

ANNUAL REPORT 2022
01-01-2022 / 31-12-2022

Utrecht, may 10 2023

Voor waarmerkingsdoeleinden
CvK Accountancy Advies
11 mei 2023

Paraaf



DEAFBLIND INTERNATIONAL

ANNUAL REPORT 2022

TABLE OF CONTENTS

Annual report

| | |
|--------------------|---|
| General | 3 |
| Financial position | 5 |

Financial statements

| | |
|--|----|
| Balance sheet as at December 31, 2022 | 7 |
| Principles of valuation and determination of results | 8 |
| Explanatory balance sheet | 9 |
| Short term debts | 10 |
| Statement of income and expenses 2022 | 11 |
| Statement of income and expenses 2021 | 13 |

Other items

| | |
|-------------------|----|
| Other information | 15 |
| Auditor's report | 16 |

General

Name

The name of the organisation is "Deafblind International" (hereinafter called Dbi).
It is the world association promoting services for deafblind people through international collaboration.

Office

The office of Dbi is based in the country where the secretary is located.

This is: Sensity
50 Main Street
Paris Ontario N3L 2E2
CANADA
Website: www.deafblindinternational.org

Constitution

On 8 February 2010, Dbi is registered in The Netherlands as an association.
The place of statutory settlement is Sint-Michielsgestel, the Netherlands.
The registrationnumber of the Chamber of Commerce is 17284451.

Object

The association's object is: to promote adequate provision of services to deafblind people by international cooperation as well as to do anything directly or indirectly related to conducive to the foregoing, all in the broadest sense.

It tries to achieve this object, inter alia, by:

- * promoting and improving the recognition and the awareness that deafblindness is a unique congenital or acquired handicap that can affect children, both adults and elderly people;
- * supporting the rights of deafblind people and promoting equal opportunities for deafblind people with respect to all aspects of their lives;
- * stimulating the development of networks and the possibilities for cooperation and development for professionals to the benefit of deafblind people and their families;
- * promoting the educational possibilities for deafblind people and in general developing opportunities for them;
- * promoting contacts between deafblind people, experts and organisations worldwide;
- * promoting the provision of services to deafblind people that enable them to give shape to their lives independently, and to improve the quality of their lives;
- * improving the quality of the provision of services to deafblind people by promoting research, development and training, as well as policy leading to good practice;
- * distributing information on the subject of deafblindness.

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General Meeting, board, management committee

The supreme decision making body of Dbl is the *General Meeting*. This will be held at least each year.

The *board* will be charged with the management of the association. It comprises representatives from the members (maximum of 15 large corporates). It considers and discusses all matters related to the strategic direction and operation of Dbl in pursuing its objectives.

A *management committee* is appointed by the Council to undertake executive action. It comprises the President, two vice-Presidents, a Secretary, a Treasurer, an Information Officer, the immediate Past President and up to 4 others.

| | |
|--------------------------|---|
| President | Frank Kat, Netherlands |
| Vice-Presidents | Mirko Baur, Switzerland Henriette Olesen, Denmark |
| Immediate Past President | no Immediate Past President in the Management committee |
| Secretary | Cathy Proll, Canada |
| Treasurer | Esther van Dijk, Netherlands |
| Information officer | Julia Mayorova, Russia |

Conference

A world conference will be held once every four years. In between, there are regional conferences.

In 2019, a world conference was held in Gold Coast/Queensland Australia, organized by Able Australia. (Monday 12th August – Friday 16th August) During that conference, the BOARD and General Member Meeting were held.

ANBI

Dbl is registered as a Public Benefit Organization (Algemeen Nut Beogende Instelling) in the Netherlands. The tax number is 8223 92 422.

Under some circumstances gifts to ANBI's are tax deductible. Also the ANBI itself is exempted from inheritance tax and gift tax on inheritances and gifts it receives, except on those made under a condition such that it is not for public benefit.

