

# Standaardformulier publicatieplicht ANBI Algemeen

## 1 Algemene gegevens instelling

Naam

Nummer Kamer van Koophandel (\*)

**Contactgegevens.** Vul minimaal 1 van de velden Adres, Telefoonnummer of E-mailadres in.

Adres

Telefoonnummer

E-mailadres

Website (\*)

RSIN (\*\*)

Actief in sector (\*)

In welke landen is uw instelling actief? (\*)

Aantal medewerkers (\*)  Betaalde personeelsleden in gemiddeld aantal fte gedurende het boekjaar.

Aantal vrijwilligers (\*)  Vrijwilligers die zich regelmatig (meer dan 3 keer per jaar) inzetten voor uw instelling.

### Statutair bestuur van de instelling

Naam bestuurslid  Functie bestuurslid

Bestuurslid 1

Bestuurslid 2

Bestuurslid 3

Bestuurslid 4

Bestuurslid 5

Overige informatie bestuur (\*)

- Doelgroepen (\*) (meerdere opties mogelijk)
- |  |  |   |
|--|--|---|
| <input checked="" type="checkbox"/> Algemeen publiek | <input checked="" type="checkbox"/> Kinderen                 | <input type="checkbox"/> Slachtoffers van geweld            |
| <input type="checkbox"/> Alleenstaande ouders        | <input checked="" type="checkbox"/> Lhbtqi+                  | <input type="checkbox"/> Slachtoffers van natuurrampen      |
| <input type="checkbox"/> Analfabeten                 | <input checked="" type="checkbox"/> Mensen met een beperking | <input type="checkbox"/> Slachtoffers van oorlog            |
| <input type="checkbox"/> Chronisch zieken            | <input type="checkbox"/> Milieu                              | <input type="checkbox"/> Slachtoffers van seksueel misbruik |
| <input type="checkbox"/> Dak- en thuislozen          | <input checked="" type="checkbox"/> Minderheden              | <input checked="" type="checkbox"/> Studenten               |
| <input type="checkbox"/> Dieren                      | <input type="checkbox"/> Minima                              | <input type="checkbox"/> Verslaafden                        |
| <input type="checkbox"/> Gedetineerden               | <input type="checkbox"/> Natuurgebieden                      | <input checked="" type="checkbox"/> Vluchtelingen           |
| <input type="checkbox"/> Gelovigen                   | <input type="checkbox"/> Oceanen en zeeën                    | <input checked="" type="checkbox"/> Vrouwen en meisjes      |
| <input type="checkbox"/> Gemeenschappen              | <input type="checkbox"/> Ouderen                             | <input type="checkbox"/> Werklozen                          |
| <input checked="" type="checkbox"/> Jongeren         | <input type="checkbox"/> Patiënten                           | <input type="checkbox"/> Wildlife                           |
|  |  | <input type="checkbox"/> Overig                             |

(\*) Optioneel veld, niet verplicht (\*\*) Verplicht veld, ook voor buiten Nederland gevestigde instellingen

**Doelstelling**

Statutaire doelstelling van de instelling.  
Wat wil de instelling bereiken?

De doelen en doelstelling van IDEA liggen uitsluitend op liefdadig en educatief terrein en omvatten onder meer het bevorderen van een open samenleving door het ondersteunen van activiteiten die de vrije uitwisseling van ideeën, verdraagzaamheid, kritisch denken en internationale samenwerking bevorderen. Om te trachten deze doelen en doelstellingen te bereiken kan IDEA educatieve liefdadige humanitaire en andere programma's en activiteiten van openbaar nut uitvoeren, leiden, coördineren, eraan deelnemen, en steunen, ongeacht of hte programma's en activiteiten van IDEA betreft of van andere natuurlijke personen.

**Hoofdpijnen beleidsplan**

Geef hier antwoord op onderstaande vragen of vul na de laatste vraag over het beleidsplan de url in naar het beleidsplan.  
In dit beleidsplan moet minimaal antwoord gegeven worden op de in dit formulier gestelde vragen over het beleidsplan.

Welke werkzaamheden verricht de instelling?  
Wanneer worden welke werkzaamheden uitgevoerd? En hoe dragen die bij aan het realiseren van de doelstelling?

