# ANNUAL REPORT 2024

Every year, 300.000 children go missing in Europe. AMBER Alert Europe aims for #zeromissingkids by preventing children from going missing or bringing them home safely.

# #ZEROMISSINGKIDS





# **AMBER ALERT EUROPE**

Rondpoint Robert Schuman 9 1040 Brussels Belgium

Peter Treckpoelstraat 4 6191 VK Beek The Netherlands

Phone: +32 2 808 2159 Email: <u>info@amberalert.eu</u> Website: <u>www.amberalert.eu</u>

AMBER Alert Europe is registered in the EU Transparency Register: 488692317424-44 and is recognized by the Dutch government as foundation (stichting) with charitable status ("ANBI")

RSIN: 852414183

Beek, June 15, 2025

# **Contents**

Welcome letter	4
Our impact	6
Our organisation	16
About us	17
Organisations that support us	19
Sponsors	21
Annex	22

# **Welcome letter**

Dear friends and supporters,

In 2024, we made steady progress toward our vision of a Europe where no child goes missing without a trace. AMBER Alert Europe worked across borders and disciplines to raise awareness, improve investigative tools, and build stronger networks that support the protection of missing children. These efforts reflect the shared commitment of all those who stand behind this cause.

At the heart of our work is a growing and dedicated network. Today, AMBER Alert Europe connects 75 participating organisations across 29 countries, including Ministries of Interior, police academies, NGOs, and universities. These partnerships make it possible to respond more quickly, share vital knowledge, and ensure that no disappearance is limited by geography or procedure.

One of the key highlights of the year was the launch of Check. Think. Report., a prevention campaign that reached families in 16 countries and 14 languages. Designed with input from law enforcement experts, it provides clear steps for parents and caregivers to follow when a child goes missing—offering guidance in moments when every second matters.

We also saw important developments at the policy level. Through our advocacy efforts, the Prüm II Regulation and the Al Act were updated to include missing persons. These changes support the use of biometric identification and real-time data sharing—tools that can play a crucial role in accelerating investigations and providing answers to families in need.

The International Cold Case Analysis Project (ICCAP) continued to thrive, connecting over 1,000 students, professionals, and law enforcement experts from 53 police academies and universities from 12 countries. Together, they examined long-unsolved cases with fresh insight, reinforcing the value of combining academic research with practical expertise.

As we look ahead to 2025, we are undertaking critical, first-of-its-kind research to gather real-world data that will provide a comprehensive picture of the many factors surrounding why and how children go missing, what happens in the critical moments afterward, and how we can strengthen prevention and response systems. This foundational work is essential to identifying root causes and closing the gaps that put children at risk. Every new collaboration, every data point, and every shared insight brings us closer to a future where children are not only found, but truly protected.

Thank you for being part of this important work.



FRANK HOEN
Founder and Chairman
AMBER Alert Europe



# 01 Our impact

What we achieved in 2024



# Working Together for Zero Missing Children: AMBER Alert Europe's Impact in 2024

In 2024, AMBER Alert Europe continued its efforts to improve the protection of missing children across Europe. Working together with partners at national, cross-border, and EU levels, the Foundation contributed to meaningful progress through advocacy, awareness campaigns, research collaborations, and operational initiatives. Each of these efforts brought us a step closer to our goal of zero missing children—ensuring that more children are found, more families are supported, and fewer disappearances go unanswered.

# **Our 2024 Highlights**

# SUPPORTING FAMILIES THROUGH AWARENESS AND PREPAREDNESS

In recognition of International Missing Children's Day, we launched the Check. Think. Report. campaign in 16 countries, made available in 14 languages to reach families across diverse linguistic and cultural backgrounds. Developed in close collaboration with law enforcement experts, the campaign focused on providing parents and caregivers with clear, accessible guidance on what to do in the critical first moments when a child goes missing. Rather than overwhelm with information, the materials were designed to be simple, actionable, and reassuring—offering structure in a moment often defined by panic and uncertainty.

While the circumstances of each disappearance are different, helping families feel more informed and prepared is an important step in strengthening society's overall ability to respond to missing children cases.





# ADVANCING POLICY TO INCLUDE AND PROTECT THE MISSING

In 2024, important steps were taken at the EU level to better address the issue of missing persons in key legislation. We worked closely with Members of the European Parliament, EU agencies, and other partners to ensure that missing persons were included in both the Prüm II Regulation and the Artificial Intelligence Act.

These changes help improve how countries share information, use biometric data, and apply AI tools in missing person investigations. While further work is needed to put these changes fully into practice, their inclusion in EU law is an important move toward stronger and more coordinated responses across Europe.

