costs of trainings for our partners (beneficiaries) noted a relatively larger increase when compared both to 2021 and the previous period. This is in line with our mission and way of working – proximity to NGOs in high-risk countries, and indicates that operations are returning to ‘normal’ after a period of necessitated remote operation.

The 25% growth in expenditures on charitable activities and interest (€6,517,878) reflects our response to demand for NGO safety services in crisis contexts. In 2022 INSO launched platforms in Haiti and Mozambique, and scaled up our mission in Ukraine (see *Our impact*). Additionally, our platform in Cameroon has more than doubled while our larger platforms in Afghanistan, South Sudan and the Sahel continued to grow at the pace of 10-40%. Simultaneously, Nigeria retracted at 4% (-€86,993) while Libya and Lebanon, which incurred costs of scoping missions in 2021, did not continue in 2022. To cope with the continued growth of our global organisation, in 2022 we have also considerably increased the capacity of our headquarters (see *Organisation & structure*).

### INSO country platform growth contribution to overall growth, 2022 vs 2021



# Funding outlook & risks

Our fundraising strategy continues to focus exclusively on grants from institutional donors. We do not seek to secure donations from the general public.

The funding outlook from donors is assessed as **good** at the country level, though some reductions are likely as changes in contexts drive a general reduction in humanitarian funding.

At the global level, the assessment also remains good with the likelihood of new donors joining our core consortium assessed as **high** following a successful donor conference in October 2022.

USAID's Bureau for Humanitarian Assistance remains our largest contributor, surpassing ECHO in 2021. Meanwhile, INSO's overall funding portfolio remains diverse and includes grants from the humanitarian and development budgets of the governments of Canada, France, Germany, Luxembourg, the Netherlands, Norway, Switzerland, Sweden and the United Kingdom.

Beside country and core grants, 2022 saw the first project-specific grant awarded at headquarters level, with the French Ministry of Europe and Foreign Affairs grant to support a global expansion of our training activity. This project will begin in January 2023.

The trend of grant aggregation has continued, at both our and our donors' initiative, and it is our objective to continue this trend. The benefit of aggregation is reducing the burden of managing multiple grants from a single donor, while the risk is that the grant management function of these aggregated grants shifts from the field to the headquarters. We will address this by increasing grant management capacity in the headquarters as required.

## **\*\*Donor abbreviations**

BHA: USAID's Bureau for Humanitarian Assistance  
 ECHO: Directorate-General for European Civil Protection and Humanitarian Aid Operations  
 SDC: Swiss Agency for Development and Cooperation  
 FCDO: United Kingdom's Foreign, Commonwealth & Development Office  
 GMFA: German Ministry of Foreign Affairs  
 GAC: Global Affairs Canada  
 SIDA: Swedish International Development Cooperation Agency  
 NMFA: Royal Ministry of Foreign Affairs of Norway  
 LUX: Le Gouvernement du Grand-Duché du Luxembourg  
 MINBUZA: Ministry of Foreign Affairs of the Netherlands  
 OCHA: Office for the Coordination of Humanitarian Affairs



*INSO staff in Kabul, Afghanistan*

## Reserves policy

INSO recognises reserves are an important part of careful financial management as they build the organisation's resilience to both known and unexpected shortfalls of funds. Setting the reserves level too low can signal financial instability or create concern that the Board is not responsibly planning for unforeseen expenses. Setting the reserves level too high ties up funds that could be used to advance our objectives.

The level of reserves at INSO is based on specifically identifiable needs relevant to our work and needs. Given developments during 2021 and early 2022, the Board examined the need for reserves. The Board determined, and approved in April 2022, that the level of reserves be increased from €2,500,000 to €2,900,000 to allow the organisation to cover:

- temporary shortfalls in income resulting from donor pre-financing restrictions,
- disallowable or ineligible costs including loss on foreign exchange,
- establishing and winding up costs, and amounts reserved for ongoing legal procedures,
- organisational changes, expansions and performances costs, and
- costs of self-insurance if third-party insurance for expatriate staff not available.

At the end of 2021, our reserves totalled €2,598,012. In 2022, INSO moved closer to the new targeted level of reserve by adding a further €145,387. The year closed with a total reserve of €2,743,399. We will continue to contribute available funds until the target is met.

## Investments policy

As at the end of 2022, INSO has no active investments or investment plans.



# Our impact in 2022

# Snapshot

## Info, analysis and advice

**131,734**

Incidents recorded

**12,134**

Security reports sent

**8,520**

Email alerts sent

## Trainings & coordination



**2,282**

Meetings hosted

**550**

Trainings conducted

**6,653**

NGO staff trained

**Haiti**

31 partners

**Mali**

156 partners

**Burkina Faso**

145 partners

**“The coordination meetings further empower us and helps us share experiences and lessons learnt – this in turn helps each organisation to strategise.”**

Esther Njomo Omam, Executive Director  
Reach Out Cameroon



# Our major accomplishments

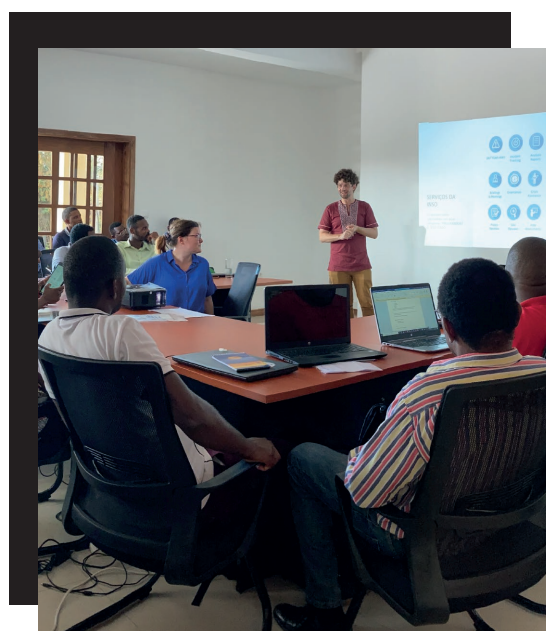


## Supporting humanitarian action through field operations

During 2022, INSO provided support to NGOs through platforms in 16 high-risk countries. Our global network continues to grow, driven by the scaling up in Ukraine, expanded operations in central Sahel (Burkina Faso and Niger), new projects in Mozambique and Haiti and dedicated outreach at global level. Our field teams recorded 1,824 incidents involving NGOs in 2022, of which 205 NGO staff were injured and 73 staff were killed. In addition to these, 124 NGO staff were abducted.

The **Middle East, Europe, and Central Asia (MECA)** region witnessed profound changes in 2022 which required adaptation in programming and scope. In response to the Russian invasion of Ukraine, INSO scaled up its operation from a small mission to full platform. Our partner base evolved from approximately 20 to 175, including a growing number of local NGOs. In Afghanistan, INSO supported NGOs with critical safety advisories, coordination and training as humanitarian needs sky-rocketed. In Syria, INSO teams maintained granular and timely reporting and increased the training delivery, while in Iraq we navigated a challenging period characterised by geopolitical shifts, sectoral transitions and government interferences.

In central Sahel, part of our **West Africa & Haiti** region, INSO supported NGOs to navigate worsening conflicts as well as geopolitical shifts in Mali, deteriorating security in Niger and two coups d'état in Burkina Faso. Our teams kept NGOs informed as armed group activity increased in northern parts of both Mali and Burkina Faso. In Haiti, INSO initiated limited services in late 2022 covering Port-au-Prince where NGOs face an immense humanitarian crisis driven by gang violence, a collapse of economic opportunities and a cholera outbreak. A full launch of INSO in Haiti is expected in 2023.