Zie url van beleidsplan

Hoe krijgt de instelling inkomsten?

Zie url van beleidsplan

Op welke manier en aan welke doelen worden de verkregen inkomsten besteed? *Als uw instelling vermogen aanhoudt, vul dan in waar en op welke manier dit vermogen wordt aangehouden (bijvoorbeeld spaarrekening, beleggingen etc).*

Zie url van beleidsplan

Url van het beleidsplan  
Vul de link in waar het beleidsplan te vinden is.

<https://idebate.net/who-we-are/transparency>

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**Beloningsbeleid**  
Beloningsbeleid voor het statutaire bestuur, voor de leden van het beleidsbepalend orgaan en voor het personeel (bijvoorbeeld CAO of salarisregeling).

Het statutair bestuur is onbezoldigd: gemaakte kosten worden vergoed. Het personeel wordt beloond voor zover mogelijk in lijn met de CAO Zorg en Welzijn.

**Activiteitenverslag**  
Noem de activiteiten die zijn uitgevoerd. *Of vul bij de volgende vraag de url in naar het activiteitenverslag, of de url naar de jaarrekening als daarin de activiteiten van het betreffende boekjaar duidelijk zijn beschreven.*

Zie url van activiteitenverslag

Url van het activiteitenverslag. Vul de link in waar het activiteitenverslag te vinden is.

<https://idebate.net/who-we-are/transparency>

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## 2 Balans

Balansdatum 3 1 - 1 2 - 2 0 2 4 Vul de balansdatum in. Als u daarna verdergaat verschijnen automatisch de jaartallen boven de kolommen.

Activa	31-12-2024	31-12-2023 (*)	Passiva	31-12-2024	31-12-2023 (*)
Immateriële vaste activa	€	€	Continuïteitsreserve	€ 90.519	€ 70.519
Materiële vaste activa	€ 416.685	€ 398.304	Bestemmingsreserve	€ 326.165	€ 327.785
Financiële vaste activa	€	€	Herwaarderings-reserve	€	€
	€ 416.685	€ 398.304	Overige reserves	€	€
Vorraden	€	€		€ 416.685	€ 398.304
Vorderingen & overlopende activa	€	€	Bestemmingsfondsen	€	€
Effecten	€	€	Voorzieningen	€	€
Liquide middelen	€	€	Langlopende schulden	€	€
	€ 0	€ 0	Kortlopende schulden	€	€
	€ 416.685	€ 398.304	Totaal	€ 416.685	€ 398.304
<b>Totaal</b>	<b>€ 416.685</b>	<b>€ 398.304</b>			

## Toelichting

Geef hier een toelichting bij de balans of vul de url naar de jaarrekening in als hier een toelichting in is opgenomen.

<https://idebate.net/who-we-are/transparency>



## 3 Staat van baten en lasten

Baten	2024	2023 (*)
Subsidies van overheden	€ 497.286	€ 635.179
Subsidies van andere instellingen zonder winststreven	€	€
Overige subsidies	€	€
<b>Baten van subsidies</b>	€ 497.286	€ 635.179
Baten sponsorbijdragen	€	€
Giften en donaties van particulieren	€	€
Nalatenschappen	€	€
Bijdragen van loterijinstellingen	€	€
Overige giften	€	€
<b>Giften</b>	€ 0	€ 0
Baten als tegenprestatie voor levering van producten en/of diensten (omzet)	€ 465.565	€
Financiële baten	€ 926	€ 35
Overige baten	€ 7.507	€ -7.507
<b>Som van alle baten</b>	€ 971.284	€ 627.706
<b>Lasten</b>		
Inkoopwaarde van geleverde producten (kostprijs)	€ 17.047	€ 91.820
Verstreckte subsidies & giften	€ 91.842	€ 27.727
Aankopen en verwervingen	€ 2.855	€ 20.005
Communicatiekosten	€ 650	€ 2.400
Personeelskosten	€ 120.482	€ 145.788
Huisvestingskosten	€ 12.148	€ 12.147
Afschrijvingen	€	€
Financiële lasten	€ 885	€
Overige lasten	€ 424.809	€
<b>Som van de lasten</b>	€ 670.718	€ 299.887
<b>Saldo van baten en lasten</b>	€ 300.495	€ 327.819

**Toelichting**

Geef hier een toelichting bij de staat van baten en lasten of vul de url naar de jaarrekening in als hier een toelichting in is opgenomen.

