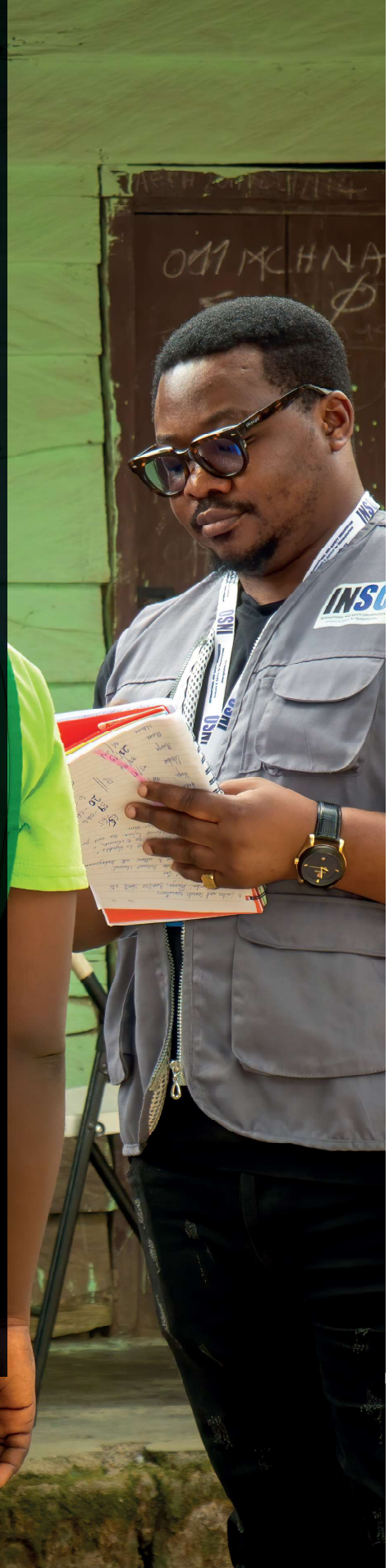




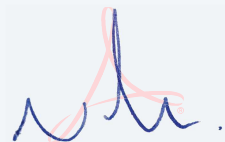
International NGO Safety Organisation (INSO)

Annual Report 2023



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 2023. 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 26 June 2024.



Nic Lee, on behalf of the Board of INSO

Copyright 2024 INSO. All Rights Reserved. Stichting International NGO Safety Organisation (INSO) is a charity ('ANBI') registered on 17 January 2019 as a foundation at the NL Chamber of Commerce with number 73728489.

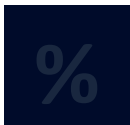


Table of Contents

• Message from Executive Director	2
• Introduction	3
◦ Mission & vision	4
◦ Our reach	5
◦ Strategy	6
• Financial overview	8
◦ Financial review	9
◦ Funding outlook & risks	11
◦ Reserves policy	12
◦ Investment policy	12
• Our impact in 2023	13
◦ Strengthening humanitarian safety with comprehensive and responsive programming	16
◦ Our impact in humanitarian operations	16
◦ Our impact in policy, coordination, and information	21
▪ Principles, accountability & risk	22
◦ Leadership	23
◦ Organisation & structure	24
◦ Our Principles	25
◦ Managing risk	26
◦ Monitoring and Accountability	27
• Financial statements	28
◦ Balance sheet	29
◦ Statement of income & expenditure	30
◦ Cashflow statement	31
◦ Accounting principles	32
◦ Other Information	34
◦ Notes to the balance sheet	35
◦ Notes to the statement of income & expenditures	38
◦ Appendices	41
◦ Summary of funding contracts	41
◦ Summary of expenditure per region	44
◦ Overview of lease	45
◦ Auditors Opinion	46
• Other information	49
◦ Legal & administrative information	50
◦ Donors	51

Message from Executive Director



Dear colleagues, partners, donors, and stakeholders,

I am pleased to present the Annual Report for the International NGO Safety Organisation (INSO). The year saw achievements and challenges as we continued our mission to ensure the safety and security of humanitarians.

Our commitment to protecting those who protect others has never been more critical. This year, we faced a volatile global landscape, with major humanitarian crises in Sudan and Gaza, a devastating natural disaster in Turkey and Syria, the collapse of government in Haiti, and a coup in Niger, among other challenges. In response, we have adapted and innovated, enhancing our support mechanisms to meet the evolving needs of our partners.

Key Achievements:

1. **Expansion of Field Platforms:** We started work on new field safety platforms in Yemen, Chad and Sudan, providing vital services and enabling humanitarian operations. Once complete, our presence will span over 20 countries, ensuring more aid workers receive the support they need.
2. **Responding to Emergencies:** In response to the crises in Sudan and Gaza, we introduced a new remote information management and coordination model. This remote programming model is quick and adds vital capacity to in-country coordination mechanisms affected by crises.
3. **Enhanced Training Outreach:** Our new roving team supported communities in Benin, Côte d'Ivoire, Ethiopia, and Chad. The courses focus on security risk management, equipping aid workers with the skills they need if conditions deteriorate.
4. **Technological Innovations:** We launched the groundbreaking INSO App, which provides location-based alerts and has been downloaded by over 2,800 users and we made progress on developing our innovative digital learning platforms, set to launch next year.
5. **Advocacy and Representation:** We strengthened our voice in global policy forums, with high-level opportunities to inform debate and advocate for better protection of aid workers, including with UN member states ahead of the General Assembly.
6. **Partnership and Collaboration:** We added 64 global partners, played an active role in UN forums on safety and access, and deepened our collaboration with peer organizations. These accomplishments were only possible through the dedication and hard work of our incredible personnel at all levels.

Throughout the year, you have faced challenging conditions, including threats to your safety, project suspensions, and funding cuts, but you have consistently shown courage, resilience, and commitment. On behalf of myself and the Board of Directors, I thank you warmly and sincerely for these efforts.

I also extend thanks to our humanitarian partners. Your engagement with our mandate motivates us, and to our donors, whose support goes beyond financial aid to true strategic partnership.

As we look ahead, we remain confident in our ability to evolve in the face of new challenges and unwaveringly committed to our mission **to protect those who protect others.**

Nic Lee

Executive Director



Introduction

Mission & vision

Every day, thousands of aid workers put their own lives on the line to help those facing hardship and loss. INSO was founded with a simple mission: to help them to help others.

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. In practice we accomplish this by:

1. Providing operational humanitarian organisations with services that help them work and deliver aid safely in high-risk environments.

These include:

- Information and analysis products that improve situational awareness.
- Coordination services to improve interagency collaboration and response.
- Training and orientation to build organisational preparedness and resilience.
- Crisis management services to strengthen emergency response.

We work alongside our humanitarian partners in high-risk countries to ensure that our services remain context specific and are directly relevant to their needs.

2. Providing perspective and data to the wider humanitarian community to strengthen global coordination and promote evidence-based policy.

This includes:

- Strengthening global coordination systems on safety & access.
- Technical expert support to humanitarian policy development.
- Reliable global data on conflict and incidents affecting humanitarian.
- Reporting and research on sector trends and developments.



Our reach



INSO is the principal safety coordinating body for the humanitarian community, supporting over 1,200 organisations across 17 high risk countries.

Importantly, we are the only organisation supporting local and national NGOs with more than 500 participating, representing over 60,000 staff, that are otherwise excluded from global sharing and coordination systems.

As local and national organisations continue to shoulder a larger share of the implementation burden, especially in high-risk contexts, their equal access to support remains vital. Besides local and international NGOs, our registered partners include the entities of the Red Cross and Red Crescent movements, the main agencies, funds and programs of the United Nations and our humanitarian donors.

We maintain particularly close relationships with the UN Department of Safety & Security (UNDSS) and the UN Office for the Coordination of Humanitarian Affairs (UNOCHA) who we work with to strengthen UN/NGO coordination at local, regional, and global levels.

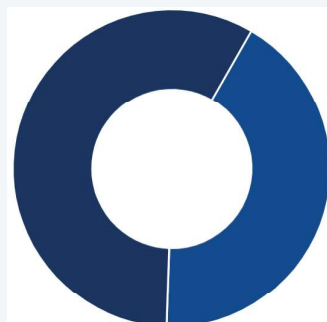
As a neutral humanitarian organization , we do not provide any support or service to other types of organisations such as governments, security, private sector, or the media.

Partner overview

1,205
Total partners

+310K
Total staff of partners

58%
International NGOs



42%
Local NGOs



Strategy

Looking back over the year, we achieved our mission to improve services for partners while continuing to build internal capacity.