*During the inaugural INSO roundtable in Pemba, Mozambique.*

We launched a new platform in Mozambique, now under our **Central Africa** region, which supported NGOs with information and training as conflict in the North increased leading to collateral risks. In Nigeria, INSO provided direct crisis support as well as crucial humanitarian notification systems to partners, including during armed group intrusions into key urban centres in the Northeast. Meanwhile, our team in Cameroon, which became a standalone platform in 2021, expanded monitoring capacity in the Northwest and Southwest region with incident reporting increasing fourfold. Temporary reductions in NGO movements due to fuel shortages saw NGOs in Central African Republic (CAR) exposed to fewer incidents and violence than in 2021, while essential INSO support covered uncertainty, criminality and conflict.

In **East Africa**, INSO teams in Somalia provided a range of on-request services to organisations responding to the drought and famine alerts, whilst regular reporting focused on conflict escalation in the pre-election period. Inter-community violence and criminality factored into INSO monitoring in Kenya, whilst inter-community violence in South Sudan was among the leading causes of NGO deaths globally. In the Democratic Republic of Congo (DRC), INSO teams marked success in providing regional coverage of intensified clashes between M23 and government forces. INSO remained in the country during this period, supporting NGOs to safely maintain essential humanitarian services.

In countries and through global initiatives, INSO training services have expanded significantly. A total of 550 training sessions were delivered to 6,653 participants in 2022, a 44% increase from 2021 (4,600 participants). INSO platforms in 15 countries now maintain a permanent training team.

To measure our impact, INSO conducts annual satisfaction surveys through all our country offices. The 2022 satisfaction surveys affirmed the relevance and usefulness of INSO services, with a 94% average satisfaction rate across all our platforms.

**“It was very difficult for any agency to get back into Ukraine. So I got in touch with INSO, who organised our crossing including arranging our transport to the border. This has been a success in terms of cooperation, I’ll never be thankful enough.”**

Laurent Canicio, ECHO Regional Security Coordinator



*Simulation during Hostile Environment Integrated Security Training (HEIST) in Mali.*

## Informing humanitarian strategy & policy

With a mandate to “promote and facilitate a wider understanding of conflict and its impact on humanitarian safety” (*Art 2.2.b INSO Deed of Incorporation*) we have continued efforts to inform and support humanitarian strategy, policy and discourse at the global level.

This included four main lines of effort over the year. First, we continued to provide high quality analytical reports on emerging and cross contextual trends. These help NGOs and donors to respond more strategically to new developments and distribution for these products grew by 65% over the course of 2022.

Second, we took a more proactive role in community coordination through global webinars, sometimes more than 200 participants. These have helped to establish links between various stakeholders and provided space to reflect on emerging dynamics. Webinars had a direct impact on practice with several donors taking follow up action, for example on evolving access in Burkina Faso and the impact of violence in the Lake Chad Basin.

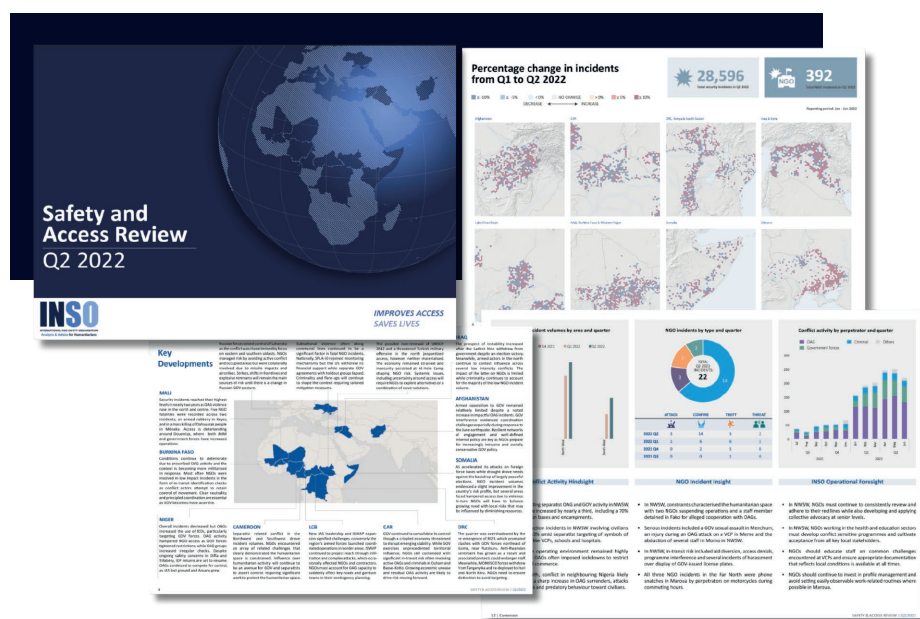
Third, we stepped up our participation in high-level UN-led forums guiding humanitarian coordination such as the Global Access Working Group and by submitting our application to join the Saving Lives Together Oversight Committee (approved in March 2023). These forums provide important opportunities to work more closely with UN and NGO partners to improve operational practice.

Fourth, we increased our engagement with the events and research shaping discourse on humanitarian safety. This included participation in the inaugural European Humanitarian Forum – as a follow up to the (2021) Discussion Series on ‘Ensuring the protection, safety, and security of humanitarian workers and medical personnel in armed conflicts’ – and provision of data to the Safeguarding Healthcare in Conflict Coalition (SCHCC), strengthening the evidence base of their reporting.

We also increased efforts to make more information available to the public by publishing reports and key data dashboards on our new website for the first time.

**“It’s so important to regularly change one’s perspective and challenge one’s thoughts, especially in decision processes. INSO’s global analysis products do that. These evidence-based perspectives are key when taking decision in challenging situations and contexts.”**

An INSO core donor



INSO's Safety & Access Review, produced quarterly for partners.

## Improving technology-driven conflict analysis for humanitarians

One of the most significant developments of the year was the launch of the Conflict & Humanitarian Data Centre (CHDC) to partners on 1 April 2022. CHDC is an incident database covering all INSO countries.

By standardising definitions and organising data uniformly, the CHDC allows reliable comparison of data between two or more countries and closes a major gap in the capacity of the international community to understand and manage risk.

Already covering 90% of the most volatile contexts, and openly accessible to all operational partners, CHDC takes the humanitarian community one step closer to a truly common operating picture.