# ADDRESSING LEGAL GAPS AND PROMOTING A UNIFIED EU RESPONSE

We continued our work with European policymakers to improve how missing children are protected across the EU. As part of this effort, we participated in discussions with the European Parliament's LIBE (Civil

Liberties, Justice and Home Affairs) and JURI (Legal Affairs) Committees, calling for a more consistent, child-focused approach at the European level.

Currently, the way missing children cases are handled can vary greatly between countries, especially in cross-border situations. To help close these gaps, we highlighted the need for mutual recognition of risk assessments—so that when a child is considered at high risk in one country, that status is recognised across borders. We also stressed the importance of equal protection for all missing children, regardless of whether their case is linked to a crime.

A key part of our message was the proposal to create a European Centre for Missing Persons. This centre would support better cooperation and coordination between national authorities and help ensure that every missing child in Europe is treated with urgency and care. The proposal reflects our ongoing goal: to build a Europe where missing children do not fall through the cracks and where protection is not limited by borders.

# INNOVATING COLD CASE INVESTIGATIONS THROUGH ICCAP

In 2024, our International Cold Case Analysis Project (ICCAP) continued to grow as a unique initiative combining academic knowledge with practical investigation. More than 1,000 students and professionals from 53 organisations in 12 countries took part, working together to explore new ways of looking at long-unsolved missing persons cases. With participants from diverse fields—such as law, criminology, forensic science, and psychology—ICCAP encourages fresh perspectives and critical thinking.

One highlight of the year was the Dutch Police Hackathon, where an ICCAP team helped identify two possible missing persons in an active case. While outcomes like these remain exploratory, they show the potential of combining education and investigation.

More than just a project, ICCAP is a growing collaboration between universities, police, and other partners across Europe. It shows how working together in new ways can bring renewed attention—and new hope—to cold cases that might otherwise remain in the dark.





# STRENGTHENING CROSS-SECTOR PARTNERSHIPS

Last year, we continued to grow our network of partners committed to protecting missing children. Strengthening collaboration across different fields—such as academia, law enforcement, and civil society—remained an important focus. A formal agreement with the University of Cologne laid the foundation for joint training activities and academic research on child protection, highlighting the value of combining knowledge with practical application.

We also welcomed the French organisation AVANE to our network. With its experience in unresolved disappearances, AVANE is supporting efforts to review and analyse cold cases. These new partnerships reflect our ongoing commitment to working together across borders and sectors, helping us move closer to our shared goal of better protecting children and preventing disappearances.

# SUPPORTING LAW ENFORCE-MENT THROUGH TRAINING

strengthened our cooperation with CEPOL, the EU Agency for Law Enforcement Training, by entering into a new multi-year framework agreement. This formal agreement builds on years of trusted collaboration, aimed at supporting law enforcement professionals in their essential work on missing person cases. Over the past four years, we have hosted nine expert-led training sessions on various aspects of missing person investigations. Through this continued partnership, we remain committed to working alongside law enforcement-supporting their efforts with resources, networks, and opportunities for knowledge sharing.



# **LOOKING AHEAD**

2024 was a year of impact, innovation, and influence. From empowering parents to shaping EU laws, from digital tools to academic alliances, every initiative brought us closer to our mission: zero missing children. Together with our partners, we remain committed to building a Europe where no child disappears unnoticed, and every child is protected, searched for, and found.



# AMBER Alert Europe in 2024 Together Towards Zero Missing Children: Highlights



## **SUPPORTING FAMILIES**

# Launched the "Check. Think. Report." campaign

- ✓ Reached families in 16 countries
- ✓ Available in 14 languages
- Practical, expert-backed steps for the first critical moments after a child goes missing. Helping families act quickly and confidently when it matters most.



### **SHAPING EU POLICY**

# Ensured inclusion of missing persons in Prüm II Regulation and Artificial Intelligence Act

- ✓ Improving use of biometric tools and real-time data sharing in investigations.
- Creating a stronger legal foundation for faster, more effective responses.



# ADVOCATING FOR STRONGE CROSS-BORDER PROTECTION

## Engaged with the European Parliament (LIBE & JURI Committees)

- ✓ Called for mutual recognition of risk across borders
- ✓ Advocated for a European Centre for Missing Persons
- ✓ Promoted equal protection for all missing children and pushing for EU-wide coordination so no child falls through the cracks.



#### INNOVATING COLD CASE INVESTIGATIONS

# ICCAP – The International Cold Case Analysis Project

- ✓ Over 1,000 participants from 12 countries
- ✓ 53 partner organisations
- New insights into long-unsolved cases and bridging theory and practice to give forgotten cases renewed attention.