We responded to crisis and NGOs' needs by kickstarting new project development in Chad, Yemen and Sudan. We introduced the ground-breaking INSO APP to support location-based safety while the new roving training team extended the reach of INSOs' high quality training to new locations such as Benin, Cote d'Ivoire, Chad and Ethiopia. Our engagement across the global policy community also grew with our first opportunity to brief EU member states in New York on humanitarian safety issues ahead of voting on the General Assembly annual resolutions on the topic.

Internally, we kept employee welfare high on the agenda, completing an organisation wide salary benchmarking for national and international employees while continuing to roll out the HRIS system for improved efficiency, accountability and transparency. We completed policy work on the Risk Management Framework by adopting a new centralized reporting register and will be rolling it out the coming year. The new Grants and MEAL personnel made good developments, including our first centralised grant management calendar and a field service monitoring dashboard.

Looking ahead to the coming FY, the strategic objective remains that the humanitarian community has access to relevant support at all levels, from policy to response, at that the humanitarian system is strengthened.

We approach this through three pillars of program strategy:

The first is to provide **adaptable and responsive safety & access services** to humanitarian organisations working in high, medium, and transitional-risk countries.

Services will be provided at the local, regional, or global level depending on the beneficiary's needs and may be provided through on-site, roving, or remote platform models, depending on the context.

Activity under this pillar is broad and can encompass hourly alerts to NGO field workers, training sessions in neglected crisis, standing up an emergency response platform, or advising leadership on organisational risk exposure.

We are committed to continually learning and innovating to ensure that services and products remain relevant to our partners' needs and priorities.

The second is to **introduce and scale a standardised incident database**. The international community has repeatedly identified the need to systematically record attacks against humanitarian workers to help identify and track trends between contexts.

Our Conflict & Humanitarian Data Centre (CHDC) is already providing a successful prototype and we aim to scale this globally by expanding CHDC coverage to new countries and developing training modules to improve stakeholder awareness and use.



To deliver this objective, we will work internally to improve access and useability of CHDC and externally to engage trusted partners in a shared goal.

The third and final pillar is to **make humanitarian policy and systems more informed, inclusive, and evidence based**. This pillar complements the others to address a lack of evidence and representation in the global policy space.

This objective will also encompass a broad range of activity from strengthening interagency coordination systems, informing policy development with perspective and data, conducting research, and engaging in collaborative projects on common advocacy issues.

By connecting field presence with reliable data and global access, INSO provides a coherent, system-wide response to the gaps in humanitarian safety & access.

Internally, we will continue to focus on improving organisational competency, notably in the areas of governance, accountability, learning and compliance.

The new year will see considerable growth in our headquarters with new positions planned across all departments as we aim to balance program expansion with internal management capacity.

This will include more field focused resources in support departments, a more robust approach to business systems and risk, and strengthening our grant and award management. An entirely new Department of Policy, Advocacy and Communications (PAC) will be created to lead our growing activity in that space.

Our fundraising approach will remain focused on our institutional donors with the aim of adding strategic value to their portfolios. We aim to develop relationships that go beyond the simple provision of funds and result in shared understanding of the operational space and reliable strategic partnership.

While we missed the donors conference in 2023 largely due to the Sudan and Gaza crisis response, we will relaunch it in 2024 with the aim of expanding participation and awareness. Overall, we aim for a diversified, multi-year funding pool oriented around a shared vision of how to strengthen humanitarian systems in safety and access.



HEIST training at HTC Lviv, Ukraine

A woman with glasses and a patterned top is sitting at a desk, working on a laptop. She is looking at the screen and has a pen in her hand. The image is overlaid with a blue tint. The text 'Financial overview' is written in large white letters across the center of the image.

Financial overview

Financial review

As in previous years, 2023 showed on ongoing demand on INSO services as the organisation grew by a further 15% year on year and has more than doubled in size since relocating to the Netherlands in 2019.

INSO’s financial performance in 2023 was stable and controlled, achieving a sound total positive result.

The net result, before financial income and expenditure, shows a positive balance of €1,165,366.

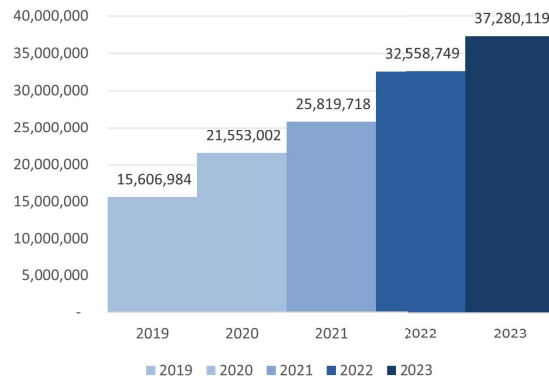
As in the previous year, a significant part of this surplus is offset by the negative balance of financial expenditure and income (-€329,898). The figure again contains considerable costs of financial fees (-€252,523) and foreign exchange losses (-€109,578).

The latter, however, was largely caused by valuation of USD deposits, affected by the plummeting exchange rate of euro versus dollar in the last months of 2023. The trend has subsequently reversed in the first months of the following year.

The total balance of income over expenditures in 2023 contributes €835,468 to INSO reserves.

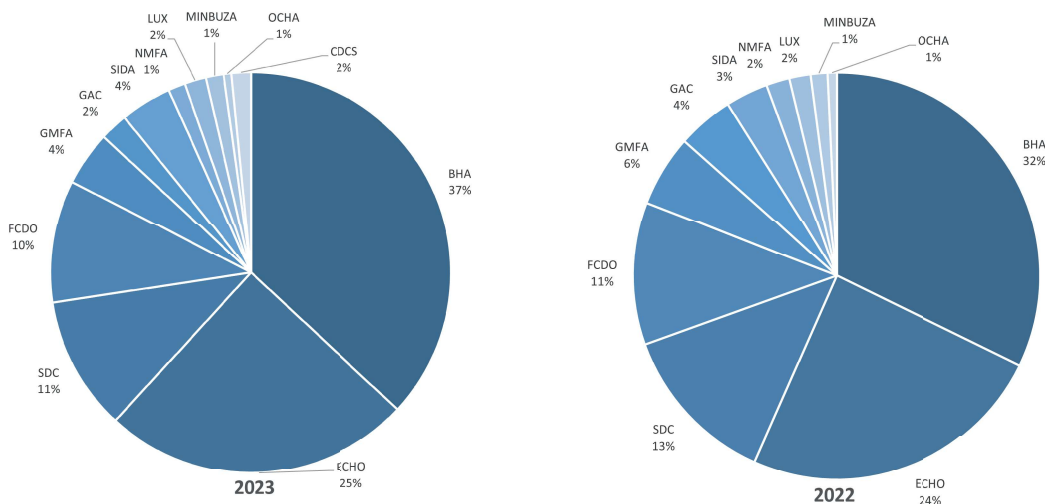
Similarly to previous years, USAID's Bureau for Humanitarian Assistance and the European Commission (ECHO) remain the main contributors towards INSO’s activities. The total contribution of these two donors provides 62% of INSO grant income in 2023 (57% in 2022).

Total income from grants 2019*-2023, EUR



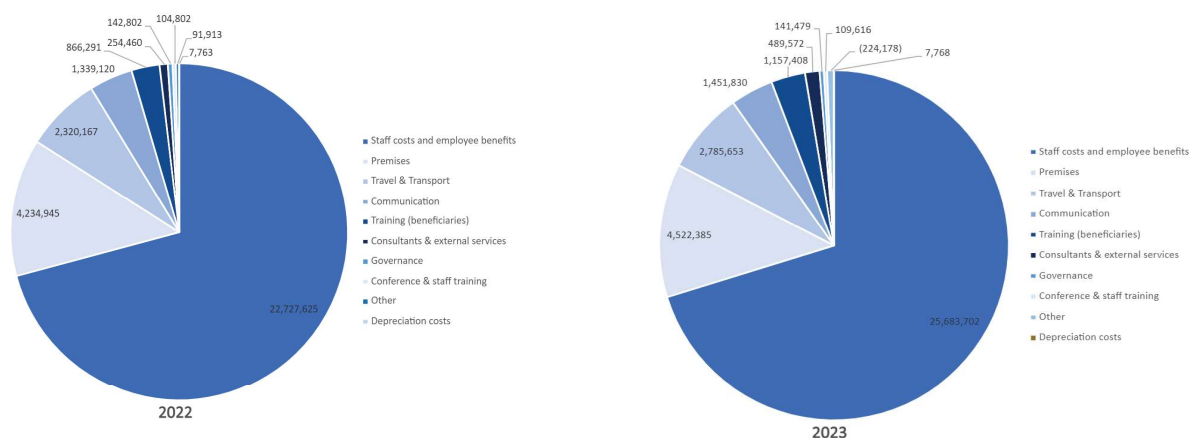
* Year 2019, calculated statistically, refers to less than a full calendar year. 2019 and 2020 were reported together as one reporting period 17 January 2019 - 31 December 2020.