**Accuracy** – primary verified data direct from our field teams

**Volume** – over 1.2m entries to date, average 10k per month

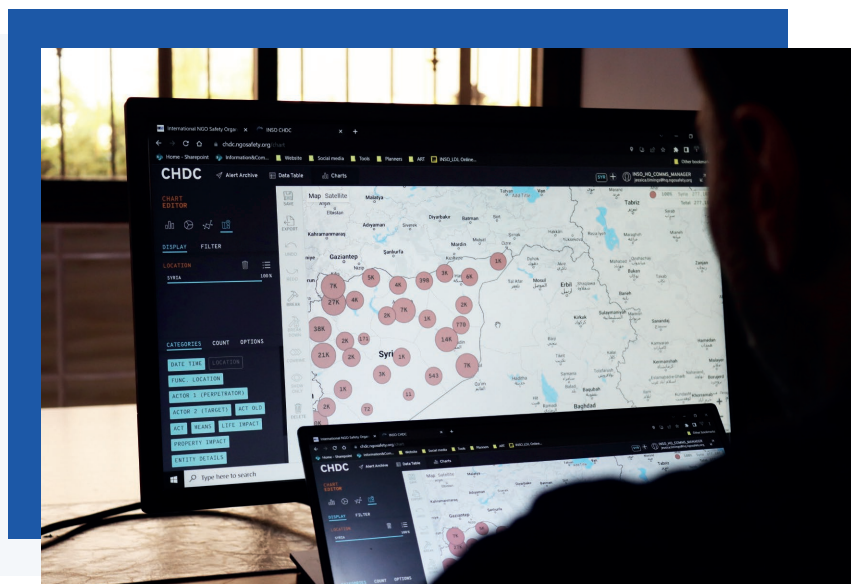
**Speed** – updated daily and accessible weekly

**Detail** – wide range of search categories

**Accessible** – available on- and offline, English and French

**Relevant** – built around humanitarian needs

**Secure** – Azure, 2FA, Log In



*The Conflict & Humanitarian Data Centre (CHDC).*

In May 2022, development of an INSO mobile app began. The purpose of the app is to give our partners the option to receive services using their mobile devices via push notifications. This app will also have the ability to display nearby security alerts and save them for later follow-up. The app is expected to be completed and available to partners in May 2023.

**“I was seeing my national colleagues going on the field without knowing anything. It scared me. So I began to send all the INSO alerts to the staff. I was also using CHDC to map incidents and to prepare for missions. It is super useful, functional and easy to use.”**

Charline Petitjean, Danish Red Cross Delegate in Mali

A photograph of four people (three men and one woman) laughing and talking outdoors. The image is overlaid with a semi-transparent blue filter. The text 'People, accountability & risk' is written in large white letters across the center of the image.

# People, accountability & risk

# Leadership

The Board members are INSO's strategic directors and are appointed by the unanimous decision of existing Board members. The articles of incorporation require not fewer than three Board members at all times. No maximum number of members is specified.

Board members are required to declare and register their (conflicting) interests if any, and to read existing guidance on their role and responsibility as Board members.

Board members serve for three-year terms renewable once for a maximum of six years.

The following persons served as Board members during the reporting period:

Member	Appointed
Foluke Mogaji (Mrs)	17.1.2019 - Present
Sonia Di Mezza (Mrs)	17.1.2019 - Present
Nicolas Lee (Mr)	17.1.2019 - Present

The Board meets at least two times per year, in person or remotely via telephone, conference or video conference. Members are expected to remain 'hands-on' and responsive to informal day-to-day communications outside of formal schedules. In 2022, the board met four times, in January, April, September and December for both general and specific purposes.

Decision-making within the Board is by a majority vote of the eligible members and may be made orally in person or over VOIP or in writing including by email.

Throughout the year, Nicolas Lee, who is a Board member, also served as the salaried Executive Director of INSO. However, neither he nor any other members received any remuneration in respect of their duties as Board members other than reimbursement of out-of-pocket travel expenses (see *Statement of Income & expenditure*).

No Board member had any beneficial interest in any contract with the organisation throughout the year.



INSO SMS alerts.

**Key management personnel & executive compensation**

The key management personnel responsible for controlling, running and operating INSO is the Senior Management Team. This team comprises the Executive Director and the seven departmental Directors of Finance, HR, Operational Support, Field Programmes, Analysis & Research, Technology & Innovation and Internal Audit.

The remuneration of the Executive Director is set by the Board and the Executive Director is not involved in setting their own remuneration. The remuneration of the Senior Management Team is established by the Compensation Committee and in accordance with INSO's established headquarters compensation policy.

No members of the Senior Management Team have any involvement in setting their own remuneration.

# Organisation & structure



INSO is a non-profit foundation (Stichting) duly registered with the Dutch Chamber of Commerce (KvK) since 17 January 2019 under registration number 73728489 and headquartered in The Hague, the Netherlands.

**Structure & staffing**

As a service to the humanitarian community, it is important that INSO remains professionally managed and retains a robust organisational core. Our headquarters is structured across seven functional departments.

Programme departments:

- Field Programmes – responsible for programme delivery and quality in field offices (outside the Netherlands)
- Analysis & Research – responsible for programme delivery and quality to headquarters partners (from the Netherlands)
- Technology and Innovation – responsible for the creation and management of INSO's digital services

Support departments:

- Finance – manages all accounting and financial management
- HR – manages recruitment, employee relations, compensation & benefits, HR admin
- Operations – manages administration, security and risk management, procurement and IT
- Internal Audit – manages internal and external audit schedules

In 2022, INSO built up its headquarters to a full complement of staff. Looking ahead, internal systems and policies will be reviewed and developed to recognise our expected continued growth and increasing global scope (see *Strategy*).

INSO country offices are registered as legal entities in their country of operation, with the parent entity being Stitching International NGO Safety Organisation in The Hague. At the close of 2022, INSO had 16 country offices and a headquarters in The Hague. INSO currently comprises around 1,400 staff globally (1,307 FTE).

This year also saw platform launches and deployments of staff in Mozambique and Haiti, and the initiation of scoping in Yemen. Further scoping, including Sudan and Ethiopia, is planned for 2023 while scoping for Chad is on hold due to capacities.

Close to 90% of INSO personnel are nationals of the country they work in.



*Discussion during a roundtable in South Sudan.*

## Our commitments

INSO has a robust and comprehensive suite of policies in place that provide a strong and consistent ethical framework to all INSO staff globally. In addition to a Code of Conduct, which every staff member is required to comply with and respect, we have Legal Ethical and Behavioural Standards (LEBS) policies which comprise:

- Employer Duty of Care
- Non-Harassment and Bullying
- Safeguarding and PSEA
- Diversity and Equality
- Drugs and Alcohol-free Workplace
- No Weapons Policy
- Conflict of Interests
- Confidentiality
- Prevention of Bribery, Facilitation Payment, Fraud and Corruption
- Whistleblowing

There is a mandatory reporting requirement in place for all staff, should they become aware or suspect that any of these policies have been breached. All policies are reviewed periodically, and several have been updated in the current reporting period.

Our LEBS also apply to our suppliers and there is a requirement that they sign a compliance copy as part of agreements.

There is a dedicated email address in place for confidential reporting of concerns. A 'Protect Team' of Directors and a non-executive Board Member handle reports and conduct direct investigations.

As an international NGO, we are also accountable to our donors. We report on breaches of policies, especially financial requirements and those relating to safeguarding, PSEA, bullying and harassment.

Regular internal and external audits are conducted, which include an assessment of compliance against these standards.

## Managing risk

The Board has assessed the major risks to which the organisation is exposed, particularly those related to specific activities in high-risk countries. These have been documented, along with the relevant mitigation measures, in the organisational risk register. This is periodically reviewed by the Board and senior management personnel. The Board believes that by regularly reviewing risk and maintaining effective risk management measures, the risk faced by INSO can be significantly reduced.

In terms of implementation and monitoring, individual departments, as well as country platforms, have and continue to implement identified risk mitigation measures. All departments also monitor and report on these measures.

An additional layer exists through centralised controls, namely Internal Audit and the Security Management System Review. This built-in feedback loop enables the organisation to be risk-aware, adaptive and resilient to both internal and external dynamics.

Measures and steps taken to mitigate against the highest risks identified by the Board are presented in this section:

- The risk of death or injury, including mental and emotional harm, to employees based in high-risk locations.
- Damage to operations and reputation through the inability to recruit and deploy sufficiently qualified staff.
- Breach of compliance, financial and reputational damage through inadequate internal controls, fraud and corruption.
- Reputational, operational, funding and compliance damage resulting from unethical behaviour, breaches of the Code of Conduct and safeguarding policies.