### **EXPANDING PARTNERSHIPS**

#### New collaborations:

- ✓ University of Cologne (Germany) joint training and research on child protection
- ✓ AVANE (France) contributing expertise on unresolved disappearances
- ✓ Strengthening cross-sector cooperation for real-world impact.
- ✓ Building a network united by a shared mission to protect missing children.



# SUPPORTING LAW ENFORCEMENT

# Formalised multi-year partnership with CEPOL

- ✓ 9 expert-led training sessions hosted since 2020
- ✓ Focus on practical skills and knowledge sharing
- ✓ Supporting those on the front line of missing person investigations.



# **OUR GOAL: ZERO MISSING CHILDREN**

At AMBER Alert Europe, we believe every child deserves to grow up safe and protected. Through awareness, advocacy, innovation, and cooperation, we are building a Europe where no child goes missing without a trace—and no child is ever forgotten.

02

# Our organisation

AMBER Alert Europe Foundation

# **About us**

AMBER Alert Europe, the European Centre for Missing Children, is a foundation that strives to improve the protection of missing children and to prevent children from going missing by empowering them and raising awareness on the issue of missing children and its root causes. We connect experts from 75 participating organisations, particularly Ministries of Interior, civil society, universities, and police academies from 29 countries, in our mission towards zero missing children in Europe

#### **Our activities**

Our activities cover training, research, child alerting, and prevention and awareness-raising, as well as launching initiatives aimed at impacting policies and legislation in the area of children's rights. Our joint efforts with police experts in the field of missing children even paved the way for a European police expert network in this area.

All of our activities are implemented in line with the EU Charter of Fundamental Rights and the EU Strategy on the Rights of the Child and with respect for the privacy of children and data protection laws.

## **Our beginnings**

As a response to missing children cases exceeding geographical borders, the AMBER Alert Europe Foundation was founded in 2013 to contribute to better cross-border coordination and cooperation in the search for missing children.

Since then, our network has expanded and now encompasses different experts from a variety of backgrounds who make their know-how and expertise available to improve existing practices and procedures for a fast and safe recovery of missing children and safeguarding of children against going missing or an abduction.

#### **Board of Directors**



PETRA BINKOVA
The Czech Republic
Senior Ministerial Councillor
– Ministry of the Interior of
the Czech Republic, Crime
Prevention Department –
Trafficking in human beings



CARLO SCHIPPERS
Canada
Behavioral Consultant and
Missing Persons Expert Dutch National Police (ret.)



FRANK HOEN
The Netherlands
Founder and Chairman
- AMBER Alert Europe
Foundation

# **Supervisory Board**



HENK JANSEN
The Netherlands
Independent Security and
Investigations Professional,
former Dutch Police



MAURICE LENFERINK The Netherlands Safety Region Rotterdam-Rijnmond

# **Advisory Board**



CHARLIE HEDGES
United Kingdom
Expert on Missing Persons



CAROLINE HUMER
The United States
Global Expert on Missing
Children – HMC Group LLC



CHRISTIAN MADER

Austria
Chairman of Österreich
Findet Euch



VICTOR REUTER
Luxembourg
Grand Ducal Police



KARSTEN BETTELS
Germany
Detective Director at the
Police Academy of Lower
Saxony and Course Leader
of the International Cold
Case Analysis Project
(ICCAP)



ALAN RHEESCOOPER
United Kingdom
Staff Officer to the National
Police Chiefs' Council
(NPCC) Missing People Lead



CIPRIANO
Portugal
Associação Portuguesa de
Crianças Desaparecidas



LARS BRUHNS Germany Initiative Vermisste Kinder

# Organisations that support us

# **Participating organisations**























































































# **Sponsors**

In 2024, AMBER Alert Europe had the support of multiple organisations that contributed to the cause by providing us with valuable in-kind services.

#### **2MANYDOTS**

Website builder and hosting partner 2MANYDOTS sponsored the redesign of the AMBER Alert Europe website and subsequently also hosts our website. The services are provided entirely free of charge and can be quantified at an amount of approximately €7,000 annually.

#### **Axon Advocaten**

Axon is a law firm based in Amsterdam that specialises in internationally oriented services. They apply an hourly rate of €325 (excl. VAT). The service, as requested by AMBER Alert Europe, is provided free of charge. An exact amount to be quantified cannot be provided in advance. No min-max has been agreed upon between parties.

