Financial report 2025

Introduction

Thanks to generous donations from our partners, we have been able, in 2025, to continue supporting our project partners. We are very grateful for the continued support that has allowed our partners to support more children with neurodevelopmental disabilities and their families in ensuring that their quality of life has improved.

The donations have also ensured that capacity of more (health) and rehabilitation professionals. CBR workers as well as community members has been built and community systems were strengthened in order to increase inclusion and access to (community) services. We could not have done this without your support.

Balance sheet: assets and liabilities

Assets	31 dec 2025
Intangible fixed assets	0
Tangible fixed assets	2,345
Financial fixed assets	0
Total of fixed assets	**2,345**
Inventories	
Receivables and accruals	448
Securities	0
Cash and cash equivalents	271,350
Total of current assets	**271,798**
Totaal assets	**274,143**

Liabilities	31 dec 2025
Reserves en Funds	
Share capital	1
General reserve	66,803
Capital – Continuity reserve	75,000
Job coach provision	1,844
Total of reserves	*143,648*
Designated funds for projects (allocated)	77,677
Designated funds for projects (not allocated)	37,861
Total of funds	*115,538*
Total reserves and funds	**259,186**
Creditors	4,481
Long term liabilities	0
Short term liabilities	10,476
Total liabilities	**14,957**
Total liabilities	**274,143**
Balance check	*0*

Statement of income and expenditures

Item	Actual 2025
Revenue	
Revenue from private individuals	7,645
Revenue from affiliated (international) organisations	0
Revenue from other non-profit organizations	632,388
Sum of raised revenue	***640,033***
Revenue in consideration for the delivery of the product/services	18,940
Other revenue	3,960
Sum of revenue	**662,933**
Expenses	
Support in Ethiopia	130,101
Support in Uganda	154,064
Support in Malawi	72,861
Support in Ghana	208,941
Consultancies	45,893
Other countries	478
Spent on objectives	***612,338***

Statement of income and expenditures

Item	Actual 2025
Fundraising cost	39,855
Management and administration cost	44,270
Sum of expenses	**696,463**
Balance before financial income and expenses	-33,530
Balancing of financial income and expenses	-625
Balance of income and expenses	**-34,155**

Enablement Foundation

Enablement Foundation consists of two legal entities: a foundation and a private limited company (B.V.). The B.V. generates income through activities such as evaluations, action-based research, trainings and the development of tools and methodologies that can be used by other development organisations in their work. These revenues are used to support the work of the foundation. The financial administrations of the two entities are maintained separately. The present annual accounts provide a combined overview of the activities of the foundation and the B.V., while the B.V. also prepares its own separate statutory financial statements.

The Supervisory Board decided that during 2025 the B.V. should remain organisationally and financially limited in size. After covering the direct costs incurred by the B.V. in the implementation of projects (e.g. travel cost and materials to develop methodologies), the remaining amount related to staff time is transferred to the foundation. This transfer is recorded in the foundation's administration as income related to salary costs. In this way, the personnel capacity is primarily used to support the mission of Enablement Foundation as a non-profit organisation.

Reporting period

These annual accounts have been prepared on the basis of a reporting period of one year. The financial year coincides with the calendar year. In 2025, Enablement Foundation has changed its reporting format. As the organisation wants to apply for the Centraal Bureau Fondsenwerving (CBF)[1] quality mark, we are reporting as per "Richtlijn C2" of the CBF. Using this format aligns the reporting with the standards commonly used by charitable organisations in the Netherlands.

[1] the Dutch regulator for fundraising organisations

Tangible fixed assets
Tangible fixed assets are valued at acquisition cost, less linearly calculated depreciation based on the economic lifespan. Depreciation is linear. The depreciation period is 5 years for computers.

Cash Flow Statement
The cash flow statement is prepared according to the indirect method. Cash and cash equivalents consist primarily of bank balances. Current liabilities mainly concern project obligations.

Basis for determining the results

General
The balance of income and expenses is determined as the difference between realised income and the expenditures, costs, and other expenses for the year.