Given its mission and field operations, the risk of death or injury, including mental and emotional harm, to employees based in high-risk locations is the greatest consideration for INSO. The key mitigation measure against this risk for 2022, as in previous years, was the maintenance of comprehensive and up-to-date Country Security Management Plans (CSMP), including Security Risk Assessments (SRA) specific to each Operational Area (OA), supervised by the Country Directors and supported by the Global Safety and Risk Manager. We also maintain a systematic, centralised analysis process of internal security incidents to ensure proactive organisational learning and foster continual improvement. This was further strengthened in 2022 and facilitated and strengthened by IT capacity.

Regarding COVID-19, INSO has continued to assess and manage risks to staff wellbeing and operational delivery as the pandemic has largely receded.

The ability to recruit and deploy qualified staff has also been identified as a moderate to high risk for INSO. In 2022, the HR department continued a salary benchmarking exercise that began in 2021, with the intent of reviewing our competitiveness in terms of salary. During this exercise, INSO's salary scales were measured against the markets we recruit in. This exercise, along with a review of international and headquarter staff salaries, will be completed in 2023.

Robust controls against breach of compliance, financial and reputational damage through inadequate internal controls, fraud, and corruption exist. INSO's Internal Audit regularly and independently audits country and field offices and reports their findings to the Board.

To build a consistent level of awareness of staff around areas of significant risk, we developed eLearning modules for all staff on Safeguarding and PSEA and Bribery Fraud and Corruption during 2022. These will be implemented in 2023. We also introduced specialist trauma-focused psychosocial support clinical services. These are available for all staff in French and English and are supplementary to the general psychosocial services available through INSO's global and national medical insurance.

Given our continued organisational expansion, risk management measures will continue to be reviewed and adjusted. The continuation of this work reflects INSO's growth and ensures that resulting qualitative changes are captured and mitigated promptly throughout the organisation's project management cycle and across departmental functions.

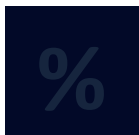


*INSO staff visit a village where a partner is implementing projects in Mozambique.*



# Financial statements

Auditors opinion



# Balance sheet



<u>Ref.</u>	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
ASSETS		
Fixed assets		
1. - Tangible fixed assets	<u>21,638</u>	<u>29,597</u>
Total fixed assets	<u>21,638</u>	<u>29,597</u>
Current assets		
2. - Receivables	1,775,598	2,713,233
3. - Cash and cash equivalents	<u>8,609,218</u>	<u>8,395,846</u>
Total current assets	<u>10,384,816</u>	<u>11,109,079</u>
<b>Total assets</b>	<b><u>10,406,454</u></b>	<b><u>11,138,676</u></b>
LIABILITIES		
Reserves and funds		
4. - Continuity reserve	<u>2,743,399</u>	<u>2,598,012</u>
Total reserves and funds	<u>2,743,399</u>	<u>2,598,012</u>
5. Short-term liabilities	<u>7,663,055</u>	<u>8,540,664</u>
<b>Total liabilities</b>	<b><u>10,406,454</u></b>	<b><u>11,138,676</u></b>

# Statement of income & expenditure

Ref.	€		increase/ decrease (+/-)
	2022	2021	
	Total	Total	% change
<u>Income</u>			
6.			
Grant income	32,558,749	25,819,718	26%
Income from sale of donated assets	0	6,301	-100%
Other income	83	0	100%
Total income	32,558,833	25,826,019	26%
7. & 8.	<u>Expenditure</u>		
Expenditure on charitable activities	32,089,888	25,645,403	25%
Balance of income and expenditure before financial income and expenditure	468,945	180,616	160%
9.			
Financial income and expenditure	-323,558	-144,802	123%
<b>Balance from income and expenditure</b>	<b>145,387</b>	<b>35,814</b>	<b>306%</b>
Allocation of balance from income and expenditure			
- Continuity reserve	-145,387	-35,814	306%
<b>Balance from income and expenditure (- surplus/ + deficit)</b>	<b>-145,387</b>	<b>-35,814</b>	<b>306%</b>

# Cash flow statement



	01-12-2022 up to 31-12-2022		01-12-2021 up to 31-12-2021	
	2022		2021	
	€	€	€	€
<u>Cash flow from operating activities</u>				
Result	145,387		35,814	
Depreciations	<u>7,763</u>		<u>6,651</u>	
		153,150		42,465
Mutations in work capital:				
- Receivables	937,635		-787,604	
- Funds received from INSO UK	0		0	
- Short-term liabilities	<u>-877,609</u>		<u>3,131,184</u>	
Total mutations in work capital		<u>60,026</u>		<u>2,343,581</u>
Total cash flow from operating activities		213,176		2,386,046
<u>Cash flows used in investing activities</u>				
Purchases	0		-6,700	
Desinvestments	<u>196</u>		<u>0</u>	
Total cash flows used in investing activities		196		-6,700
<u>Cash flows used in financing activities</u>				
Decrease in debt	0		0	
Other long term liabilities	<u>0</u>		<u>0</u>	
Total cash flows used in financing activities		<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents		<u>213,372</u>		<u>2,379,346</u>
Cash and cash equivalents at year end		8,609,218		8,395,846
Cash and cash equivalents at beginning of period		<u>8,395,846</u>		<u>6,016,501</u>
Changes in cash and cash equivalents		<u>213,372</u>		<u>2,379,346</u>

# Accounting principles



The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

## General information

The reporting entity, Stichting International NGO Safety Organisation (INSO), was founded on 17 January 2019. It has its registered office in The Hague, and is registered at the Dutch chamber of commerce under registration number 73728489.

The objectives of the foundation are: "the relief and development of people in need anywhere in the world who are victims of conflict, natural disaster, insecurity or crisis and the welfare" and "safety of people involved in the provision of humanitarian and development aid anywhere in the world."

## Going concern

The accounting policies within the financial statements are based on the assumption that INSO will be able to continue as a going concern.

## Basis of preparation

The accounts have been prepared under the historical costs convention with items recognised at costs or transaction value unless otherwise stated in the relevant accounting policies below, or the notes to these accounts.

This presentation of the financial statements is in accordance with Dutch Accounting Standard Board's Guideline for Annual Reporting RJ640 for not-for-profit organisations.

## Currency

The accounts are presented in Euro. Transactions denominated in foreign currencies conducted during the reporting period are recognised in the annual accounts at the rate of exchange on the transaction date. Any resulting exchange differences are recognised through income and expenditure.

Monetary assets and liabilities in foreign currencies are translated into Euro at the balance sheet date exchange rates. In that, grants receivables are considered a monetary item since the amounts are expected in cash in the future periods. However, grants received in advance, a component of short-term liabilities, are not expected to be paid back in cash and are therefore not revalued at the balance sheet date exchange rate, unless the particular balances per grant are known to be amounts due by INSO to the donor.

## Comparative figures

INSO uses operational budgets of separate country offices and the headquarter for ongoing steering of the organisation. The consolidated figures are not controlled versus consolidated budget. Therefore, the figures have been presented in comparison to the previous period, and a percentage (%) change towards the latter has been presented in the *Statement of income & expenditures*.

## Fixed assets

These are shown at historical cost. Assets purchased from unrestricted funding costing more than €500 or donated, and with an expected useful life exceeding one year are capitalised. If assets are purchased from restricted funding, then the costs are fully presented as restricted expenditure and directly charged to the donor.