INSO grant income - % contribution of donors, 2023 vs 2022**



**See page 11 for key to abbreviations.

INSO expenditure by type 2023 vs 2022



The three donors following the biggest contributors: Swiss Agency for Development and Cooperation (SDC), Foreign, Commonwealth & Development Office (UK) (FCDO), and German Ministry of Foreign Affairs (GMFA) together contribute further 25% in 2023. French Ministère de l’Europe et des Affaires étrangères (CDCS) contributed to INSO funding for the first time in 2023.

The structure of INSO expenditure mirrors the previous periods. The key component of expenditure is staff costs and employee benefits which accounted for over 71% of the total base (€25,683,702) while premises (housing and offices) costs are the next largest component. The travel costs and other project materials (such as materials for trainees) slightly increased due to the activity of the new roving training team.

The overall 15% growth in expenditure (€4,035,348) reflects INSO continuing response to the growing demand for NGO safety services. The overall variation varied greatly for individual countries’ where size changes spanned from negative to positive based on context, donors’ expansions or contraction, or mission restructuring.

In 2023 INSO launched the platform in Yemen and incurred costs of scoping missions and start-ups in Chad and Sudan, in the latter continuing support in remote mode and deploying a start-up director to Port Sudan. The Headquarters has further developed to accommodate new global and remote programmatic activity and organisational development.

INSO funding and international expenditure allocation reflects the demand for its services following the shifts of acute crises between regions.

Funding outlook & risks



INSO fundraising strategy continues to focus exclusively on grants from institutional donors; funds from the general public were not sought in 2023 and are not expected in 2024. The funding outlook from donors is assessed as good at the global, regional and country however funding at regional and country levels will remain perpetually vulnerable to changes of donor priority and capacity linked to overall changes in contexts and geo-political interests.

USAID's Bureau for Humanitarian Assistance remains our largest contributor, with DG ECHO also growing its contribution in 2023. The overall funding structure remains diverse and includes grants from the humanitarian and development budgets of the governments of Canada, France, Germany, Luxembourg, the Netherlands, Norway, Switzerland, Sweden, United Kingdom, France, and from international institutions (OCHA).

The year saw the launch of the first grant (awarded in 2022) from the French Ministry of Europe and Foreign Affairs to support a global expansion of INSO training activity via innovative digital learning solutions and deployments of training services to countries where INSO does not maintain permanent field presence. This project is expected to continue through to 2025.

At the same time, our global programming strategy received support of other donors, offering multi-year grants and strategic partnerships (FCDO: 2024-2026, MINBUZA: 2024-2027, Sida: 2024-2025). INSO Headquarters will grow its capacity to better and faster support NGO partners throughout the globe and grow its strategic impact on strengthening global coordination systems on safety & access.

Donor Abbreviation	Donor Name
BHA	USAID's Bureau for Humanitarian Assistance
CDCS	French Ministry of Europe and Foreign Affairs – Centre de Crise et de Soutien
ECHO	Directorate-General for European Civil Protection and Humanitarian Aid Operations
FCDO	United Kingdom's Foreign, Commonwealth & Development Office
GAC	Global Affairs Canada
GMFA	German Ministry of Foreign Affairs
LUX	Luxembourg Ministry of Foreign Affairs
MINBUZA	Ministry of Foreign Affairs of the Netherlands
NMFA	Royal Ministry of Foreign Affairs of Norway
SDC	Swiss Agency for Development and Cooperation
Sida	Swedish International Development Cooperation Agency
UN – OCHA (SHF)	United Nations Office for the Coordination of Humanitarian Affairs (Somalia Humanitarian Fund)



INSO staff in Nairobi, Kenya

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. INSO believes and states in its Reserve Policy that 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 areas of work and risks. Given developments during 2023, the Board examined the needs for reserves and determined that the level should be increased from €2,900,000 to €3,400,000 to allow the organisation to cover:

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

Investments policy

As at the end of 2023, INSO has no active investments or investments plans.

However, following changes in monetary policies and growth in interest rates in majority of Europe, unlike in previous years, in 2023 INSO Headquarters' bank deposits yielded modest though positive financial interest (€32,203). This income was immediately reinvested into the projects that contributed to it.



Our impact in 2023

Snapshot

Info, analysis and advice

164,884

Incidents recorded

8,064

Alerts sent



Trainings & coordination



2,022

Safety Roundtables

615

Trainings conducted

7,645

NGO staff trained

Haiti

51 partners

Mali

195 partners

Burkina Faso

171 partners

“Having INSO here is a big change. We feel like we now have some oxygen to breathe.”

Regional Program Manager, Local NGO Mozambique



Our major accomplishments



Strengthening humanitarian safety with comprehensive and responsive programming.

A year of innovation and progress, as we focused on a more integrated program approach capable of responding to needs at the country, regional and global levels as needed. This included developing several entirely new capabilities such as a remote program model, roving training capacity, and location-based reporting, while deepening our engagement across the policy space to strengthen coordination and information sharing.

The following chapters outline some of the main developments and impacts in both areas.

Our Impact in humanitarian operations

In the course of 2023, our field programs delivered services to the high satisfaction of our partners in Afghanistan, Burkina Faso, Cameroon, Central African Republic, Democratic Republic of Congo, Haiti, Iraq, Kenya, Mali, Mozambique, Niger, Nigeria, Somalia, Syria, and Ukraine. NGO communities remained strongly involved as an aggregated 91% of responders to in-country surveys stated that INSO services were relevant to their needs and helped them plan, operate, and deliver aid more safely. The operations in Niger, Nigeria, Haiti and Ukraine expanded whilst in Afghanistan, Central African Republic, Syria and Iraq we adjusted our programs for lighter footprints. In South Sudan, the service deliveries had to be suspended since March 2023 due to the non-renewal of INSO's registration in the country. Our teams engaged the South Sudanese authorities in extensive negotiations and gathered strong support from the humanitarian and the diplomatic communities in Juba. For new projects, NGO and UN partners supported INSO **start-up teams in Yemen, Chad and Sudan** and an initial scoping mission in Colombia as we prepare to launch services in these countries in 2024.

In April 2023, INSO responded to a request from the INGO forum and UN partners in Sudan with its first deployment of a **remote safety platform**. The response kept NGOs informed during this difficult period delivering nearly 60 reports which registered approximately 13000 unique engagements by nearly 90 NGOs operating in Sudan. INSO also published a forward-looking assessment which for the first time integrated a survey on evolving NGO risk management strategies into a fully interactive six-month retrospective on the crisis in Sudan. Lessons learned from this project are set to inform further agile responses in the future, such as INSO responses in Gaza and South Sudan, whilst the Sudan project is set to transition to a standard field model in 2024.



INSO staff with a partner in Mozambique

In another pilot project, INSO roving training teams built and delivered trainings for NGO communities in countries where INSO does not maintain field offices. NGO communities in Ivory Coast, Benin, Ethiopia and Chad benefited from this project in 2023 and the pilot will continue in 2024. Innovation in training was not limited to the roving component. Works have also progressed on digital training tools, online games and platforms, whilst the country offices deployed a range of new module contents, new training courses and a research project on learning under stress.

We continued our drive for tech-based innovation by introducing a brand-new iPhone/Android App to facilitate location-based reporting. Through the INSO App partners can receive “push notifications” on their phone when nearby incidents have taken place, as well as view recent alerts sent by local field teams on a map with useful features such as geo-fencing to track teams on the move. The app was launched on the Google Play Store and Apple App Store in March and has so far been downloaded by over 2800 users.

INSO measures its operational work across **four pillars of impact** which outline the main areas we intend to add value. The following takes a closer look at each area:



Saving lives and improving the safety of aid workers

Across field operations (country and remote), INSO teams delivered over 6,500 incident Alerts and Reports, followed by over 4,400 updates. Overall, INSO verified and reported over 165,000 incidents in the CHDC in 2023. This information base was used to develop over 1100 scheduled data and analytical reports, whilst INSO safety advisors also delivered over 1000 statistical and mapping services and 9600 on-request safety advisories to individual NGO. Mirroring global safety trends and demographics, international NGOs with largest field presence in high-risk countries, such as the ICRC, MSF, World Vision and NRC drove the demand for on-request services in the field. In at least 290 crisis situations, INSO intervened directly to provide on-request crisis assistance to partners, typically consisting of information, analysis, coordination, liaison or referral. Crisis assistance services were most frequently delivered in central Sahel (Niger, Mali and Burkina Faso), central Africa (CAR and DRC), Somalia and Ukraine.