<https://idebate.net/who-we-are/transparency>

Url van de jaarrekening  
Vul de link in naar de jaarrekening als u deze ook hebt gepubliceerd.

<https://idebate.net/who-we-are/transparency>

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# Financial Report IDEA 2024

The financial year 2024 marked a period of both operational expansion and structural transition for IDEA. This report presents a detailed overview of our financial position, project expenditures, and reserve development, reflecting the increasing scale of our activities and the associated financial complexity.

Over the past year, IDEA significantly increased its project delivery, most notably through its support of the WSDC 2024 event and continued work within the Erasmus+ framework. Total income rose to just under €1 million, primarily due to income necessary to carry out the WSDC 2024, deferred grants, and new project funding, while total expenditure more than doubled compared to 2023.

Despite this surge, IDEA maintained a positive financial result and modestly increased its general reserves, signaling prudent financial management under conditions of accelerated growth. General costs decreased slightly, ensuring an organisation that can handle its slate of activities beyond 2024.

At the close of 2024, IDEA maintained a working capital of €90,519.14, representing the resources available for general operations beyond project-specific obligations. The liquidity ratio of approximately 1.27 demonstrates a healthy ability to meet short-term commitments, with sufficient cash on hand to cover outstanding liabilities. The solvency ratio, at 0.22, is consistent with what is typical for project-funded non-profits: the majority of IDEA's assets are tied to earmarked grant funding, in line with our donor agreements. While our unrestricted reserves remain modest, they are stable and growing, reflecting our careful financial stewardship and continued efforts to build organizational resilience alongside programmatic delivery.

## Board Approval Statement

### International Debate Education Association

KvK: 34123716 | RSIN: 811962684

**Date:** 30-06-2025 **Place:** Utrecht, Netherlands

#### 1. Approval

The Board of IDEA Stichting approves the financial statements and authorises their submission to the relevant authorities.

#### 2. Assertions

To the best of the Board's knowledge and belief:

- the statements present a **true and fair view** of IDEA's financial position and results;
- figures reconcile to the underlying accounting records and supporting documentation;
- the maturity analysis reflects contractual cash-flow expectations at the reporting date.

#### 3. Authorisation

The Executive Director is authorised to submit the approved documents and respond to follow-up queries.

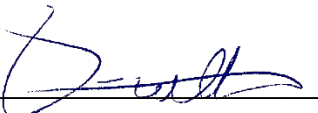
#### Treasurer / Board Member

Name: Vaclav Sokup

Signature:  Date: 06.07.2025.

#### Finance officer

Name: Daan Welling

Signature:  Date: 06.07.2025.

#### Executive Director

Name: Bojan Marjanović

Signature:  Date: 06.07.2025.

# Balance

Balance	2024	2023	Explanation
<b>Debit</b>			
Cash			
<b>Total: Cash</b>	<b>€ 416.684,50</b>	<b>€ 398.303,69</b>	This is the total cash on hand. We divide our cash on bank accounts that correspond to large project grants, and cash that is not linked to project grants.
<b>Credit</b>			
<b>Fund balance</b>			
Project Funds	€ 326.165,36	€ 327.784,55	Project funds consists of resources which use is limited by the donor for specific purposes
<b>Reserves</b>			
General reserve	€ 56,832.63	€ 36.832,63	General reserve is money that can be directed towards general purposes of the organisation
Emergency reserve	€ 33,686.51	€ 33,686.51	Emergency reserve is money used in emergency purposes.
<b>Total reserves</b>	<b>€ 90.519,14</b>	<b>€ 70.519,14</b>	
<b>Deferred grants</b>			
			Deferred grants is income that is linked to project spending for next years. This is equal to the project fund.
Deferred grants	€ 326.165,36	€ 327.784,55	
<b>Total: Deferred grants</b>	<b>€ 326.165,36</b>	<b>€ 327.784,55</b>	

## Notes to the balance

The balance sheet in this report presents a high-level overview aligned with the scale and nature of IDEA's operations. As a *vereniging* primarily funded through restricted project grants, our financial structure is intentionally streamlined: most assets are liquid (held as cash), and liabilities are directly linked to project commitments. Unlike commercial entities, we do not hold physical inventory, own real estate, or carry long-term debt, which limits the need for extensive asset or liability breakdowns.