Depreciation and amortisation are calculated based upon the disclosed assets according to the straight line method on the expected useful economic life of the class of asset concerned. For vehicles, the economic life is set at five years, resulting in a 20% depreciation rate. If a permanent diminution in the value of an asset is expected, the appropriate value adjustment is made. For office equipment, the depreciation rate depends on the type: all IT equipment is depreciated over a useful life of three years, whereas all other items are subject to 20% depreciation rate.

## Receivables

Receivables are stated at face value with a net of provisions for doubtful debts where necessary.

## Cash at bank and in hand

Cash at bank and at hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits. Cash placed on deposit for more than one year is disclosed as fixed asset investment.

## Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of past will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

## Income recognition

Income is recognised in the period in which the charity is entitled to its receipt, its amount can



A training in Bamako, Mali.

be measured, and the income is probable.

Grant income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor or funder has specified that the income is to be expended in the future accounting period. Where funding is provided to deliver an INSO programme for a time period that continues beyond the year end, this amounts to a condition before becoming entitled to the funds and unspent funds are deferred into the following financial period.

## Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure includes any attributable VAT which cannot be recovered.

All expenditure is accounted for on accrual basis.

# Other information

## Allocation of results

Restricted funds comprise monies raised for, or their use restricted to a specific purpose, or contributions subject to donor imposed conditions.

General funds represent those monies which are freely available for application towards achieving any charitable purpose that falls within the charity's charitable projects.

The result has been allocated to the reserves in advance of discussion of the meeting of the Supervisory Board.

## Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged on a straight-line basis over the lease term.

## Taxation

The International NGO Safety Organisation is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is unable to reclaim any VAT suffered on expenditure incurred.



*During the Senior Staff Conference in October 2022.*

# Notes to the balance sheet

## 1. Tangible fixed assets

	<u>Office equipment</u>	<u>Vehicles</u>	<u>Total</u>
	€	€	€
Opening balance	6,059	23,538	29,597
Minus: depreciation	-1,753	-6,010	-7,763
Minus: deinvestments	-196	0	-196
Net book value per 31 December 2022	<u>4,110</u>	<u>17,529</u>	<u>21,638</u>
Accumulated investments	6,504	30,049	36,553
Minus: accumulated depreciations per 31 December 2022	<u>-2,395</u>	<u>-12,521</u>	<u>-14,915</u>
Net book value per 31 December 2022	<u>4,110</u>	<u>17,528</u>	<u>21,638</u>



Talking with a partner in Democratic Republic of Congo.

	31-12-2022	31-12-2021
	€	€
2. <u>Receivables</u>		
Grants	833,495	1,942,590
Prepayments & stocks	718,073	585,099
Supplier Advances	63,285	49,422
Deposits	146,798	112,097
Employee advances	5,051	17,562
Other receivables	8,897	6,462
Total receivables	<u>1,775,598</u>	<u>2,713,233</u>
- Grants		
Swiss Agency for Development and Cooperation	401,014	516,234
European Community Humanitarian Aid office	131,763	900,472
Royal Ministry of Foreign Affairs of Norway	8,650	0
USAID's Bureau for Humanitarian Assistance	0	436,100
Foreign, Commonwealth & Development Office	292,068	89,783
Total grants & restricted funds	<u>833,494</u>	<u>1,942,590</u>
3. <u>Cash and cash equivalents</u>		
Bank accounts of head office	8,014,194	7,973,186
Bank accounts in foreign countries	480,732	358,383
Petty cash	84,454	59,873
Credit card	29,838	4,405
Total cash and cash equivalents	<u>8,609,218</u>	<u>8,395,846</u>

Cash and cash equivalents can be withdrawn upon demand and are deposited in five current accounts in the Netherlands and 45 current accounts abroad in various currencies.

#### LIABILITIES

4. <u>Continuity reserve</u>		
Balance 1 January	2,598,012	2,562,198
Balance received from INSO UK	0	0
Allocation net income and expenditure	145,387	35,814
Net mutation	<u>145,387</u>	<u>35,814</u>
Balance 31 December	<u>2,743,399</u>	<u>2,598,012</u>

The unrestricted reserves are at free disposal to the Board of Trustees. The reserve amounted to €2,743,399 at year end.

Until 2021 the reserve policy has assumed €2,500,000 level as appropriate. In 2022, the Board decided to increase the target level to €2,900,000. The reserve policy is described in more detail in the chapter *Financial overview* of the Annual Report 2022.

	31-12-2022	31-12-2021
	€	€
<b>5. <u>Short-term liabilities</u></b>		
Grants (received in advance)	5,401,104	6,692,557
Taxes & social contributions	729,685	606,446
Holiday provisions and other statutory Employee obligations	1,155,587	906,675
Suppliers	327,560	179,186
Employee net salaries	39,316	106,341
Other short-term liabilities	9,804	49,459
<b>Total short-term liabilities</b>	<b>7,663,055</b>	<b>8,540,664</b>
- Grants (received in advance)		
Swiss Agency for Development and Cooperation	995,968	1,273,373
European Community Humanitarian Aid office	1,952,091	3,469,906
Swedish International Development Cooperation Agency	933,020	518,245
Royal Ministry of Foreign Affairs the Netherlands	66,177	0
Canadian Department of Foreign Affairs, Trade and Development	409,160	727,147
United Nations Offices for the Coordination of Humanitarian Affairs	8,995	66,596
Royal Ministry of Foreign Affairs of Norway	0	294,843
USAID's Bureau for Humanitarian Assistance	91,030	165,884
Foreign, Commonwealth & Development Office	194,663	176,563
Ministère de l'Europe et des Affaires étrangères	750,000	0
<b>Total grants (received in advance)</b>	<b>5,401,104</b>	<b>6,692,557</b>

## Rights & obligations not included in the balance sheet

### Contingent liabilities

INSO has multiple annual lease commitments on land and buildings (headquarters and local offices and guesthouses), as well as vehicles. The total commitments are €1,008,487 expiring within one year and €429,197 expiring within two and five years. An overview of the lease contracts commitments per region is indicated in appendix *Overview of lease commitments*.

### Post balance sheet events

Any material occurrences about which INSO acquired knowledge after the year ended 31 December 2022 but that existed at the year end were accrued or provided against and thus are included in the *Balance sheet* and the *Statement of income & expenditure*.

There are no unadjusted material post-balance sheet events.

# Notes to the statement of income & expenditure



## INCOME

	€	€	increase/ decrease (+/-)
	2022	2021	
6. <u>Grant income</u>	Total	Total	% change
European Community Humanitarian Aid office	7,946,846	6,017,239	32%
Swiss Agency for Development and Cooperation	4,191,866	3,928,393	7%
Royal Ministry of Foreign Affairs of Norway	603,091	568,822	6%
Foreign, Commonwealth & Development Office	3,695,720	4,527,085	-18%
USAID's Bureau for Humanitarian Assistance	10,493,321	6,643,450	58%
Ministry of Foreign Affairs of Netherlands	433,823	510,844	-15%
German Ministry of Foreign Affairs	1,850,000	1,990,000	-7%
Swedish International Development Cooperation Agency	1,097,988	325,691	237%
Canadian Department of Foreign Affairs, Trade and Development	1,455,109	723,204	101%
Le Gouvernement du Grand-Duché du Luxembourg	550,000	400,000	37%
United Nations Offices for the Coordination of Humanitarian Affairs	240,984	184,991	30%
Total grant income *	<b>32,558,749</b>	<b>25,819,718</b>	<b>26%</b>
Restricted	30,256,877	24,026,608	<b>26%</b>
Unrestricted	2,301,872	1,793,110	<b>28%</b>