Income
Income from donations and gifts is accounted for in the year in which the expenditure has been reported on.

Designated Funds from 2024
Within the 2024 financial statements, certain funds were reserved for activities to be carried out in 2025. This was mainly due to the fact that partners received a large donation in September 2024 and were not able to report on the expenditure before the end of 2024. We only transfer funds to partners when their expenditure report has been approved. During 2025 these funds were used in line with their original designation for project activities and organizational support.

Expenditures on the objective
Expenditures on the objective are broken down into expenditures relating to programmes and the provision of information. These expenditures account for direct expenditures and the costs allocated thereto.

Fundraising
Under the expenses for recruitment income, direct costs relating to own fundraising, third-party campaigns, obtaining subsidies and investments, and the costs allocated to these activities are accounted for. The costs of investments concern purchasing of laptops.

Exchange rate differences
Exchange rate differences arising from the settlement or conversion of monetary items are recognised in the statement of income and expenses in the period in which they occur.

Employee benefits
Periodically payable benefits: Wages, salaries, and social security contributions are recognized in the profit and loss account on the basis of the terms of employment, insofar as they are due to employees. The organisation employs at the moment 3 persons for 1.8 FTE.
Pensions: The organisation does not have a pension scheme. Staff receive an additional amount (8% of their basic salary) to save for their pension.
Operational Activities and Temporary Support: In 2025 Enablement Foundation incurred costs related to the transfer of responsibilities from one of the organisation's owners. In addition, an external consultant was engaged to conduct an assessment in Malawi.

This assessment formed an important step in preparing a pilot project focused on educational for children who cannot attend school. The organisation also hired an external consultant for writing of the annual plan 2024. Furthermore, the organisation hired a graphic design studio to work on the organisational visual identity and branding.

During the year the organisation also received temporary support from two volunteers. One volunteer received a volunteer allowance, while the other volunteer was reimbursed for travel expenses only.

Management and administration costs
Management and administration costs account for costs relating to (internal) control and administration that are not attributed to the objective or the revenue generation.

Allocation of own organisation costs
The own organisation costs are allocated to the objectives of Enablement Foundation, fundraising revenue, and management and administration based at the moment is based on the needs of the organisation. Working time is allocated based on time spend on the main activities, taking into account the Goede Doelen Nederland guidelines. Housing costs, office costs, general costs, and depreciation costs and bank charges are fully allocated to management and administration.

Explanation on the balance of 31 December 2025

Tangible fixed assets
Apart from laptops, the organisation has no business assets.
Receivables and accruals
The receivables consist of one month's VKG premium and a double-paid amount.

Liquid assets

Liquid assets	31 dec 2025	31 dec 2024
Bank accounts	271,350	280,027
Total liquid assets	271,350	280,027

Reserves and funds

Enablement Foundation is aware that donors expect funds to be spent promptly and, at the same time, thoroughly and properly. We fully agree with these principles. Enablement Foundation determines the allocation and duration of reserves in advance. The 2025 result is charged against total equity. Due to a change in the allocation of liabilities this year, a decrease is visible in the projects item, which amount has subsequently been allocated to the general reserve. Total equity is used for the objectives of the organisation.

Reserves	2025	2024
Continuity reserve	75,000	75,000
Reserve job coach	1,844	0
General reserve	66,804	29,255
Total	**143,648**	**104,255**

Reserves

Continuity reserve

The continuity reserve is intended to adjust the costs of the organisation to lower revenues within an acceptable period in the event of a loss of income, so that we can continue realising our objectives. At the moment the organisation is still a young organisation and we have set the reserve based on able to work for 6 months. The continuity reserve for 2025 has been set at 75,000 euro.

Reserve job coach

One employee of the organisation received support from UWV (Dutch Employee Insurance Agency) in 2024 and 2025 in the form of a job coach budget. This budget is reserved for specific costs related to the employee's disability. The organisation also receives a subsidy under the "Doelgroepen register" (Dutch target group register scheme) Dutch target group register scheme and since October 2025 the UWV has also contributed to the commuting costs of this employee.