Impact Story: Cameroon Lifesaving Alerts in Cameroon

In dynamic operating environments, such as Cameroon, having real-time, contextualised information can be lifesaving. Esther Njomo Omam, Executive Director of Reach Out Cameroon has witnessed first-hand how these alerts have improved the safety of her staff.

“When there are security concerns or issues, INSO will immediately send an alert [to its registered partners]. So, wherever you will be, you will already know that something has happened. We then immediately ask our staff not to move.”



INSO's Kenya team looking at recent alerts

Action Against Hunger, Cameroon has a similar experience with INSO alerts “In August 2023, we received an INSO SMS alert which indicated an OAG had mounted a Vehicular Check Point, which was preceded shortly by an armed clash. Upon receiving this alert, our team who were travelling in the area were informed and they immediately halted their movement. This very instance helped to secure the team on transit who would have otherwise been caught in a crossfire. The Alert was a lifesaver, and we are incredibly grateful and deeply appreciate the quality of this service.”

Strengthening and facilitating humanitarian access

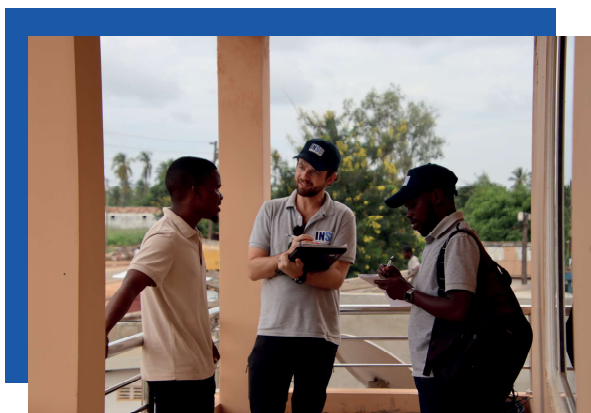
As a dedicated on-request service, our safety advisors delivered over 1600 substantial area assessments, security assessments and access advisories to registered NGO, UN and donor partners. Some of main highlights included advisories on access in Haiti (gang violence), DR Congo (M23 crisis), Ukraine (front line areas) and Afghanistan (liaison with IEA authorities), as dynamic monitoring was also required for conflict monitoring in central Sahel, Somalia and Sudan. A range of INSO trainings are also dedicated to access. In 2023, this included 95 training sessions on humanitarian negotiations, delivered to over 1200 participants in field locations.

Impact Story: Supporting Local NGOs to stay and deliver in Mozambique

INSO's programming in Mozambique has been vital for supporting local NGOs in addressing security challenges. A local NGO operating in Mozambique faced significant challenges in managing security risks and preparing for contingencies in a volatile environment. Their regional program manager gave their thoughts on INSO's presence:

"Having INSO here is a big change. We feel like we now have some oxygen to breathe, we were kind of lost with this huge amount of information coming, 'there is an attack here', 'don't go there'. With INSO, now we feel more confident to take decisions [...] INSO also gives us feedback on what we could do in different situations and advice on making decisions."

With the support of INSO, the NGO was able to navigate the security risks and continue their vital work in Mozambique.



INSO team conducting a site review for a partner in Mozambique

Enabling and sustaining humanitarian coordination:

Leadership and provision of safe spaces for humanitarian coordination is a core to INSO's mandate. In 2023, INSO maintained nearly 60 field sites across 16 high-risk countries, whilst contributing also the coordination of Sudan response from the headquarters. In terms of scheduled services, INSO teams delivered 2232 NGO security roundtables, 151 country directors meetings and 168 orientation briefings. Emergency coordination was part of field deliveries in a number of contexts, such as in Syria (earthquake), DR Congo (M23 crisis), Somalia (Las Canood), central Sahel (Niger regime change). Besides INSO-run coordination services, our field teams routinely engage and contributed to local humanitarian leadership and safety platforms (HCT, humanitarian access working groups, CMcoord platforms, UNSMS).

Impact Story: Interagency coordination during an Emergency Response in Turkey & Syria

In the wake of the earthquakes that struck Turkey and Syria in February 2023, INSO's team immediately ramped up our services to support NGO emergency coordination. A UN staff member working in Damascus says that INSO's effort exemplified humanitarianism:

"I got the impression that INSO Syria was sharing every piece of information they had available. In this sense INSO was extremely generous with their resources following the earthquake, evidencing a true humanitarian spirit."

This response, like many before, highlighted how important collective understanding is for NGOs to have a coordinated and cohesive response to emergencies, as Samya Tazmin Humanitarian Programme Manager for the UK Office for Syria in the UK Foreign, Commonwealth & Development Office highlighted:

"[I] wanted to take the opportunity to reach out today to showcase our sincere gratitude for INSO's critical role in the response. Despite the continuous risks and also the damage to INSO's Gaziantep office, INSO continued to work hard to provide the NGO/INGO community and donors with critical information and analysis. We appreciate your valued partnership during this devastating period and for the circulation of critical information to all those impacted."



Recovery efforts after the earthquake. Credit: White Helmets

Professionalising safety and security management practice:

Capacity development is a cross-cutting objective of INSO. The training component is the most visible part of this effort, with 2023 marking substantial growth in reach. INSO teams provided 615 trainings for 7645 trainees in 90 field locations and 7 languages. 92% of participants were national staff, 24% were women and 10% were employed with national NGOs. All INSO trainings are partners-centered, established on local training needs assessments, tailored to specific areas and communities and built with the use of innovative adult-learning methodologies including serious games and simulations. The training portfolio ranges from light one-day introductory courses on humanitarian principles, safety and access (116 sessions) to more advanced courses on crisis management (41 sessions) and humanitarian negotiations (95 courses). A substantial part of the activity is dedicated to personal safety, survival in hostile situations and tactical first aid (combined 140 sessions) whilst systemic courses on NGO safety and security management also remain high on demand (over 150 sessions). Aside from the training activities, INSO safety advisors delivered over a 100 on-request reviews of NGO security policies and plans and premises in 2023.

“Because of what I had learnt, I was able to negotiate for this project to be accepted.”

Katiénindjo Abou Soro,
Génération Femme du 3ème Millénaire (GFM3).

Impact Story: INSO Roving Training Team

In 2023, INSO established a roving training team to ensure that local staff in hard-to-reach places could access life-saving training to do their job better. “Local NGO staff are critical to the delivery of many humanitarian services. They are embedded in communities and often face risks in their day-to-day humanitarian work. These trainings can equip them with the tools with tools that can help them keep safe and deliver aid in a principled way,” says Félicie Chevallier, INSO’s Global Training Manager.



INSO team conducting a training in Ethiopia

In 2023 our team conducted 23 training sessions across 7 locations. They trained over 300 NGO workers, including 278 national staff, on Humanitarian Access Negotiations and NGO Safety and Security Management.

Training participants in Côte d’Ivoire have already put into action what they have learnt. “Following the training, my team was confronted with the refusal of a nutrition project by the community of a village. Because of what I had learnt, I was able to negotiate for the project to be accepted. Today, the project is underway in this locality,” says Katiénindjo Abou Soro, a staff member of Génération Femme du 3ème Millénaire (GFM3).

Our impact in policy, coordination, and information

Besides our work in support of humanitarian operations, throughout the year we also pursued our mandate to inform and support the wider community on issues of safety and access including:

Strengthening humanitarian coordination: INSO continued to regularly contribute to global forums shaping policy and discourses on NGO access and safety including serving as a regular member of the Saving Lives Together Oversight Committee (SLT-OC) as well as contributing to UNOCHA's Global Access Working Group (GAWG) and the Humanitarian Access Platform under Project Frontline.

In the SLT-OC, INSO has focused on improving field level reporting while recommending improvements to the committee mandate. In the GAWG, INSO provides the global evidence base with a monthly interactive report and dashboard structured around UNOCHA's Access Monitoring & Reporting Framework while also contributing field perspective from our daily operations. For Project Frontline, INSO remained an active participant in discussions and occasionally provided structured briefs on topics such as the role of partnerships using Sudan as a case study.

Among several external engagements at conferences, INSO participated in a 2023 United Nations Economic and Social Council Humanitarian Affairs Segment panel on Collectively advancing the protection of humanitarian and health workers' progresses, gaps and next steps and as a panelist at the European Humanitarian Forum's panel on the Protection and safety of humanitarian personnel.