## EXPENDITURE

7. <u>Restricted expenditure on charitable activities</u>			
Staff costs and employee benefits	21,165,896	17,092,667	24%
Conference & staff training	35,954	6,781	430%
Premises	4,084,447	3,370,594	21%
Travel & Transport	2,238,612	1,554,941	44%
Communication	1,278,851	1,024,279	25%
Governance	131,562	80,933	63%
Training (beneficiaries)	849,824	564,352	51%
Consultants & external services	201,257	145,261	39%
Total restricted expenditure on charitable activities	<b>29,986,401</b>	<b>23,839,809</b>	<b>26%</b>

	€	€	increase/ decrease (+/-)
8. <u>Unrestricted expenditure on charitable activities</u>			
	<u>2022</u>	<u>2021</u>	<u>% change</u>
Staff costs and employee benefits	1,561,729	1,458,372	7%
Conference & staff training	68,848	1,561	4310%
Premises	150,498	145,040	4%
Travel & Transport	81,555	26,806	204%
Communication	60,270	64,457	-6%
Governance	11,240	11,724	-4%
Depreciation costs	7,763	6,651	17%
Training (beneficiaries)	16,467	1,522	982%
Consultants & external services	53,203	73,852	-28%
Other	91,913	15,608	489%
Total unrestricted expenditure on charitable activities	<b><u>2,103,486</u></b>	<b><u>1,805,594</u></b>	<b><u>16%</u></b>
All support costs relate to the sole charitable activity, developing, operating and managing safety platforms, and are allocated against these.			
- Staff costs and employee benefits			
Wages and salaries	19,333,912	15,969,376	21%
Taxation and social security	1,625,917	1,112,806	46%
Other staff related costs	<u>1,767,795</u>	<u>1,468,857</u>	<u>20%</u>
Subtotal personnel costs	<b><u>22,727,625</u></b>	<b><u>18,551,039</u></b>	<b><u>23%</u></b>
<i>Average number of employees during the year (FTE):</i>	<u>2022</u>	<u>2021</u>	<u>% change</u>
Headquarters (NL)	39	29	34%
International staff (abroad)	109	107	2%
Local staff (abroad)	1,160	1,001	16% *
Total number of employees	<b>1,307</b>	<b>1,136</b>	15%

\*In that ca. 513 refer to Field Monitors in 2022 (415 in 2021)

	€	€	<i>increase/ decrease (+/-)</i>
- Depreciation costs			
	<u>2022</u>	<u>2021</u>	<u>% change</u>
Office Equipment depreciation	1,753	642	173%
Vehicle depreciation	<u>6,010</u>	<u>6,010</u>	<u>0%</u>
Total depreciation costs	<u><b>7,763</b></u>	<u><b>6,651</b></u>	<u><b>17%</b></u>

9. Financial income and expenditure (+ gain/-loss)

Interest and bank fees	-283,567	-210,173	35%
Currency exchange rate differences	<u>-39,991</u>	<u>65,371</u>	<u>-161%</u>
Total financial income and expenditure	<u><b>-323,558</b></u>	<u><b>-144,802</b></u>	<u><b>123%</b></u>

## - Split into realised and unrealised exchange rate differences

	<u>2022</u>	<u>2021</u>	<u>% change</u>
Realised currency exchange rate differences	836	-1,346	-162%
Unrealised currency exchange rate differences	-40,827	66,717	-161%
	<u><b>-39,991</b></u>	<u><b>65,371</b></u>	<u><b>-161%</b></u>

# Appendices



## Summary of Funding contracts

Project	Contract ref.	Balance 01-01-2022	Funds received & returned and transfers	Restricted	Un-restricted	Total funds utilised	Realised gain/loss on forex	Sundry, roundings, write-offs	Unrealised gain/loss on forex	Balance 31-12-2022
		€	€	€	€	€	€	€	€	€
INSO Core	Project INSO FSIHS 2022-2:	0	750,000	0	0	0	0	0	0	750,000
<b>Total Ministère de l'Europe et des Affaires étrangères</b>		<b>0</b>	<b>750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>
INSO Syria	MOU (People in Need)	450	-450	0	0	0	0	0	0	0
INSO Syria	MOU (People in Need)	743	-743	0	0	0	0	0	0	0
INSO Nigeria	300432-108	(1)	0	0	0	0	0	-1	0	0
INSO Somalia	205128-1 06	0	221,152	201,047	20,105	221,151	1	0	0	0
INSO Core	205255-103	-22,211	76,830	54,856	0	54,856	-237	0	0	0
INSO Nigeria	300431-108 PO : 40118081	171,137	0	155,600	15,560	171,160	-5	-18	0	0
INSO Syria	204516	4,233	564,451	627,097	74,652	701,749	-818	0	2,809	-129,438
INSO Mali - Burkina - Niger	40125882	0	756,782	680,313	76,467	756,780	2	0	0	0
INSO Afghanistan	301019-107	-67,572	179,853	102,879	10,288	113,167	-886	0	0	0
INSO Mali - Burkina - Niger	40129459	0	1,477,035	1,141,921	140,456	1,282,378	-5	0	0	194,663
INSO Mozambique	301363	0	142,367	126,792	15,595	142,387	-20	0	0	0
INSO Nigeria	301362 - 106	0	85,869	75,260	10,612	85,872	-3	0	0	0
INSO Afghanistan	300420-115	0	0	148,015	18,206	166,221	0	0	3,591	-162,630
<b>Total Foreign, Commonwealth &amp; Development Office</b>		<b>86,779</b>	<b>3,503,146</b>	<b>3,313,780</b>	<b>381,941</b>	<b>3,695,720</b>	<b>-1,971</b>	<b>-19</b>	<b>6,399</b>	<b>-97,406</b>



An INSO Safety Advisor meets with a partner in Maiduguri, Nigeria.