In addition, we maintain a conservative accounting policy regarding receivables and unrealized income, valuing them at zero unless performance has been fully met – a risk-averse approach that enhances clarity and compliance with grantor requirements.

The organisation possessed no tangible or intangible assets requiring further depreciation or amortisation. All previously owned fixed assets were fully depreciated. Consequently no depreciation or amortisation expense arose during the year.

### Balance sheet classification by maturity

Item	Amount (€)	Nature and maturity
Cash and cash equivalents	€416,684.50	Current asset: liquid funds held in bank accounts.
Restricted project funds	€326,165.36	Current liability: represents deferred grants that will be spent on specific projects within one year. These are considered current.
General reserve	€56,832.63	Equity: unrestricted reserve available to fund non-project activities. Permanently available to the organisation, so maturity is not applicable.
Emergency reserve	€33,686.51	Equity: earmarked reserve for emergencies. No maturity classification is required.
Total reserves	€90,519.14	Equity: sum of general and

Item	Amount (€)	Nature and maturity
(equity)		emergency reserves after appropriation of the 2024 result.
Deferred grants	€326,165.36	Current liability: income received but not yet earned. These amounts will be recognised as revenue in 2025 as the corresponding project activities are carried out.
Liabilities; Current vs non-current holdings	n/a	All liabilities have been settled by the end of year. We do not present wage tax or social security liabilities, as staff based abroad are remunerated gross gross and are individually responsible for their own taxes and contributions. Project expenses are prepaid or settled within the financial year, so no current trade creditors remain at year-end. Deferred grants are disclosed separately as restricted project funds

### Maturity analysis (receivables and liabilities)

<b>Receivables (assets)</b>	<b>Current &lt; 1 year</b>	<b>Non-current &gt; 1 year</b>
Cash and cash equivalents	<b>€416,684.50</b>	€0.00
Trade and other receivables	€0.00	€0.00
<b>Total receivables</b>	<b>€416,684.50</b>	<b>€0.00</b>

<b>Liabilities</b>	<b>Current &lt; 1 year</b>	<b>Non-current &gt; 1 year</b>
Deferred grants (restricted project funds)	<b>€326,165.36</b>	€0.00
Accounts payable	€0.00	€0.00
Accrued expenses	€0.00	€0.00
Taxes and social security	€0.00	€0.00
<b>Total liabilities</b>	<b>€326,165.36</b>	<b>€0.00</b>

# Profit and loss statement

The profit and loss statement for 2024 reflects IDEA’s expanded programmatic engagement and continued commitment to financial accountability. Total income rose to just under €1 million, primarily driven by the successful acquisition of new project funding. Expenditures increased in line with this growth, particularly in relation to major events such as WSDC 2024 and the delivery of Erasmus+-funded activities.

IDEA operates on a project-based funding model, meaning most income is directly linked to designated activities and time-bound deliverables. As a result, the apparent “profit” includes income that was received in previous years but implemented in this cycle. Importantly, after adjusting for deferred grants, the organization still achieved a modest operational surplus. This reflects effective cost control, strategic use of project budgets, and a cautious approach to overhead spending.

<b>Profit- and loss statement</b>	<b>2024</b>	<b>2023</b>	<b>Explanation</b>
<b>Income</b>			
income WSDC	€ - 465,565.04	€ -	WSDC 2023 was not organised by IDEA, WSDC 2024 was organised by OK with support from IDEA
income miscellaneous	€ 7,507.00	-€ 7,507.00	This category concerns a costshare contribution to the rent of the office.
deferred grants	€ 327.784,55	€ 465.677,57	Income from grants - booked from previous years' grants received
grants	€ 169,501.00	€ 169.501,00	Income from grants received in 2023
<b>Total: Income</b>	<b>€ 970.357,59</b>	<b>€ 627.671,59</b>	Income excludes interest specified further below
<b>Project expenses</b>			
project trainers	€ 7.169,75	€ -	Trainers comprised invited adjudicators to WSDC 2024
project materials	€ 15.171,15	€ 10.033,48	Purchase of materials for the physical training events. This also include purchase of laptops, printers, and other long-term training materials.