In support of humanitarian policy, INSO continued to cultivate its core global audience, adding 64 senior humanitarian staff to its list of recipients of global analysis reports. In total, INSO's global analysis reports generated approximately 25000 unique engagements by members of our global network throughout the year.

In-coordination with country offices, nearly 600 senior leaders for NGOs and donors were provided common visibility on emerging issues through three webinars: *Regional Implications of the Conflict in Palestine*; *Humanitarian access and bureaucratic impediments, and security challenges in Mali*; and *Developing security dynamics in Burkina Faso*.

To further bridge the gap between operational realities in the field and regional strategies, INSO re-launched dedicated regional analysis for the Great Lakes, Horn of Africa, Lake Chad Basin and Ukraine regions, with positive feedback from stakeholders.

We also offered expert advice and support to several NGO research publications and, towards the end of the year, INSO had the opportunity to brief EU and like-minded member states in New York on the issue of humanitarian safety, ahead of voting on the UN annual resolution on the topic.

To strengthen the information base for humanitarian policy, INSO continued development of its Conflict & Humanitarian Data Centre (CHDC) undertaking a major redesign of the user interface and adding new countries, including Mozambique and Haiti.

Originally launched in April 2022, the CHDC is already the world's largest and most accurate database of incidents involving humanitarians and is widely used by operational NGOs across our country platforms. The new interface simplifies extracting and comparing data between contexts and will make it more useful for global and regional level analysis and is already proving useful in providing a detailed dashboard for the UN led Global Access Working Group (GAWG).

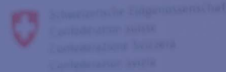
Looking ahead we continue to work with partners to identify new ways it can contribute to informing global policy and research and are working towards a vision of a common operating platform.

INSO

INTERNATIONAL NGO SAFETY ORGANISATION
Analysis & Advice for Humanitarians



Co-funded by
the European Union



UKaid
from the United Kingdom



Principles, Accountability & Risk

Leadership

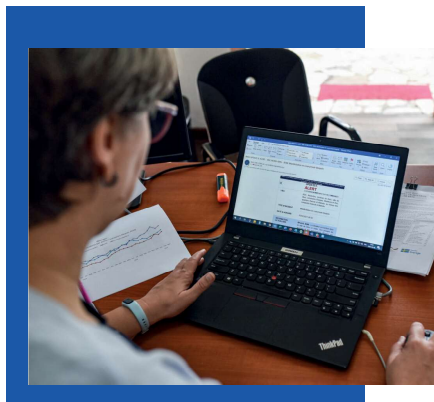
The Board members are INSO's strategic directors and are appointed by the unanimous decision of existing Board members. The articles of incorporation require not fewer than three Board members at all times. No maximum number of members is specified.

Board members are required to declare and register their interests if any, and to read 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, 2nd Term
Sonia Di Mezza (Mrs)	17.1.2019 – Present, 2nd Term
Nicolas Lee (Mr)	17.1.2019 – Present, 2nd Term

The Board meets at least twice 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 2023, the board met twice including in June to review and approve the Annual Accounts & Report and again in September for a wider and more strategic in the margins of the INSO Annual Staff Conference. At this meeting they reviewed the director's report, management accounts, and risk register and had the opportunity to interact with staff from across the world.



Checking INSO alerts.

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 a salaried employee in the position of Executive Director. However, neither he nor any other Board members received any remuneration in respect of their duties as Board members other than reimbursement of out-of-pocket travel expenses.

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

Key management personnel & executive compensation

The key management personnel responsible for controlling, running, and operating INSO on a day-to-day basis are the Senior Management Team. This team comprises the Executive Director and the seven departmental Directors of Finance, Human Resources, Operations, Field Programmes, Analysis & Research, Technology & Innovation, and Internal Audit.

The remuneration of the Senior Management Team was reviewed in 2023 as part of an organisation wide benchmarking project but no changes were made until 2024 after the salaries for national and international staff in the field had been updated.

Remuneration, including that of the SMT, is set in reference to independent external benchmark data provided by Birches Groups and in accordance with internal policy framework overseen by the Human Resources department.

No member of the SMT, or the Executive Director, has any involvement in setting their own remuneration, with the latter being set independently by the Board of Directors.

Organisation & structure

INSO is a non-profit foundation 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 organizational core. Our headquarters is structured across seven functional departments.

Service-focused departments include:

- Department of Field Programmes – responsible for programme delivery to NGOs working in high-risk field locations
- Department of Analysis & Research – responsible for programme delivery to headquarters-based partners and stakeholders.
- Department of Technology and Innovation – responsible for the development and management of digital services to partners at all levels.

Support-focused departments:

- Finance – manages all accounting and financial management.
- Human Resources – manages recruitment, employee relations, compensation & benefits, HR administration.



- Operations – manages administration, security and risk management, procurement and Information Technology (IT).
- Internal Audit – manages internal and external audit schedules

INSO continued to build its headquarters throughout 2023 with new positions aimed at balancing both delivering service and managing growth.

INSO country offices are registered as branch offices of INSO in the Hague with the exception of INSO Kenya which is registered as an independent NGO in accordance with the requirements of that country. At the close of 2023, INSO had 17 country offices and a headquarters in The Hague. INSO currently comprises around 1,400 staff globally (1,307 FTE). Close to 90% of INSO personnel are nationals of the country they work in.



Discussion during a roundtable in Cameroon.

Our principles

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, Facilitator 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

INSO continued to pursue the risk mitigation measures validated by the Board members in the organisational risk register, concluded the implementation of many controls, and further strengthened its global risk management process through the establishment of a new Risk Management Framework. These efforts encompassed individual departments and country platforms.

In terms of organisational risks, the top organisational risks remained the same as in the year before

- 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 remains the greatest consideration for INSO. The key mitigation measure against this risk for 2023, 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. A systematic centralized analysis process of internal security incidents was also maintained to ensure pro-active organisational learning and foster continual improvement.



As was planned last year, the risks related to recruitment of sufficiently qualified personnel were further mitigated by completion of the salary benchmarking exercise for national and international staff to ensure INSO remains competitive in the wider marketplace. The headquarter staff element will be addressed in FY2024.

The risks of fraud, corruption and financial mismanagement remained mitigated through the layered and robust financial controls in place at field and country level, supported by an extensive annual program of internal audits and comprehensive policy environment.

In terms of principles and safeguarding, we maintained an overall robust policy environment – code of conduct, whistleblowing procedures and dedicated hotline- while continuing to provide mandatory training in ethics, safeguarding and principles through the comprehensive e-learning module developed last year.

Looking ahead, we have completed background work on a comprehensive new Risk Management Framework to centralize risk assessments across the organisation for improved visibility and monitoring. Implementation will begin throughout 2024.

Monitoring and Accountability

On the headquarters level, we have initiated an overhaul of INSOs monitoring and evaluation system with works ongoing on impact framework, centralization of ME data as well as identification of learning spaces and opportunities. As a precursory step to the Impact Framework, INSO developed a new system for standardised tracking of outputs across INSO countries and projects. The output tracking system shows sub-optimal use of INSO on-request services by local NGOs (LNGO members represent over 40% of registered partners, but only approximately 10% of delivered on-request services have been requested by local NGOs). The tracking tool constitutes a good starting point for INSO to analyse field issues across all country offices in closer detail (with clear factors and causes differing based on contexts) and to draw necessary operational adjustments and service evolution.

Our strategic plan for 2023 also included consolidating and improving our grant management capacity at the core level, and in the field. From successful interventions, we have reviewed and upgraded internal systems for regional grants, reviewed internal compliance monitoring and inserted more grants-management capacities to the headquarters as well as to the field operations.



INSO staff visit partners in Cameroon.