#### **MN Adviseurs & Accountants**

MN Adviseurs & Accountants provides AMBER Alert Europe with financial advice, as well as financial statements. This service, costing around €10,000 annually, is provided free of charge.



03

Annex

Financial Report 2024

# YOUR FUTURE IS OUR MISSION



Stichting AMBER Alert Europe To the board of directors Peter Treckpoelstraat 4 6191 VK BEEK

**Annual report 2024** 

MN adviseurs & accountants BV

Holleweg 23 6131 AA Sittard

+31 (0)85 - 040 11 20 info@mnadviseurs.nl

mnadviseurs.nl



Stichting AMBER Alert Europe To the board of directors Peter Treckpoelstraat 4 6191 VK BEEK

# Annual report 2024

TAB	LE OF CONTENTS	Page
1.	Report of the auditors	
1.1	Accountant's compilation report	3
1.2	General	5
1.3	Results	6
1.4	Comparative overview	7
1.5	Financial position	8
2.	Directors' report	
2.1	Directors' report	10
3,	Financial statements	
3.1	Balance sheet as of december 31, 2024	12
3.2	Statement of income and expenses 2024	14
3.3	Notes to the financial statements	15
3.4	Notes to the balance sheet	19
3.5	Notes to the statement of income and expenses	21



1. REPORT OF THE AUDITORS

# YOUR FUTURE IS OUR MISSION



Stichting AMBER Alert Europe To the board of directors Peter Treckpoelstraat 4 6191 VK BEEK

Reference: 11489

Subject:

Annual report 2024

Sittard, June 19, 2025

Dear board of directors,

Herewith we submit you a report of our activities on the annual account 2024 of your foundation.

The balance sheet as of december 31, 2024, the statement of income and expenses 2024 and the notes, together forming part of the financial statements 2024 are components of this report.

# 1.1 Accountant's compilation report

The financial statements of Stichting AMBER Alert Europe (AMBER Alert Europe Foundation, registered charity under Dutch law, RSIN 852414183), Beek have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at december 31, 2024 and the statement of income and expenses for the year 2024 with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, "Compilation engagements", which is applicable to accountants.

The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility.

> MN adviseurs & accountants BV

> > Holleweg 23 6131 AA Sittard

+31 (0)85 - 040 11 20 info@mnadviseurs.nl



To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting AMBER Alert Europe.

We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the "Verordening Gedrags- en Beroepsregels Accountants" (VGBA). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

For further information on the nature and scope of a compilation engagement and the VGBA we refer you to www.nba.nl/uitleg-samenstellingsverklaring.

We have compiled these financial statements for the management of Stichting AMBER Alert Europe to enable Stichting AMBER Alert Europe to comply with the obligation to prepare the financial statements. Our compilation report is intended solely for the management of Stichting AMBER Alert Europe and should not be distributed to or used by other parties.

# **Stichting AMBER Alert Europe**

### 1.2 General

### Incorporation

The Stichting AMBER Alert Europe was incorporated by way of deed dated January 23, 2013. The company has been registered at the Chamber of Commerce under file number 57040559.

## **Foundation**

Stichting AMBER Alert Europe (AMBER ALert Europe Foundation), the European Centre for Missing Children, is a charitable foundation based in the Netherlands that strives to improve the protection of missing children and to prevent children from going missing by empowering them and raising awareness on the issue of missing children and its root causes. Its activities cover training, research, child alerting, and prevention and awareness-raising, as well as launching initiatives aimed at impacting policies and legislation in the area of children's rights.

#### **Board of directors**

The management is conducted by:

- F.C.C. Hoen
- P. Binkova
- C. Schippers



# 1.3 Results

Below we provide an analysis of the foundation's results, based on the statement of income and expenses.

	2024		20	23
	€	%	€	%
Income	182,415	100.0%	185,857	100.0%
Sum of the benefits	182,415	100.0%	185,857	100.0%
Expenditures towards fulfilling the				
foundation's objectives	324,963	178.1%	427,421	230.0%
Office costs	3,695	2.0%	5,584	3.0%
General costs	42,687	23.4%	18,734	10.1%
Other operating costs	371,345	203.5%	451,739	243.1%
Balance before financial income		······································		
and expense	-188,930	-103.5%	-265,882	-143.1%
Interest and similar expenditure	7,972	4,4%	7,768	4.2%
Total financial income and expenditure	7,972	4.4%	7,768	4.2%
Other reserves	-180,958	-99.1%	-258,114	-138.9%



# 1.4 Comparative overview

Below we provide an analysis of the foundation's results, based on the statement of income and expenses.