project accommodation	€ 369.969,03	€ 24.331,50	Project accommodation for four events, of which WSDC 2024 was responsible for around 90% of total cost in this budget line. The restricted income matched restricted spend for the WSDC 2024 project..
project travel expenses	€ 30.559,41	€ 36.682,9	Project travel expenses for several physical partner meetings and events under the Accreditation
project restauration	€ 2800.24	€ 16.433,05	Restauration cost is significantly lower than last year because most events covered restauration costs through the accommodation with all-in prices
project pr and communication	€ 650	€ 694.79	Payment for some promotional materials
Projects: ICT	€ 1.886,14	€ -	ICT cost for e-learning modules and tabulation of events
applied hours staff	€ 120.194,84	€ 145.897,62	All staff costs that are applied to projects
subsidy third parties	€ 91.842	€ 27.727,30	Direct subsidies to partners on projects
Project development online materials	€ 322.03	€ 9.320,12	Development cost (staff-related) for online learning courses
<b>Total: Project Expenses</b>	<b>€ 640.544,59</b>	<b>€ 272,825.97</b>	

<b>Wages and salaries</b>			<p>This is a breakdown of all salaries. As salaries are 100% covered by projects, in category 'g you see the hours applied to projects.</p> <p>This should be equal to category 5009. As a consequence, the heading wages and salaries is 0. As most staff has moved abroad we pay out gross gross salaries to staff, and staff is responsible for paying taxes and social contributions themselves. This leads to a change in the salary structure. Gross salary total is 120.194,84 for the year.</p>
gross salaries	€ 91.657,84	€ 113.443,95	
change holiday pay	€ -	€ 1.802,56	
Self-employment Subcontractors ("ZZP")	€ 28.537	€ 22.800	
applied hours to projects	-€ 120.194,84	-€ 145.897,62	
<b>Total: Wages and salaries</b>	<b>€ -</b>	<b>€ -</b>	
<b>Other staff costs</b>			
salary administration cost	€ 286.78	€ 585.24	This is the costs for handling salary admin
<b>Total: Other staff costs</b>	<b>€ 286.78</b>	<b>€ 585.24</b>	
<b>Accommodation costs</b>			
rent office	€ 12.148,13	€ 11.622,59	
housing costs	€ -	€ 524.20	Maintenance fee for entrance of the office
<b>Total: Accommodation costs</b>	<b>€ 12,148.13</b>	<b>€ 12.146,79</b>	
<b>Marketing and travel expenses</b>			
travel expenses	€ 255.79	€ 565.14	These are travel expenses not coverable by a project grant for staff

representation costs	€ 953.93	€ 604 -	Costs for official representation. This includes membership fees and acquisition travel for new projects
GA/Board Travel Expenses	€ 1987.46	€ -	Travel expenses for board meetings not coverable by projects. In 2024 these travel costs could be covered by projects.
GA/Board Restauration	€ 3498.25	€ -	Subsistence and accommodation costs for board meetings not coverable by projects
<b>Total: Marketing and travel expenses</b>	<b>€ 6.695,43</b>	<b>€ 1.169,14</b>	
<b>Office Supplies and ICT</b>			
subscriptions	€ 1272.91	€ 2.294,28	Recurring subscriptions for services such as Zoom, Adobe, and ChatGPT
office supplies	€ 110	€ 14.55	

software	€ 19.36	€ 30.25	The difference between this expenditure and subscription of IT services is one-term versus recurring purchase
Website development and maintenance	€ 1.452,48	€ 1.070,94	Costs for maintaining the website (AWS storage and domain licensing)
<b>Total: Office supplies and ICT</b>	<b>€ 2.854,75</b>	<b>€ 3,410.02</b>	
<b>Other general costs</b>			
sick-leave insurance	€ 1.551,92	€ 575.78	Sick-leave insurance for staff members living in The Netherlands
insurance general	€ 800.41	€ 873.38	General liability insurance
financial administration	€ 4.944.62	€ 4,374.01	Financial administration costs
accountant	€ 3,171,14	€ 3,000.00	Auditing costs
bank charges	€ 884.53	€ 892.21	
<b>Total: Other general costs</b>	<b>€ 8.248,79</b>	<b>€ 9.715,38</b>	
<b>interest receipts</b>			
interest received deposito	€ 926.08	€ 34.50	Positive interests on savings account
Total: interest receipts	€ 926.08	€ 34.50	
<b>Total income</b>			
<b>Total income</b>	<b>€ 971,283.67</b>	<b>€ 627.671,59</b>	
<b>Total expenditure</b>			
<b>Total expenditure</b>	<b>€ 670.788,47</b>	<b>€ 299.887,04</b>	