Project commitments

Commitments/funds	2025	2024
Project commitments (allocated)	77,677	189,085
Project commitments (not allocated)	37,861	0
Other commitments	0	0
Total	**115,538**	**189,085**

Due to fact that we want partners to report on impact of funding we have not been able to transfer all funds in 2025. This means that some of the funds that we have received are allocated to specific countries and/or (multi-annual) projects but only will be transferred after approval of reports. As in 2024 a large donation was received at the end of the year which also meant that reporting on expenditure was only done in the second half of 2025.

Explanation of the statement of income and expenses from 2025

Revenue	2025	2024
Revenue from private individuals	7,645	2,200
Revenue from affiliated (international) organizations	0	0
Revenue from other non-profit organisations	632,388	740,175
Total revenue	640,033	742,375
Revenue in exchange for the provision of products/services	18,940	0
Other revenue	0	39,653
Total revenue	**658,973**	**782,028**

Revenue from private individuals

Fundraising within Enablement Foundation takes place through several channels. In 2025 we made it possible to donate through our website and we completed a fundraising strategy. However, we have not yet focused our fundraising to a wider public as we did not have the funds and capacity to do so. We have collaborated with Nexworks that generously offered their free support to us for developing a clear communication for purposes of fundraising and marketing. At the moment our most important fundraising instruments include the organisation's website, through which donors can make online contributions, as well as participation in networking events and applying to funding calls. Part of the organization's staff capacity is dedicated to maintaining donor relationships and developing new fundraising opportunities.

Revenue from other non-profit organisations

In 2025, we focused on broadening the number of organisations that support us. To increase our stability, we looked at strategic and long-term relationships. To this end, we are in discussions with a number of organisations and have developed proposals. We will not see the impact of this until 2026. In addition, we have deepened existing relationships and are reducing donor dependency. In 2025, we received a lower amount from other organisations; this was partly due to a number of large donations in 2024 and two projects that were paid for in 2024 but were carried out in 2024 and 2025.

Revenue in exchange for the delivery of products/services

The comparison with 2024 cannot be clearly made due to the merger in 2024. Enablement Foundation invests structurally in the development and improvement of tools and methodologies used within partner programmes.

In 2025 budget was used for the following tools and methodologies:

- One example is the RehApp, a digital application that supports rehabilitation programmes of local partners. In 2025 all our partners started to use the RehApp. In Malawi an adjusted version has been build that is being rolled out in hospitals. Training of trainers' workshops were implemented in Uganda, Malawi, Ghana and DRC. In 2025 the RehApp has seen an increase in users and we would like to further increase the number of countries and organizations that use the RehApp in 2026 (for more information see page 34 of the report).
- In addition, further development work continued on the "Shifting the Focus" game. In 2025, one copy of the game was sold through the B.V, allowing the production costs to be covered. Part of the revenue will be used in 2026 for further development and translation of the materials into local languages.

Evaluations and Trainings

Through the BV, Enablement Foundation conducts evaluations and provides trainings for other organisations. These activities contribute to knowledge sharing within the sector and generate income that is used to cover staff costs. During 2024 and 2025 an evaluation was carried out and training of CBR was provided for the Dutch organisation KidsCare Kenya. The organisation also provided training for the Hague Academy of Local Governance. Network meetings with relevant organisations were also organised. The revenue from these activities was used to finance salary costs of the staff involved in the assignment.

Spent on objective

In 2025, 87.9% was spent on the objective. 12.1% was used for fundraising (5.7%) and management and administrative costs (6.4%).

Support to Partner Projects

In 2025 Enablement Foundation collaborated with five partner organisations across four countries. In addition to four long-term partners, a new one-year project was initiated with an organisation in Malawi that supports families of children with neurodevelopmental disabilities. Thanks to donor contributions, partner organisations were able to expand their activities in 2025 and support a larger number of families.