Financial position

The financial position is as follows:

| | 2022 | | 2021 | |
|---------------------|-----------|---------|-----------|---------|
| | x € 1.000 | % | x € 1.000 | % |
| <i>Solvency</i> | | | | |
| Accounts receivable | 4 | 2,88% | 2 | 1,53% |
| Cash | 135 | 97,12% | 129 | 98,47% |
| Current assets | 139 | 100,00% | 131 | 100,00% |
| Short term debts | 13 | 9,35% | 4 | 3,05% |
| Net current assets | 126 | 90,65% | 127 | 96,95% |

Financed as follows:

| | | | | |
|---------------------|------------|----------------|------------|----------------|
| Equity | 125 | 89,93% | 127 | 96,95% |
| Total equity | 139 | 100,00% | 131 | 100,00% |

Liquidity

| | | |
|------------------|-----|-----|
| Current assets | 139 | 131 |
| Short term debts | 13 | 4 |
| Liquidity | 126 | 127 |
| Liquidity a.p. | 127 | 114 |
| Move liquidity | -1 | 13 |

FINANCIAL STATEMENTS



Deafblind
International Dbl

**BALANCE SHEET AS AT DECEMBER 31, 2022
IN EURO'S**

| | <u>31-12-2022</u> | <u>31-12-2021</u> |
|---------------------------------------|-------------------|-------------------|
| | € | € |
| ASSETS | | |
| <i>receivables and accrued assets</i> | | |
| Debtors | 3.900 | 1.975 |
| Other receivables | <u>0</u> | <u>0</u> |
| | 3.900 | 1.975 |
| Liquid assets | 135.267 | 128.704 |
| Total assets | 139.167 | 130.679 |
| LIABILITIES | | |
| Reserves and funds | | |
| - reserves | | |
| - special purpose reserves | | |
| - continuity reserves | 126.872 | 113.532 |
| - Movement this year | <u>-908</u> | <u>13.340</u> |
| | 125.964 | 126.872 |
| Facilities | | |
| Long-term debt | | |
| Short-term debts | <u>13.203</u> | <u>3.807</u> |
| Total liabilities | 139.167 | 130.679 |

PRINCIPLES OF VALUATION AND DETERMINATION OF RESULTS

General

The exchange rates at 31 December are used for the translation of foreign currencies. Differences on exchange rates are included in the income and expenditure account.

On 8 February 2010, Dbl is registered in The Netherlands as an association.

The annual report is prepared in accordance with the directive fundraising institutions.

Valuation

Accounts receivable, cash and short term debts

Accounts receivable and cash short term debts are valued at face value.

Determination of results

The assigning of expenses is, if possible, based upon the causal relation between revenues and expenses.

Income has been taken at the moment the service are rendered.

Expenses are based on historical costs.

Expenses are taken at the moment they are foreseeable.

**EXPLANATORY BALANCE SHEET
IN EURO's**

| | <u>31-12-2022</u> € | <u>31-12-2021</u> € |
|---------------------------------------|------------------------|------------------------|
| CURRENT ASSETS | | |
| Accounts receivable | | |
| <i>Debtors</i> | 3.900 | 1.975 |
| <i>Bad Debts</i> | 0 | 0 |
| <i>Provision for doubtful debtors</i> | 0 | 0 |
| <i>Totaal Debtors</i> | <u>3.900</u> | <u>1.975</u> |
| <i>Other receivables</i> | | |
| <i>Interest</i> | 0 | 0 |
| <i>Receivables</i> | <u>0</u> | <u>0</u> |
| Balance as at December 31 | <u>3.900</u> | <u>1.975</u> |
| Cash | | |
| Bank | 51.013 | 44.459 |
| Bank (saving account) | 84.254 | 84.245 |
| | <u>135.267</u> | <u>128.704</u> |
| Total assets | 139.167 | 130.679 |