<b>Result</b>	<b>€ 300.495,2</b>	<b>€ 327.784,55</b>	The net result in 2023 was positive, but with a year-on- year decline. This indicated that deferred grants have been spent without new grants fully replenishing this expenditure. For 2024 the net result is negative without deferred grants However, some projects did end with a small profit, which have been placed on the general reserve.
<b>Result w/o deferred grants</b>	€ -27,289.35	-€ 137.893,04	

## Notes to the profit and loss statement

Category	Explanation	Amount (€)
<b>Turnover</b>	IDEA generated no commercial trading revenue in 2024. All income arose from project grants and cost-sharing contributions, so turnover is stated at zero.	€ -
<b>Operating income</b>	Represents project-related income before finance income. It includes the release of deferred grants (€ 327,784.55), cost-share income (€ 7,507.00) and new grant inflows (€ 169,501.00). The P&L also records income from WSDC 2024 as project funding, destined for a project granted by WSDC Council Ltd rather than commercial turnover.	€971,283.67
<b>Staff costs</b>	Comprised of gross salaries (€ 91,657.84), subcontractor fees (€ 28,537.00) and salary administration costs (€ 286.78). Although the P&L nets these costs against project allocations, some donors requires gross staff costs to be disclosed, which is provided for in this note. The staff costs amount to 5.6 FTE. IDEA staff are all based outside of The Netherlands. Based on the permissible laws in their home countries, IDEA pays total costs to employees, who arrange taxation with their local tax agencies.	€120,481.62
<b>Depreciation and amortisation</b>	The organisation does not own tangible or intangible fixed assets, so there are no depreciation or amortisation charges. A self-declaration is provided below.	€0.00
<b>Other operating expenses</b>	Includes all project expenses and general overheads not captured above. Project-related costs (e.g., trainers, materials, accommodation, travel, restauration, communications, ICT, staff hours applied to projects, subsidies to third parties and online material development) totalled € 640,544.59. General overheads – office rent (€ 12,148.13), marketing and board travel (€ 6,695.43), office supplies and ICT (€ 2,854.75) and general costs (€ 8,248.79) – amounted to € 29,947.10. After removing salary administration and interest	€549,422.32

<b>Category</b>	<b>Explanation</b>	<b>Amount (€)</b>
	charges, the balance of operating expenses is € 549,422.32.	
<b>Operating result</b>	Operating income minus staff costs and other operating expenses.	€300.495,2
<b>Interest income</b>	Interest earned on deposits amounted to € 926.08.	€926.08
<b>Interest expenses</b>	Bank and payment service charges of € 884.53. These are reported separately from other operating costs.	€-884.53
<b>Net result for the year</b>	Equals the operating result plus interest income minus interest expenses.	€300.495,2

## NOTES TO THE FINANCIAL STATEMENT

### Principal accounting policies

#### General

The financial statements are based on the historical costs. Assets and liabilities are valued at their nominal value, unless indicated otherwise. Fees are allocated to the year to which the fees are related. Grants are allocated to the designated project. General grants are allocated to the year mentioned by the grantee.

Transactions in foreign currencies are translated into Euro at the exchange rate at the date of transaction. At year end, assets and liabilities denominated in foreign currencies are translated to Euro at the exchange rate at date of balance sheet. Currency results are added to a reserve on currency results, included under equity.

#### Non-current assets

Tangible fixed assets are valued at purchase price less the accumulated depreciations. The annual depreciation is calculated by means of a fixed percentage of the purchase price on basis of the estimated lifetime. The percentage of depreciation is between 33% and 50%.

#### Current assets

Accounts receivable are valued at historical cost, taking into account risks related to doubtful debts. As grants are conditional on performance, a risk-averse strategy has been chosen where unrealised grant income is valued at zero. Cash and cash equivalents are valued at nominal value.