Project	Contract ref.	Balance 01-01-2022	Funds received & returned and transfers	Restricted	Un-restricted	Total funds utilised	Realised gain/loss on forex	Sundry, roundings, write-offs	Unrealised gain/loss on forex	Balance 31-12-2022
		€	€	€	€	€	€	€	€	€
INSO Syria	ECHO/SYR/BUD/2015/91065	282	-282	0	0	0	0	0	0	0
INSO Syria	ECHO/SYR/BUD/2017/91014	568	-568	0	0	0	0	0	0	0
INSO Afghanistan	ECHO/-AS/BUD/2019/91012	-252,088	730,000	446,647	31,265	477,912	0	0	0	0
INSO Syria	ECHO/SYR/BUD/2019/91007	-426,886	426,886	0	0	0	0	0	0	0
INSO Nigeria - Cameroon	ECHO/-AF/BUD/2020/92018	-220,000	220,000	0	0	0	0	0	0	0
INSO Niger	ECHO/-WF/BUD/2020/91022	-1,499	1,041	-428	-30	-458	0	0	0	0
INSO Mali	ECHO/-AF/BUD/2021/92075	216,386	96,410	295,687	20,698	316,386	0	0	0	-3,590
INSO CAR	ECHO/-AF/BUD/2021/92087	40,879	76,000	109,233	7,646	116,879	0	0	0	0
INSO DRC	ECHO/COD/BUD/2021/91009	645,335	0	640,743	44,852	685,595	0	0	0	-40,260
INSO HOA	ECHO/-HF/BUD/2021/91023	289,464	154,216	420,059	29,404	449,464	0	0	0	-5,784
INSO Burkina	ECHO/-AF/BUD/2021/92096	192,342	320,000	313,628	21,954	335,582	0	0	0	176,760
INSO Nigeria	ECHO/-AF/BUD/2021/92115	224,306	560,000	536,475	37,553	574,029	0	0	0	210,277
INSO Cameroon	ECHO/-AF/BUD/2021/92116	371,210	32,151	396,954	27,787	424,741	0	0	0	-21,380
INSO Niger	ECHO/-AF/BUD/2021/92117	170,264	91,507	252,012	17,641	269,653	0	0	0	-7,882
INSO Syria	ECHO/SYR/BUD/2021/91029	355,823	400,850	711,423	49,800	761,222	0	0	0	-4,549
INSO South Sudan	ECHO/-AF/BUD/2021/91042	724,471	600,000	873,780	61,165	934,944	0	0	0	389,527
INSO Mozambique	ECHO/-SF/BUD/2021/91027	238,576	0	147,727	10,341	158,068	0	0	0	80,508
INSO CAR	ECHO/-AF/BUD/2022/92001	0	320,000	187,524	13,127	200,651	0	0	0	119,349
INSO Ukraine	ECHO/UKR/BUD/2022/91012	0	329,530	353,129	24,719	377,848	0	0	0	-48,318
INSO Cameroon	ECHO/-AF/BUD/2022/92017	0	600,000	311,766	21,824	333,590	0	0	0	266,410
INSO Mali	ECHO/-AF/BUD/2022/92036	0	400,000	291,311	20,392	311,703	0	0	0	88,297
INSO Niger	ECHO/-AF/BUD/2022/92046	0	400,000	245,020	17,151	262,171	0	0	0	137,829
INSO Afghanistan	ECHO/-AS/BUD/2022/91011	0	800,000	608,091	42,566	650,657	0	0	0	149,343
INSO HOA	ECHO/-HF/BUD/2022/91019	0	640,000	286,176	20,032	306,208	0	0	0	333,792
<b>Total European Community Humanitarian Aid</b>		<b>2,569,433</b>	<b>7,197,741</b>	<b>7,426,959</b>	<b>519,887</b>	<b>7,946,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,820,328</b>
INSO Syria - Iraq	7429906	252,120	0	234,530	17,590	252,120	0	0	0	0
INSO Core	7429717	475,027	0	475,027	0	475,027	0	0	0	0
INSO Core	7440891	0	1,137,122	727,962	0	727,962	0	0	0	409,160
<b>Total Canadian Department of Foreign Affairs, Trade and Development</b>		<b>727,147</b>	<b>1,137,122</b>	<b>1,437,519</b>	<b>17,590</b>	<b>1,455,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>409,160</b>
INSO Core	S09-42 – 321.50 ALL20/21	0	1,850,000	1,850,000	0	1,850,000	0	0	0	0
<b>Total German Ministry of Foreign Affairs</b>		<b>0</b>	<b>1,850,000</b>	<b>1,850,000</b>	<b>0</b>	<b>1,850,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
INSO Mali	AH/INSO/2022/0002	0	100,000	90,909	9,091	100,000	0	0	0	0
INSO Burkina	AH/INSO/2022/0001	0	300,000	272,727	27,273	300,000	0	0	0	0
INSO Niger	AH/INSO/2022/0003	0	150,000	136,364	13,636	150,000	0	0	0	0
<b>Total Le Gouvernement du Grand-Duché du Luxembourg</b>		<b>0</b>	<b>550,000</b>	<b>500,000</b>	<b>50,000</b>	<b>550,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
INSO Core	4000005665	0	500,000	433,823	0	433,823	0	0	0	66,177
<b>Total Ministry of Foreign Affairs of the Netherlands</b>		<b>0</b>	<b>500,000</b>	<b>433,823</b>	<b>0</b>	<b>433,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,177</b>
INSO Core	QZA-21/0231	294,843	0	294,843	0	294,843	0	0	0	0
INSO Afghanistan	AFG-22/0013	0	299,599	288,082	20,166	308,248	0	0	0	-8,650
<b>Total Royal Ministry of Foreign Affairs of Norway</b>		<b>294,843</b>	<b>299,599</b>	<b>582,926</b>	<b>20,166</b>	<b>603,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8,650</b>
INSO Somalia	SOM18/3485/SA2/EP/INGO/11213	0	0	0	0	0	0	0	0	0
INSO Somalia	SOM-19/3485RA1//EP/INGO/14835	0	0	0	0	0	0	0	0	0
INSO Somalia	SOM-21/3485/SA1/EP/INGO/18126	66,596	0	64,839	4,539	69,378	-2,781	-1	0	0
INSO Somalia	22/3485/RA1/EP/INGO/21878	0	169,326	160,379	11,227	171,606	-5,640	0	5,635	8,995
<b>Total United Nations Office for the Cooperation of Humanitarian Affairs</b>		<b>66,596</b>	<b>169,326</b>	<b>225,218</b>	<b>15,765</b>	<b>240,984</b>	<b>-8,421</b>	<b>-1</b>	<b>5,635</b>	<b>8,995</b>