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| | <u>31-12-2022</u> | <u>31-12-2021</u> |
|-------------------------------------|-------------------|-------------------|
| | € | € |
| Short term debts | | |
| <i>Creditors</i> | <u>13.203</u> | <u>33</u> |
| <i>Other payables and accruals</i> | | |
| Pre-received membership fees | 0 | 3.774 |
| Audit fee | 0 | 0 |
| Translation costs | 0 | 0 |
| Offices treasury | 0 | 0 |
| Credit Card bank charges | 0 | 0 |
| Renewal of Networks | 0 | 0 |
| Postage and sundry items | 0 | 0 |
| Diversity | 0 | 0 |
| Sponsoring next year | 0 | 0 |
| Cross post | 0 | 0 |
| | <u>0</u> | <u>3.774</u> |
| Equity | | |
| <i>General Fund</i> | | |
| Balance as at January 1 | 126.872 | 113.532 |
| Result for the year 2022 resp. 2021 | -908 | 13.340 |
| Balance as at December 31 | <u>125.964</u> | <u>126.872</u> |
| <i>Movement this year</i> | | |
| Result for the year 2022 resp. 2021 | <u>-908</u> | <u>13.340</u> |

Income distribution

Anticipating on the decision of the board, the balance of 2022 has been added to the reserve.

Off-Balance sheet commitments

Obligation to So-Edinenie related cost I/O Officer. The yearly amount due is € 13.200.
The term of notice is 1 year.

Obligation to Sensity related cost secretariat. The yearly amount due is € 11.000.
The term of notice is 1 year.

Obligation to Kentalis related cost treasury. The yearly amount due is € 7.000.
The term of notice is 1 year.



Deafblind
International Dbl

**STATEMENT OF INCOME AND EXPENSES 2022
IN EURO's**

| | Actual 2022 | Budget 2022 |
|---|----------------|----------------|
| € | € | |
| REVENUES | | |
| <u>Income from private individuals</u> | | |
| Membership fees individual members | 0 | 0 |
| <u>Benefits from other non-profit organizations</u> | | |
| Membership fees corporate members | 61.517 | 61.000 |
| Membership fees libraries | 0 | 0 |
| Sum of the income raised | 61.517 | 61.000 |
| <u>Benefits in consideration for the delivery of products and / or services</u> | | |
| <u>Other income</u> | | |
| Several incomes | 0 | 0 |
| Grants and donations | 200 | 0 |
| Interest | 8 | 0 |
| | 208 | 0 |
| Total revenues | 61.725 | 61.000 |
| EXPENDITURES | | |
| Strategy | | |
| <u>Proactive internal and external communication</u> | | |
| Dbl Digital Newsletter Tool | 0 | 0 |
| Merchandise costs contribution | 0 | 0 |
| Printing costs Flyers | 0 | 500 |
| | 0 | 500 |
| <u>Collaborations with the relevant international organizations</u> | | |
| Stakeholder & context analysis | 0 | 0 |
| Membership fee for IDDC | 1.100 | 1.100 |
| | 1.100 | 1.100 |
| <u>Stimulating research and learning from each other</u> | | |
| Network initiative fund | 5.712 | 20.000 |
| African Research Initiative (ARI) | 568 | 7.500 |
| Hybrid conference costs of Africa conference | 7.500 | 7.500 |
| | 13.780 | 35.000 |
| <u>Enhancing our Culture of Diversity and Inclusion</u> | | |
| Sponsorship | 650 | 0 |
| Africa 2021 planning committee travel costs inside Kenya | 3.000 | 3.000 |
| Sponsorship for Dbl Africa regional conference participation | 5.000 | 5.000 |
| Support to Board members for attending Board meetings | 0 | 2.500 |
| | 8.650 | 10.500 |
| Sum of strategy | 23.530 | 47.100 |

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CvK Accountancy Advies
11 mei 2023