#### Recognition of revenue and expenses

**Grant income:** Grants are recognised as income when related costs are incurred. Deferred grants (contributions received but not yet spent) are presented as liabilities and released to income as project costs are recognised and funds are released by donors by approval of a final report. General grants are allocated to the year specified by the donor.

**Other income:** Cost-share contributions and miscellaneous income are recognised when earned and measurable. IDEA had no commercial turnover this year; therefore turnover is zero.

**Expense recognition:** Costs are recognised on a historical cost basis in the period to which they relate. Project expenses include direct costs (trainers, materials, accommodation, travel, restauration, ICT) and staff hours applied to projects. Overheads such as rent, marketing and administration are allocated to the year incurred.

**Staff costs:** Salaries, subcontractor fees and related personnel expenses are recognised gross rather than net of project allocations. In the statutory accounts, staff costs charged to projects are netted against project income; however, for the gross amounts are disclosed as staff costs as well.

Interest income and bank charges are reported under financial income and expenses. No borrowing costs were capitalised.

#### Assets

**Tangible and intangible assets:** IDEA does not own significant fixed assets. Historically, inventories and transport equipment were depreciated at fixed rates of 33 % to 50 % until fully written off. Since 2022 there are no depreciable assets; project equipment (e.g., laptops) is expensed as acquired.

**Receivables:** Accounts receivable are recorded at historical cost, adjusted for doubtful debts. Because grant contracts are conditional on performance, a risk-averse policy is applied: unrealised grant income is valued at zero until donor conditions are met.

**Cash and cash equivalents:** Cash is valued at nominal amount. IDEA holds liquid funds primarily to meet short-term project obligations.

Assets and liabilities are classified into current (expected to be realised or settled within one year) and non-current categories. Deferred grants and project funds are treated as current liabilities. Equity

reserves have no maturity classification.

## **Equity**

As the balance sheet is prepared after appropriation of result, the result of the year is no longer separately presented under equity (compared to financial statements in previous years). Two reserves are presented under equity.

1: Safety reserve This reserve is held for coverage of possible setbacks in the future, due to shortages on general income. This reserve is funded from the appropriation of result in past years for the part related to the release of the safety fund.

2: General reserve This reserve is held for coverage of non-project expenditure related to the function of the organization.

Current liabilities

## **Current liabilities**

Liabilities are valued as historical costs.

## **Deferred grants**

Deferred grants are granted contributions from donors related to projects that have not yet been finalized. Deferred grants are released for the moment spent on the projects in accordance with the grant agreement between the donor and the grantee.

**Other liabilities:** Accounts payable, taxes and accrued expenses are recorded at nominal value and classified as current liabilities. IDEA's funding model avoids long-term debt; therefore there are no non-current liabilities.

## **Determination of the result**

The annual result is calculated by deducting all costs – including project expenses, staff costs, depreciation (if any), other operating expenses and finance costs – from income. Because staff costs are fully charged to projects, the statutory profit-and-loss account shows wages and salaries net of project allocations; however, for EC reporting the gross staff costs are disclosed to provide transparency. Deferred grants are added back to the result without deferred grants when assessing operational performance



Mr. Bojan Marjanović, Executive Director  
International Debate Education Association (IDEA)  
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## REVIEW REPORT

### Introduction

We have reviewed the financial statements of International Debate Education Association (IDEA), for the period ended December 31, 2024. Management is responsible for the preparation of the financial statements in accordance with the accounting principles as set out in the notes to the financial statements. Our responsibility is to issue a review report on these financial statements.

### Scope

We conducted our review in accordance with Dutch Law, including the Dutch Standard 2400 "Engagements to review financial statements". This requires that we plan and perform the review to obtain moderate assurance about whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and therefore provides less assurance than an audit. We have not performed a full audit and, accordingly, we do not express an audit opinion.

### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements of International Debate Education Association (IDEA) for the period ended December 31, 2024 are not prepared in accordance with the accounting principles as set out in the notes to the financial statements.

Zagreb, 27 June 2025

Revizija Finar d.o.o.

Zinke Kunc 3, 10000 Zagreb, Croatia

 **REVIZIJA  
Finar  
d.o.o. Zagreb**

Rade Krnjeta, Director and Authorized Auditor