Project	Contract ref.	Balance 01-01-2022	Funds received & returned and transfers	Restricted	Un-restricted	Total funds utilised	Realised gain/loss on forex	Sundry, roundings, write-offs	Unrealised gain/loss on forex	Balance 31-12-2022
		€	€	€	€	€	€	€	€	€
INSO Ukraine	720BHA21GR00064	19,783	83,440	94,801	8,973	103,774	-551	0	0	0
INSO DRC	720BHA21GR00084	0	906,734	831,431	70,371	901,802	4,866	0	-66	0
INSO Iraq	720BHA21GR00328	88,218	810,807	822,834	75,170	898,004	1,021	0	0	0
INSO South Sudan	720BHA21GR00242	0	410,071	375,454	32,465	407,918	2,152	0	0	0
INSO Mali	720BHA21GR00186	57,487	1,200,316	1,150,657	105,025	1,255,682	2,121	0	0	0
INSO Somalia	720BHA21GR00258	0	352,881	319,300	26,889	346,189	6,692	0	0	0
INSO Syria	720BHA21GR00196	397	332,010	299,679	27,841	327,519	4,601	0	406	692
INSO Burkina	720BHA21GR00282	0	664,723	606,347	55,813	662,160	2,562	0	0	0
INSO Cameroon	720BHA21GR00240	-66,015	427,568	335,328	27,873	363,202	-1,648	0	0	0
INSO Niger	720BHA22GR00013	-198,671	668,626	428,989	37,485	466,475	3,481	0	0	0
INSO Nigeria	720FDA20GR00270	0	540,509	494,812	44,196	539,008	1,501	0	0	0
INSO CAR	720BHA22GR00002	-171,415	1,485,885	1,201,991	98,877	1,300,869	13,602	0	0	0
INSO Ukraine	720BHA22GR00103	0	765,209	696,375	62,851	759,226	5,983	0	0	0
INSO Haiti	720BHA22GR00169	0	323,990	255,164	21,820	276,985	0	0	-3,119	43,887
INSO Iraq	720BHA22GR00208	0	407,934	371,762	34,891	406,653	1,281	0	0	0
INSO Cameroon	720BHA22GR00237	0	362,039	296,550	24,846	321,396	0	0	5,807	46,450
INSO Mozambique	720BHA22GR00295	0	222,514	203,817	17,370	221,187	1,327	0	0	0
INSO Nigeria	720BHA22GR00198	0	493,750	454,545	39,288	493,833	-83	0	0	0
INSO HOA	720BHA22GR00351	0	257,331	236,265	20,550	256,815	516	0	0	0
INSO South Sudan	720BHA22GR00346	0	183,750	170,556	14,069	184,625	-874	0	1	1
<b>Total USAID's Bureau for Humanitarian Assistance</b>		<b>-270,216</b>	<b>10,900,089</b>	<b>9,646,657</b>	<b>846,665</b>	<b>10,493,321</b>	<b>48,550</b>	<b>0</b>	<b>3,028</b>	<b>91,029</b>
INSO Iraq	81056323	68,646	0	100,453	9,403	109,856	0	0	589	-40,621.51
INSO Afghanistan	81057837	734,228	0	858,318	84,910	943,227	0	0	0	-209,000
INSO Sahel	81058076	-509,997	510,000	0	0	0	7	-3	0	0
INSO Nigeria	81060808	0	0	0	0	0	0	0	0	0
INSO CAR	81060557	3,310	0	3,009	301	3,310	0	0	0	0
INSO DRC	81062443	0	0	0	0	0	0	0	0	0
INSO Syria	81064381	356,700	128,125	524,038	51,980	576,019	0	0	0	-91,195
INSO DRC	81068061	-6,238	130,000	168,794	11,816	180,609	0	0	0	-56,847
INSO Core	81071490	0	500,000	500,000	0	500,000	0	0	0	0
INSO HOA	81068778	0	411,928	374,480	37,448	411,928	0	0	0	0
INSO South Sudan	81069981	53,315	221,720	203,219	20,030	223,249	0	0	0	51,786
INSO CAR - Cameroon	81069686	57,176	362,000	288,274	28,522	316,796	0	0	0	102,379
INSO Nigeria	81072742	0	160,000	148,500	14,850	163,350	0	0	0	-3,350
INSO Sahel	81073697	0	1,109,364	493,808	49,381	543,189	0	0	0	566,175
INSO Syria - Iraq	81075153	0	495,961	193,105	27,228	220,333	0	0	0	275,628
<b>Total Swiss Agency for Development and Cooperation</b>		<b>757,138</b>	<b>4,029,097</b>	<b>3,855,998</b>	<b>335,869</b>	<b>4,191,867</b>	<b>7</b>	<b>-3</b>	<b>589</b>	<b>594,954</b>
INSO Burkina	14129	454,879	787,946	483,354	53,438	536,792	0	0	0	706,032
INSO DRC	14528	63,366	141,856	78,334	8,608	86,941	0	0	0	118,281
INSO Afghanistan	15440	0	582,962	422,311	51,944	474,255	0	0	0	108,707
<b>Total Swedish International Development Cooperation Agency</b>		<b>518,245</b>	<b>1,512,764</b>	<b>983,999</b>	<b>113,990</b>	<b>1,097,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>933,020</b>
<b>Grand total</b>		<b>4,749,965</b>	<b>32,398,883</b>	<b>30,256,878</b>	<b>2,301,872</b>	<b>32,558,750</b>	<b>38,165</b>	<b>-23</b>	<b>15,651</b>	<b>4,567,607</b>

## Summary of expenditure per region

	Restricted expenditure 2022	Unrestricted expenditure 2022	Total expenditure* 2022	Restricted expenditure 2021	Unrestricted expenditure 2021	Total expenditure* 2021
	€	€	€	€	€	€
Afghanistan	2,919,340	28,867	<b>2,948,207</b>	2,483,371	-4,675	<b>2,478,696</b>
Burkina Faso	2,498,146	12,172	<b>2,510,318</b>	2,050,771	2,079	<b>2,052,850</b>
Central African Republic	1,703,429	16,983	<b>1,720,412</b>	1,672,143	-9,920	<b>1,662,223</b>
Cameroon	1,427,201	12,320	<b>1,439,522</b>	525,776	4,215	<b>529,992</b>
Democratic Republic of Congo	2,019,301	17,807	<b>2,037,109</b>	1,721,963	10,278	<b>1,732,240</b>
Haiti	255,164	71,084	<b>326,248</b>	0	31	<b>31</b>
Iraq	1,863,069	36,853	<b>1,899,922</b>	1,640,177	-4,982	<b>1,635,195</b>
Lebanon	0	28,365	<b>28,365</b>	0	37,758	<b>37,758</b>
Libya	0	32,377	<b>32,377</b>	0	22,039	<b>22,039</b>
Mali	2,520,974	9,453	<b>2,530,427</b>	2,445,987	1,099	<b>2,447,087</b>
Mozambique	478,336	25,024	<b>503,360</b>	1,330	15,709	<b>17,039</b>
Niger	1,863,501	17,324	<b>1,880,824</b>	1,695,696	26,699	<b>1,722,395</b>
Nigeria	1,865,192	10,553	<b>1,875,745</b>	1,971,275	-8,537	<b>1,962,738</b>
South Sudan	2,009,008	11,502	<b>2,020,510</b>	1,424,429	-23,148	<b>1,401,281</b>
Syria	2,348,000	-17,580	<b>2,330,420</b>	2,243,048	52,260	<b>2,295,307</b>
Ukraine	1,324,903	30,403	<b>1,355,307</b>	293,830	7,505	<b>301,335</b>
Horn of Africa (Kenya/Somalia)	2,451,546	165	<b>2,451,711</b>	2,158,834	11,336	<b>2,170,170</b>
Yemen	0	6,645	<b>6,645</b>	0	0	<b>0</b>
Subtotal	27,547,113	350,317	<b>27,897,430</b>	22,328,631	139,747	<b>22,468,378</b>
Headquarter	2,709,763	1,766,261	<b>4,476,024</b>	1,697,977	1,689,221	<b>3,387,198</b>
Total	<b>30,256,876</b>	<b>2,116,578</b>	<b>32,373,454</b>	<b>24,026,608</b>	<b>1,828,967</b>	<b>25,855,576</b>

\* excluding foreign exchange difference.

The negative totals in unrestricted expenditure by country (Syria) refer to reversals of annual leave provisions. The provision and its reversals are posted to an INSO internal code denoting unrestricted funds; such costs are normally accumulated under the headquarters. If holidays are consumed or paid out, in turn, the actual cost are posted to the restricted expenditure (under grants' codes).

## Overview of lease commitments

Lease commitments	2023	2024	2025	2026	2027
- Afghanistan	27,662	0	0	0	0
- Burkina Faso	78,815	0	0	0	0
- Central African Republic	71,712	0	0	0	0
- Cameroon	27,746	0	0	0	0
- Democratic Republic of Congo	30,682	0	0	0	0
- Haiti	6,468	0	0	0	0
- Horn of Africa (Kenya/Somalia)	12,751	0	0	0	0
- Iraq	10,767	0	0	0	0
- Mali	59,608	0	0	0	0
- Mozambique	97,965	0	0	0	0
- Niger	9,100	0	0	0	0
- Nigeria	108,137	0	0	0	0
- South Sudan	250,698	0	0	0	0
- Syria (in that Lebanon, Turkey, Jordan)	31,056	0	0	0	0
- Ukraine	64,228	0	0	0	0
- The Netherlands	121,092	136,229	137,081	155,888	0
<b>Total</b>	<b>1,008,487.06</b>	<b>136,228.67</b>	<b>137,080.51</b>	<b>155,888.28</b>	<b>-</b>
Within 1 year	1,008,487				
Within 2-5 years	429,197				



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# Other information

# Legal & administrative information



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