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| | Actual 2022 | Budget 2022 |
|--|----------------|----------------|
| | € | € |
| Organizational capacity | | |
| <i>Fixed</i> | | |
| Secretariat (internal communication) | 11.000 | 11.000 |
| Treasury and Membership | 7.000 | 7.000 |
| Office President | 0 | 0 |
| Translations | 0 | 0 |
| <i>External financial services</i> | | |
| Teamleader & Twinfield systems costs p.a. | 1.186 | 1.100 |
| Bank charges | 3.527 | 500 |
| Accountancy fees | 1.517 | 1.650 |
| Information Officer (external communication) | 13.200 | 13.200 |
| Website Hosting Costs | 0 | 500 |
| Publications other eg. leaflet, DvD | 0 | 0 |
| | <u>37.430</u> | <u>34.950</u> |
| <i>Variable</i> | | |
| Peer Review Group | 0 | 0 |
| <i>Meeting costs</i> | | |
| ManCom and Board room/catering | 0 | 1.500 |
| ZOOM abonnement costs for online meetings | 0 | 175 |
| Support to Executive Board officials (incidental partial cost refund*) | 1.972 | 2.500 |
| Payment Differences | -299 | 0 |
| Granting awards | 0 | 1.000 |
| Miscellaneous/unforeseen 3% of subtotal sum STRATEGY | 0 | 2.355 |
| | <u>1.673</u> | <u>7.530</u> |
| Sum of organizational capacity | <u>39.103</u> | <u>42.480</u> |
| Total expenditures | <u>62.633</u> | <u>89.580</u> |
| Balance of income and expenses | <u>-908</u> | <u>-28.580</u> |
| Destination balance of income and expenses | | |
| Addition / withdrawal to | | |
| Continuity reserves | -908 | 13.340 |
| Special purpose reserve | | |
| Surplus / deficit (-) for the year | <u>-908</u> | <u>13.340</u> |

Staff

As in 2021 also in 2022 no staff was employed by the association.

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CvK Accountancy Advies
11 mei 2023

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Deafblind International Dbl

STATEMENT OF INCOME AND EXPENSES 2020 IN EURO's

| | Actual 2021 |
|---|----------------|
| | € |
| REVENUES | |
| <u>Income from private individuals</u> | |
| Membership fees individual members | 0 |
| <u>Income from companies</u> | |
| <u>Benefits of lottery organizations</u> | |
| <u>Income from government grants</u> | |
| <u>Benefits of connected (international) organizations</u> | |
| <u>Benefits from other non-profit organizations</u> | |
| Membership fees corporate members | 61.067 |
| Membership fees libraries | 0 |
| Sum of the income raised | <u>61.067</u> |
| <u>Benefits in consideration for the delivery of products and / or services</u> | |
| <u>Other income</u> | |
| Several incomes | 0 |
| Grants and donations | 250 |
| Interest | 8 |
| | <u>258</u> |
| Total revenues | <u>61.325</u> |
| EXPENDITURES | |
| Strategy | |
| <u>Proactive internal and external communication</u> | |
| Draft website design | 0 |
| Draft digital review | 0 |
| Support to Board members based on diversity | <u>0</u> |
| <u>Collaborations with the relevant international organizations</u> | |
| Stakeholder & context analysis | 0 |
| Orientation visits to 2-3 organizations | 0 |
| | <u>0</u> |
| <u>Stimulating research and learning from each other</u> | |
| Small budget support to 15 Dbl networks | 5.981 |
| African Research Initiative (ARI) | 2.000 |
| | <u>7.981</u> |
| <u>Enhancing our Culture of Diversity and Inclusion</u> | |
| Dbl 2021 Kenya – coordination with 'local owner' | 0 |
| Support to Board members based on diversity | 0 |
| | <u>0</u> |
| Sum of strategy | <u>7.981</u> |

Voor waarmerkingsdoeleinden
CvK Accountancy Advies
11 mei 2023

Paraaf

Actual
2021

€

Organizational capacity

Fixed

Secretariat (internal communication)

Treasury and Membership

11.000

Translations

7.550

External financial services

0

Teamleader & Twinfield systems costs p.a.