Financial support to partners takes place through three main channels:

1. Direct payments to partner organisations. These payments are based on approved annual plans, and the use of funds is monitored 4 times a year based on EF financial and narrative formats.
2. Payments through collaborating organisations. In 2025, Enablement Foundation collaborated with organisations including Wilde Ganzen and 100Weeks.
3. Payments made from the Netherlands for specific project-related costs. In some situations, it is more efficient to pay suppliers directly from the Netherlands, for example for the purchase of equipment (such as tablets), the engagement of consultants, or the purchase of airline tickets. All such expenses are directly related to partner project activities.

Spent on objective	Actual 2025	Budgetted 2025	Actual 2024
Outsourced activities	509,787	415,452	
Additional cost for organisation	102,551	104,514	
Spend on objective			474,719
Total	**612,338**	**519,966**	**474,719**

Enablement Foundation works with a wide variety of partners and some of these collaborations have involved project budgets.

FID Project (DRC)

Together with ADED in the Democratic Republic of Congo and the Liliane Foundation in the Netherlands, Enablement Foundation is implementing a project focused on inclusive development and support for children with disabilities. For this project, Enablement Foundation received project funding from the Fund for Innovation in Development (FID) through the Liliane Foundation distributed over the years 2024 and 2025. These funds are used gradually for project activities and staff time. Any remaining funds will be spent in 2026 in accordance with the project objectives.

Collaboration with Wilde Ganzen

In 2025 Wilde Ganzen supported a project in Malawi that was also financed by Enablement Foundation. At the beginning of the year, Enablement Foundation transferred its contribution to Wilde Ganzen. Due to administrative and bureaucratic challenges in Malawi, it became difficult for the local partner organisation to access the funds through the original channel. In consultation with Wilde Ganzen, it was therefore decided that Enablement Foundation would transfer the funds directly to the partner organisation in Malawi. We received two payments from Wilde Ganzen, one in November and one late December. The amount for December was transferred to partner early in January, due to Christmas holidays, and is added to the allocated project reserve for 2026. The amount received from Wilde Ganzen in 2025 was subsequently transferred directly to the partner to support the implementation of the project.

Collaboration with 100Weeks

In 2025 donors made specific contributions for the implementation of an income-generating programme in collaboration with 100Weeks. These funds were transferred by Enablement Foundation to the organisation 100Weeks. In addition to this direct contribution, Enablement Foundation finances rehabilitation and social support for families participating in 100Weeks programmes in order to ensure the support to the families is holistic in Ghana and Uganda through its own project funds. This collaboration allows families to receive both economic, but also social and rehabilitation support. In 2025 we also started a joint project, in which women with disabilities, can participate and start their own entrepreneurships.

Percentage breakdown of expenditures

Spendings	**Total**	**%**
Spent on objective	612,337.82	87.9
Spent on fundraising	39,854.57	5.7
Spent on management and administration	44,270.12	6.4
Total of spendings	**696,462.51**	**100**

Specification and breakdown of costs by destination

Cost category	Ethiopia	Uganda	Malawi	Ghana	Other countries	Consultancies	Fundraising	Mgmt & admin	Total
Contributions provided	108,107.32	132,000.73	47,592.00	188,174.24	477.76				**476,351.75**
Travel and project costs	1,526.26	1,620.79	1,476.19			6,473.90		292.27	**11,389. 41**
Outsourced work	4,384.42	4,384.42	7,734.42	4,708.82		1,125.00		70.69	**22,407.77**
Communication costs	50.00	25.00	25.00	25.00		940.32	6,206.97	161.16	**7,433.45**
Personnel cost	15,989.80	15,989.80	15,989.80	15,989.80		36,941.77	33,647.60	23,666.00	**158,214.57**
Accommodation cost						412.00		1,800.00	**2,212.00**
Office and general expenses	43.39	43.39	43.39	43.39				17,980.00	**18,153.56**
Depreciation								300.00	**300.00**
Total per objective	**130,101.19**	**154,064.13**	**72,860.80**	**208,941.25**	**477.76**	**45,892.99**	**39,854.57**	**44,270.12**	**696,462.51**