Financial statements

Balance sheet



<u>Ref.</u>	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
ASSETS		
	Fixed assets	
1.	- Tangible fixed assets	13,870 21,638
	Total fixed assets	13,870 21,638
	Current assets	
2.	- Receivables	1,546,540 1,775,598
3.	- Cash and cash equivalents	13,587,330 8,609,218
	Total current assets	15,133,870 10,384,816
	Total assets	15,147,740 10,406,454
LIABILITIES		
	Reserves and funds	
4.	- Continuity reserve	3,578,867 2,743,399
	Total reserves and funds	3,578,867 2,743,399
5.	Short-term liabilities	11,568,873 7,663,055
	Total liabilities	15,147,740 10,406,454

Statement of income & expenditure



	€	€	
	2023	2022	<i>increase/ decrease (+/-)</i>
	Total	Total	<i>% change</i>
<u>Income</u>			
6. Grant income	37,280,119	32,558,749	15%
Income from sales of donated assets	9,742	0	N/A
Other income	741	83	791%
Total income	37,290,601	32,558,833	15%
<u>7. & 8. Expenditure</u>			
Expenditure on charitable activities	36,125,235	32,089,888	13%
Balance of income and expenditure before financial income and expenditure	1,165,366	468,945	149%
9. Financial income and expenditure	-329,898	-323,558	2%
Balance from income and expenditure	835,468	145,387	475%
Allocation of balance from income and expenditure			
- Continuity reserve	-835,468	-145,387	475%
Balance from income and expenditure (- surplus/ + deficit)	-835,468	-145,387	475%

Cash flow statement



	01-01-2023 up to 31-12-2023		01-01-2022 up to 31-12-2022	
	2023		2022	
	€	€	€	€
<u>Cash flow from operating activities</u>				
Result		835,468		145,387
Depreciations		<u>7,768</u>		<u>7,763</u>
			843,236	153,150
Mutations in work capital:				
- Receivables		229,058		937,635
- Short-term liabilities		<u>3,905,818</u>		<u>-877,609</u>
Total mutations in work capital			<u>4,134,876</u>	<u>60,026</u>
Total cash flow from operating activities		<u>4,978,112</u>		<u>213,176</u>
<u>Cash flows used in investing activities</u>				
Purchases		0		0
Desinvestments*		<u>0</u>		<u>196</u>
Total cash flows used in investing activities			-	196
<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			-	-
Net increase/decrease in cash and cash equivalents		<u>4,978,112</u>		<u>213,372</u>
Cash and cash equivalents at year end		13,587,330		8,609,218
Cash and cash equivalents at beginning of period		<u>8,609,218</u>		<u>8,395,846</u>
Changes in cash and cash equivalents		<u>4,978,112</u>		<u>213,372</u>

*Sales of assets disclosed in the income Statement referred to fully expensed item (NBV=0)

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 Cash and Cash equivalents. Cash placed on deposit for more than one year is disclosed as fixed asset investment.

Creditors and provisions

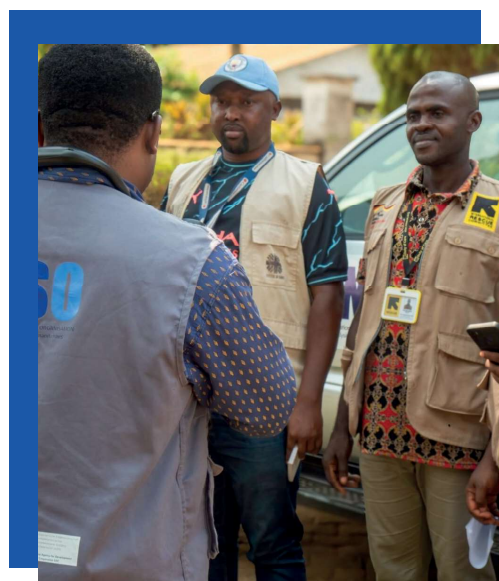
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of past event, it is probable that a transfer of economic benefit

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



Partners in Cameroon

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.



A training in Cotonou, Benin.

Notes to the balance sheet

1. Tangible fixed assets

	<i>Office equipment</i>	<i>Automation</i>	<i>Vehicles</i>	<i>Total</i>
	€	€	€	€
<i>Opening balance</i>	4,110	0	17,529	21,638
<i>Minus: depreciation</i>	-1,758	0	-6,010	-7,768
<i>Minus: deinvestments</i>	0	0	0	0
<i>Net book value per 31 December 2023</i>	<u>2,351</u>	<u>0</u>	<u>11,519</u>	<u>13,870</u>
<i>Accumulated investments</i>	6,504	0	30,049	36,553
<i>Minus: accumulated depreciations per 31 December 2023</i>	<u>-4,153</u>	<u>0</u>	<u>-18,530</u>	<u>-22,683</u>
<i>Net book value per 31 December 2023</i>	<u>2,351</u>	<u>0</u>	<u>11,519</u>	<u>13,870</u>



HEIST Training in Ukraine.

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<u>Receivables</u>		
Grants	651,896	833,495
Prepayments & stocks	687,779	718,073
Supplier Advances	24,667	63,285
Deposits	148,618	146,798
Employee advances	6,075	5,051
Other receivables	27,505	8,897
	<u>1,546,540</u>	<u>1,775,598</u>
- Grants		
Swiss Agency for Development and Cooperation	147,391	401,014
European Community Humanitarian Aid office	291,627	131,763
Royal Ministry of Foreign Affairs of Norway	201	8,650
USAID's Bureau for Humanitarian Assistance	11,423	0
Foreign, Commonwealth & Development Office	201,255	292,068
	<u>651,896</u>	<u>833,494</u>
<u>Cash and cash equivalents</u>		
Bank accounts of head office	12,833,880	8,014,194
Bank accounts in foreign countries & Pre-paid cards	638,306	480,732
Petty cash	115,473	84,454
Credit card	-329	29,838
	<u>13,587,330</u>	<u>8,609,218</u>

Cash and cash equivalents can be withdrawn upon demand and are deposited in 11 current accounts in the Netherlands and 47 current accounts abroad in various currencies.

LIABILITIES

Continuity reserve

Balance 1 January	2,743,399	2,598,012
Allocation net income and expenditure	835,468	145,387
Net mutation	<u>835,468</u>	<u>145,387</u>
Balance 31 December	<u>3,578,867</u>	<u>2,743,399</u>

The unrestricted reserves are at free disposal to the Board of Trustees. The reserve amounted to € 3,578,867 at the year end.

The target level of INSO reserve in 2023 was set at € 2,900,000. Due to continued growth of the organisation and its increasing complexity in the operating model, INSO again reviewed the target level following the closure of 2023 accounts. The new target of the continuity reserve is set at € 3,400,000. The additional reserve of € 178,867 will be reinvested for further programmatic development of INSO HQ.

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<u>Short-term liabilities</u>		
Grants (received in advance)	9,421,167	5,401,104
Interest earned on grants advances	10,416	0
Taxes & social contributions	452,523	729,685
Holiday provisions and other statutory Employee oblig:	1,129,410	1,155,587
Suppliers	505,061	327,560
Employee net salaries	40,695	39,316
Other short-term liabilities	9,601	9,804
Total short-term liabilities	<u>11,568,873</u>	<u>7,663,055</u>
- Grants (received in advance)		
Swiss Agency for Development and Cooperation	2,288,263	995,968
European Community Humanitarian Aid office	5,060,703	1,952,091
Swedish International Development Cooperation Agen	470,155	933,020
Ministry of Foreign Affairs of the Netherlands	34,016	66,177
Canadian Department of Foreign Affairs, Trade and De	616,121	409,160
United Nations Office for the Cooperation of Humanita	107,228	8,995
USAID's Bureau for Humanitarian Assistance	175,377	91,030
Foreign, Commonwealth & Development Office	3,988	194,663
Ministère de l'Europe et des Affaires étrangères	665,317	750,000
Total grants (received in advance)	<u>9,421,167</u>	<u>5,401,104</u>

Rights & obligations not included in the balance sheet

Contingent liabilities

INSO has multiple annual lease commitments on land and buildings (HQ and local offices and guesthouses), as well as vehicles. The total commitments are € 285,335 expiring within one year and € 155,888 expiring within two and five years. An overview of the lease contracts commitments per region is indicated in appendix "4. Overview of lease commitments".