0

Bank charges

1.201

Currency differences

668

Accountancy fees

35

Information Officer (external communication)

1.576

Website Hosting Costs

13.241

Publications other eg. leaflet, DvD

0

2.650

37.921

Variable

Peer Review Group

0

Meeting costs

0

ManCom and Board room/catering

2.000

ZOOM abonnement costs for online meetings

0

Webinar

0

Support to Executive Board officials (incidental partial cost refund)*

83

2.083

Sum of organizational capacity

40.004

Total expenditures

47.985

Balance of income and expenses

13.340

Destination balance of income and expenses

Addition / withdrawal to

Continuity reserves

13.340

Special purpose reserve

Surplus / deficit (-) for the year

13.340

OTHER INFORMATION

Statutory regulation concerning the destination of the results

- Art. 19.1 The association's financial year will coincide with the calendar year. The first financial year will end on the thirty-first day of December two thousand and ten.
Annually, at least one general meeting will be held, to wit within ten months of expiry of the financial year, save extension of such period by the general meeting. In this general meeting the board will present its annual report on the course of affairs within the association and on the management conducted. It will submit the balance sheet and the statement of income and expenditure together with the explanatory notes to the meeting for approval.
These documents will be signed by at least two members of the management committee.
- Art. 19.2 With respect to the fairness of the documents referred to in the foregoing paragraph an auditor as referred to in Articles 2:393 (1) of the Dutch Civil Code (Burgerlijk Wetboek), to be appointed by the general meeting, will draw up an opinion to be submitted to the general meeting.

Deafblind International
Attn: The Board
Theerestraat 42
5271 GO SINT-MICHIELSGESTEL

INDEPENDENT AUDITOR'S REPORT

A. Report on the audit of the annual report 2022

Our opinion

We have audited the annual report 2022 of Deafblind International, based in Sint-Michielsgestel.

In our opinion the accompanying annual report give a true and fair view of the financial position of Deafblind International as at 31 December 2022, and of its result for 2022 in accordance with the Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board.

The financial statements comprise:

- 1 the balance sheet as at 31 December 2022;
- 2 the profit and loss account for 2022; and
- 3 the notes comprising a summary of the accounting policies and ether explanatory information.

Basis for our opinion

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

We are independent of Deafblind International 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 ether relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

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

B. Description of responsibilities regarding the annual report

Responsibilities of management for the financial statements

The board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 'Fundraising organisations' of the Dutch Accounting Standards Board. Furthermore, the board is responsible for such internal control as management determines is necessary to enable the preparation of the annual report that are free from material misstatement, whether due to fraud or error.

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

The board should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the annual report.

Our responsibilities for the audit of the annual report

Our objective is to plan and perform the audit assignment 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.

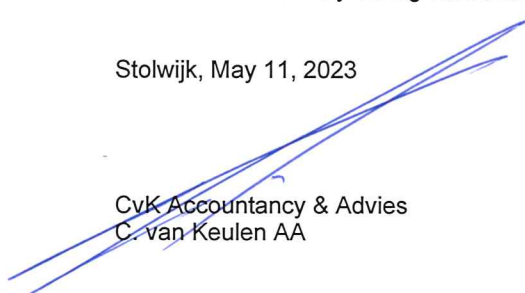
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this annual report. The materiality affects the nature, timing and extent of our audit procedures 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 annual report, whether due to fraud or error, designing and performing audit procedures responsive to these 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 company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board;
- concluding on the appropriateness of the board'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 company'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 annual report 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 company to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the annual report, including the disclosures; and
- evaluating whether the annual report represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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

Stolwijk, May 11, 2023



CvK Accountancy & Advies
C. van Keulen AA