Post balance sheet events

Any material occurrences about which INSO acquired knowledge after the year ended 31 December 2023 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



	€	€	
	2023	2022	<i>increase/ decrease (+/-)</i>
INCOME			
<u>Grant income</u>	<u>Total</u>	<u>Total</u>	<u>% change</u>
European Community Humanitarian Aid office	9,286,846	7,946,846	17%
Swiss Agency for Development and Cooperation	4,021,772	4,191,866	-4%
Royal Ministry of Foreign Affairs of Norway	511,614	603,091	-15%
Foreign, Commonwealth & Development Office	3,695,124	3,695,720	0%
USAID's Bureau for Humanitarian Assistance	13,755,961	10,493,321	31%
	532,161	433,823	23%
German Ministry of Foreign Affairs	1,630,000	1,850,000	-12%
Swedish International Development Cooperation Agency	1,542,609	1,097,988	40%
Canadian Department of Foreign Affairs, Trade and Development	838,062	1,455,109	-42%
Le Gouvernement du Grand-Duché du Luxembourg	650,000	550,000	18%
Ministère de l'Europe et des Affaires étrangères	584,683	0	N/A
United Nations Office for the Cooperation of Humanitarian Affairs	231,287	240,984	-4%
Total grant income *	<u>37,280,119</u>	<u>32,558,749</u>	<u>15%</u>
Restricted	34,558,575	30,256,877	14%
Unrestricted	2,721,544	2,301,872	18%
EXPENDITURE			
<u>Restricted expenditure on charitable activities</u>			
Staff costs and employee benefits	24,022,240	21,165,896	13%
Conference & staff training	89,757	35,954	150%
Premises	4,417,160	4,084,447	8%
Travel & Transport	2,694,644	2,238,612	20%
Communication	1,404,707	1,278,851	10%
Governance	141,302	131,562	7%
Training (beneficiaries)	1,157,404	849,824	36%
Consultants & external services	406,182	201,257	102%
Other	0	0	N/A
Total restricted expenditure on charitable activities	<u>34,333,397</u>	<u>29,986,401</u>	<u>14%</u>

	€	€	increase/ decrease (+/-)
<u>Unrestricted expenditure on charitable activities</u>			
	2023	2022	% change
Staff costs and employee benefits	1,661,462	1,561,729	6%
Conference & staff training	19,859	68,848	-71%
Premises	105,226	150,498	-30%
Travel & Transport	91,009	81,555	12%
Communication	47,122	60,270	-22%
Governance	177	11,240	-98%
Depreciation costs	7,768	7,763	0%
Training (beneficiaries)	4	16,467	-100%
Consultants & external services	83,390	53,203	57%
Other	-224,178	91,913	-344%
Total unrestricted expenditure on charitable activities	1,791,838	2,103,486	-15%

All support costs relate to the sole charitable activity, developing, operating and managing safety platforms, and are allocated against these.

	€	€	increase/ decrease (+/-)
<u>- Staff costs and employee benefits</u>			
	2023	2022	% change
	Total	Total	
Wages and salaries	21,480,126	19,333,912	11%
Taxation and social security	2,084,183	1,625,917	28%
Other staff related costs	2,119,393	1,767,795	20%
Subtotal personnel costs	25,683,702	22,727,625	13%
<i>Average number of employees during the year (FTE):</i>	<i>2023</i>	<i>2022</i>	<i>% change</i>
<i>Headquarters (NL)</i>	<i>48</i>	<i>39</i>	<i>23%</i>
<i>International staff (abroad)</i>	<i>113</i>	<i>109</i>	<i>4%</i>
<i>Local staff (abroad)</i>	<i>1,257</i>	<i>1,160</i>	<i>8%</i>
Total number of employees	1,417	1,307	8%

* In that ca. 542 refer to Field Monitors in 2023 (513 in 2022)

	€	€	increase/ decrease (+/-)
- Depreciation costs			
	2023	2022	% change
Office Equipment depreciation	1,758	1,753	0%
Vehicle depreciation	6,010	6,010	0%
Total depreciation costs	7,768	7,763	0%
Financial income and expenditure (+ gain/-loss)			
	2023	2022	% change
Interests and bank fees	-220,320	-283,567	-22%
Currency exchange rate differences	-109,578	-39,991	174%
Total financial income and expenditure	-329,898	-323,558	2%
- Split into interest income and bank fees	2023	2022	% change
Interest income	32,203	0	N/A
Bank fees	-252,523	-283,567	-11%
	-220,320	-283,567	-22%

After years of negative interests, interests on savings accounts turned positive in 2023. As per donor requirements, interests generated by unused advance payment received from donors are either refunded to donors or used to fund INSO programmes depending on the terms of the contract. Interests are disclosed as financial income in the later case. The portion of interests generated by cash held in reserves is also disclosed as financial income.

	2023	2022	% change
European Community Humanitarian Aid office	20,802	0	N/A
Royal Ministry of Foreign Affairs of Norway	387	0	N/A
Foreign, Commonwealth & Development Office	407	0	N/A
German Ministry of Foreign Affairs	0	0	N/A
Canadian Department of Foreign Affairs, Trade and Development	1,720	0	N/A
Ministry of Foreign Affairs of the Netherlands	799	0	N/A
Ministère de l'Europe et des Affaires étrangères	2,647	0	N/A
INSO reserve funds	5,440	0	N/A
	2023	2022	% change
Realised currency exchange rate differences	-128,212	836	-15437%
Unrealised currency exchange rate differences	18,634	-40,827	-146%
	-109,578	-39,991	174%

Appendices

Summary of Funding contracts

Project	Contract ref.	Balance		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 31-12-2023
		01-01-2023										
INSO Core - (Project CDCS)	2022-284	750,000	0	428,583	42,858	471,442	0	0	0	278,558		
INSO DRC	CASPER 2023-251	0	500,000	102,947	10,295	113,241	0	0	0	386,759		
Total Ministère de l'Europe et des Affaires étrangères		750,000	500,000	531,530	53,153	584,683	0	0	0	665,317		
INSO Nigeria	300431-108 PO : 40118081	0	-226	-226	0	-226	0	0	0	0		
INSO Syria	204516	-129,438	258,101	114,589	12,884	127,473	-1,619	0	-2,809	0		
INSO Mali - Burkina - Niger	40129459	194,663	1,150,931	1,207,089	148,472	1,355,561	309	0	-207	-10,483		
INSO Mozambique	301363	0	416,557	370,929	45,624	416,553	2	1	0	0		
INSO Nigeria	301362 - 106	0	255,462	255,227	35,999	291,225	45	0	1,137	-34,671		
INSO Afghanistan	301019-405	-162,630	726,028	632,152	77,755	709,907	5,108	0	-4,477	-156,094		
INSO Somalia	300978-403	0	144,770	126,880	17,890	144,770	0	0	0	0		
INSO Syria	301143-407	0	653,355	573,048	80,800	653,848	0	0	486	-6		
INSO Core	301072-102	0	0	-3,988	0	-3,988	0	0	0	3,988		
Total Foreign, Commonwealth & Development Office		-97,406	3,604,977	3,275,700	419,424	3,695,124	3,846	1	-5,869	-197,268		



INSO staff in Central African Republic.

Project	Contract ref.	Balance 01-01- 2023	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 31-12-2023
		€	€	€	€	€	€	€	€	€
INSO Mali	ECHO/-AF/BUD/2021/92075	-3,590	3,590	0	0	0	0	0	0	0
INSO DRC	ECHO/COD/BUD/2021/91009	-40,260	375,000	312,841	21,899	334,740	0	0	0	0
INSO HOA	ECHO/-HF/BUD/2021/91023	-5,784	5,784	0	0	0	0	0	0	0
INSO Burkina	ECHO/-AF/BUD/2021/92096	176,760	0	314,469	22,013	336,482	0	0	0	-159,722
INSO Nigeria	ECHO/-AF/BUD/2021/92115	210,277	267,636	446,647	31,265	477,912	0	0	0	0
INSO Cameroon	ECHO/-AF/BUD/2021/92116	-21,380	21,380	0	0	0	0	0	0	0
INSO Niger	ECHO/-AF/BUD/2021/92117	-7,882	7,882	0	0	0	0	0	0	0
INSO Syria	ECHO/SYR/BUD/2021/91029	-4,549	175,222	158,713	11,110	169,823	0	850	0	0
INSO South Sudan	ECHO/-AF/BUD/2021/91042	389,527	470,000	803,296	56,231	859,527	0	0	0	0
INSO Mozambique	ECHO/-SF/BUD/2021/91027	80,508	60,000	131,316	9,192	140,508	0	0	0	0
INSO CAR	ECHO/-AF/BUD/2022/92001	119,349	80,000	186,307	13,042	199,349	0	0	0	0
INSO Ukraine	ECHO/UKR/BUD/2022/91012	-48,318	1,200,000	682,373	47,766	730,139	0	0	0	421,543
INSO Cameroon	ECHO/-AF/BUD/2022/92017	266,410	150,000	389,168	27,242	416,410	0	0	0	0
INSO Mali	ECHO/-AF/BUD/2022/92036	88,297	99,950	175,932	12,315	188,247	0	0	0	0
INSO Niger	ECHO/-AF/BUD/2022/92046	137,829	0	222,270	15,559	237,829	0	0	0	-100,000
INSO Afghanistan	ECHO/-AS/BUD/2022/91011	149,343	800,000	772,489	54,074	826,564	0	0	0	122,779
INSO HOA	ECHO/-HF/BUD/2022/91019	333,792	160,000	461,488	32,304	493,792	0	0	0	0
INSO Haiti	ECHO/-AM/BUD/2023/91003	0	280,000	242,127	16,949	259,076	0	0	0	20,924
INSO Syria	ECHO/SYR/BUD/2023/91008	0	400,000	403,650	28,255	431,905	0	0	0	-31,905
INSO DRC HOA MOZ SSD	ECHO/-HF/BUD/2023/91054	0	4,400,000	1,263,581	88,451	1,352,032	0	0	0	3,047,968
INSO MAL BFA NER CAR CM	ECHO/-AF/BUD/2023/91076	0	2,680,000	1,637,215	114,605	1,751,820	0	0	0	928,180
INSO Yemen	ECHO/YEM/BUD/2023/91004	0	600,000	75,412	5,279	80,691	0	0	0	519,309
Total European Community Humanitarian Aid office		1,820,328	12,236,444	8,679,295	607,551	9,286,846	0	850	0	4,769,076

Project	Contract ref.	Balance 01-01- 2023	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 31-12-2023
		€	€	€	€	€	€	€	€	€
INSO Core	7440891	409,160	1,045,023	838,062	0	838,062	0	0	0	616,121
Total Canadian Department of Foreign Affairs, Trade and Dev		409,160	1,045,023	838,062	0	838,062	0	0	0	616,121
INSO Core	S09-08-12-321.50	0	0	0	0	0	0	0	0	0
INSO Core	S09-42 – 321.50 ALL20/21	0	0	0	0	0	0	0	0	0
INSO Core		0	1,630,000	1,630,000	0	1,630,000	0	0	0	0
Total German Ministry of Foreign Affairs		0	1,630,000	1,630,000	0	1,630,000	0	0	0	0
INSO Sahel (BFA,NER,MAL) §		0	650,000	650,000	0	650,000	0	0	0	0
Total Le Gouvernement du Grand-Duché du Luxembourg		0	650,000	650,000	0	650,000	0	0	0	0
INSO Core	4000005665	66,177	500,000	532,161	0	532,161	0	0	0	34,016
Total Ministry of Foreign Affairs of the Netherlands		66,177	500,000	532,161	0	532,161	0	0	0	34,016
INSO Afghanistan	AFG-22/0013	-8,650	259,294	234,434	16,410	250,844	0	0	0	-201
INSO Core	QZA-22/0212	0	260,770	260,770	0	260,770	0	0	0	0
Total Royal Ministry of Foreign Affairs of Norway		-8,650	520,063	495,204	16,410	511,614	0	0	0	-200
INSO Somalia	22/3485/RA1/EP/INGO/21878	8,995	111,333	106,698	7,469	114,166	526	0	-5,635	0
INSO Somalia	CBPF-SOM- 23-R-INGO-25711	0	224,348	109,459	7,662	117,121	0	0	0	107,228
Total United Nations Office for the Cooperation of Humanitar		8,995	335,681	216,156	15,131	231,287	526	0	-5,635	107,228

Summary of expenditure per region

	Restricted expenditure 2023	Unrestricted expenditure 2023	Total expenditure* 2023	Restricted expenditure 2022	Unrestricted expenditure 2022	Total expenditure* 2022
	€	€	€	€	€	€
Afghanistan	2,640,181	-17,749	2,622,432	2,919,340	28,867	2,948,207
Burkina Faso	2,841,018	10,007	2,851,025	2,498,146	12,172	2,510,318
Central African Republic	1,804,444	237	1,804,681	1,703,429	16,983	1,720,412
Cameroon	1,709,180	9,209	1,718,390	1,427,201	12,320	1,439,522
Chad	0	30,641	30,641	0	0	0
Democratic Republic of Congo	2,413,346	11,277	2,424,622	2,019,301	17,807	2,037,109
Haiti	1,277,546	7,621	1,285,166	255,164	71,084	326,248
Iraq	1,277,221	-66,954	1,210,267	1,863,069	36,853	1,899,922
Lebanon	0	0	0	0	28,365	28,365
Libya	0	0	0	0	32,377	32,377
Mali	2,824,995	15,886	2,840,881	2,520,974	9,453	2,530,427
Mozambique	1,300,178	8,571	1,308,749	478,336	25,024	503,360
Niger	2,160,690	36,181	2,196,871	1,863,501	17,324	1,880,824
Nigeria	1,586,919	6,811	1,593,731	1,865,192	10,553	1,875,745
South Sudan	1,837,668	-968	1,836,700	2,009,008	11,502	2,020,510
Sudan	0	37,443	37,443	0	0	0
Syria	2,172,618	-7,064	2,165,554	2,348,000	-17,580	2,330,420
Ukraine	2,935,171	27,601	2,962,772	1,324,903	30,403	1,355,307
Horn of Africa (Kenya/Somalia)	2,591,508	-268,682	2,322,825	2,451,546	165	2,451,711
Yemen	75,412	32,750	108,162	0	6,645	6,645
Subtotal	31,448,095	-127,183	31,320,912	27,547,113	350,317	27,897,430
Headquarter	3,137,242	1,919,604	5,056,846	2,709,763	1,766,261	4,476,024
Total	34,585,337	1,792,421	36,377,758	30,256,876	2,116,578	32,373,454
	34,585,337	1,792,421	36,377,758	29,986,401	1,828,967	31,815,368
			0			

* excluding foreign exchange differences

The negative totals in unrestricted expenditure by country 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 HQ. If holidays are consumed or paid out, in turn, the actual cost are posted to the restricted expenditure (under grants' codes). In case of Horn of Africa the negative amount also refers to the reversal of a provision for tax interest waived by the Kenyan Authorities (KRA).

Overview of lease commitments

Lease commitments	2024	2025	2026	2027	2028
- Afghanistan	4,359	0	0	0	0
- Burkina Faso	19,274	0	0	0	0
- Central African Republic	0	0	0	0	0
- Cameroon	28,356	0	0	0	0
- Democratic Republic of Congo	34,842	0	0	0	0
- Haiti	7,551	0	0	0	0
- Horn of Africa (Kenya/Somalia)	25,673	0	0	0	0
- Iraq	0	0	0	0	0
- Mali	1,381	0	0	0	0
- Mozambique	8,140	0	0	0	0
- Niger	3,461	0	0	0	0
- Nigeria	0	0	0	0	0
- South Sudan	4,947	0	0	0	0
- Syria (in that Lebanon, Turkey, Jordan)	3,346	0	0	0	0
- Ukraine	7,824	0	0	0	0
- The Netherlands	136,182	155,888	0	0	0
Total	285,335	155,888.28	-	-	-
Within 1 year	285,335				
Within 2-5 years	155,888				



A first aid training in Ukraine.

INDEPENDENT AUDITOR'S REPORT

To: the management of Stichting International NGO Safety Organisation.

A. Report on the audit of the financial statements 2023 included in the annual report.

Our opinion

We have audited the financial statements 2023 of Stichting International NGO Safety Organisation based in 'S-Gravenhage, the Netherlands.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting International NGO Safety Organisation at 31 December 2023 and of its result for 2023 in accordance with the 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organizations' of the Dutch Accounting Standards Board).

The financial statements comprise:

1. the balance sheet as at 31 December 2023;
2. the statement of income and expenditure for 2023; 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 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 audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Wamberg Offices
Wamberg 37
1083 CW Amsterdam
Telefoon 020 571 23 45

E-mail info@dubois.nl
www.dubois.nl
KvK nummer 34374865



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

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

The other information consists of:

- Management Board's report (page 2 -27);
- Other information.

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

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 Board's report in accordance with Guideline for annual reporting 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organizations').

C. Description of responsibilities regarding the financial statements

Responsibilities of the management for the financial statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 'RJ-Richtlijn 640 Organisaties zonder winststreven' (Guideline for annual reporting 640 'Not-for-profit organizations'). 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.

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

Amsterdam, 1 July 2024

Dubois & Co. Registeraccountants

G. Visser RA



Other information

Legal & administrative information



Trustees

Mr Nicolas Lee
Ms Sonia Di Mezza
Ms Foluke Mogaji

Chief Executive

Mr Nicolas Lee

Registered office

Grote Marktstraat 43-C
The Hague 2511 BH

Company registration number

73728489

Auditor

Dubois + Co
Oranje Nassaulaan 1
Amsterdam 1075 AH

Principal Banker

ING BANK N.V.
Amsterdam 1102 BW

Solicitors

Buren
Johan de Wittlaan 15
The Hague 2517 RJ

Advisor

Jac's den Boer & Vink B.V.
Provincialeweg 1A
Haastrecht 2851 EA

Thank you

Our work is made possible thanks to the support of our donors



INSO

INTERNATIONAL NGO SAFETY ORGANISATION
Analysis & Advice for Humanitarians

 INSO-org

 INSOinfo

 NGOsafety

 NGOsafety.org