	2024	2023	Budget 2024	Difference
	€	€	€	€
Income	182,415	185,857	440,200	-257,785
Sum of the benefits	182,415	185,857	440,200	-257,785
Expenditures towards fulfilling the				
foundation's objectives	324,963	427,421	378,500	-53,537
Office expenses	3,695	5,584	5,500	-1,805
General expenses	42,687	18,734	61,500	-18,813
Total operating costs	371,345	451,739	445,500	-74,155
Balance before financial income				
and expense	-188,930	-265,882	-5,300	-183,630
Interest and similar expenditure	7,972	7,768	6,000	1,972
Total financial income and				
expenditure	7,972	7,768	6,000	1,972
Other reserves	-180,958	-258,114	700	-181,658

# **Stichting AMBER Alert Europe**

# 1.5 Financial position

Below we provide an analysis of the foundation's financial position, based on the balance sheet.

	december	31, 2024	december	31, 2023
	€	€	€	€
In short term available:				
Receivables Cash at bank and in hand	12,546 438,314		20,096 796,409	
Total current assets		450,860		816,505
Less: current liabilities Working capital		<u>1,181,525</u> -730,665		1,372,179 -555,674
working capital		7007000		555/57
Fixed on long term:				
Tangible fixed assets	14,906		20,873	
Funded with on long term available		14,906		20,873
assets		-715,759		-534,801
Funding occurred as follows:				
Reserves and funds		-715,759		-534,801
		-715,759		-534,801

According to this analysis the working capital as of december 31, 2024 compared to december 31, 2023 decreased by  $\in$  174,991.

We trust to have been of service. We are available to provide further explanation.

Yours sincerely,

MN adviseurs & accountants B.V.

M.A.A.M. Mulders

accountant-administratieconsulent



2. DIRECTORS' REPORT

# Stichting AMBER Alert Europe

# 2.1 Directors' report

# General

The report is available for inspection at the partnership's premises.



3. FINANCIAL STATEMENTS



# **3.1 Balance sheet as of december 31, 2024** (After result appropriation)

		december 31, 2024 december		december	31, 2023
ASSETS		€	€	€	€
Fixed assets					
<i>Tangible fixed assets</i> Equipment	[1]	14,906	14,906	20,873	20,873
Current assets					
Receivables Taxes and premiums social insurance Other prepayments and accrued income	[2]	1,024 11,522		1,292 18,804	
			12,546		20,096
Cash at bank and in hand	[3]		438,314		796,409
Total assets			465,766		837,378

Compilation report issue dated June 19, 2025



# 3.1 Balance sheet as of december 31, 2024

(After result appropriation)

		december	31, 2024	december	31, 2023
LIABILITIES		€	€	€	€
<b>Reserves and funds</b> Other reserves	[4]	-715,759	-715,759	-534,801	-534,801
Current liabilities Accounts payable Taxes and premiums social insurance Accrued liabilities	[5]	11,405 5,114 1,165,006	1,181,525	14,025 15,534 1,342,620	1,372,179
Total liabilities		-	465,766	-	837,378

Compilation report issue dated June 19, 2025



# 3.2 Statement of income and expenses

		<u>2024</u> €	Budget 2024 €	2023 €
Income Sum of the benefits	[6]	182.415 182.415	440.200 440.200	185.857 185.857
Expenditures towards fulfilling the foundation's objectives Office costs General costs Total operating costs	[7] [8] [9]	324.963 3.695 42.687 371.345	378.500 5.500 61.500 445.500	427.421 5.584 18.734 451.739
Balance before financial income and expense		-188.930	-5.300	-265.882
Interest ans similar expenditure  Total financial income and  expenditure	[10]	7.972 7.972	6.000	<u>7.768</u> 7.768
Other reserves		-180.958	700	-258.114

Compilation resport issue dated June 19, 2025

# **Stichting AMBER Alert Europe**

### 3.3 Notes to the financial statements

#### **General notes**

#### **Activities**

The activities of Stichting AMBER Alert Europe, having its registered office at Beek primarily consist of:

- Stichting AMBER Alert Europe, having its registered office at Peter Treckpoelstraat 4, 6191 VK Beek, The Netherlands, aims to contribute, on the one hand, to the protection of missing persons in Europe, particularly missing children due to their vulnerability, and on the other hand, to the prevention of disappearances in Europe by undertaking activities that contribute to this goal in any way possible and by carrying out all that is related or conducive to the aforementioned objectives.

The foundation seeks to achieve this goal by:

- a. overcoming barriers in terms of bureaucratic, legal, geographical, or linguistic boundaries. With a view to this objective, the foundation will seek cooperation with organizations that pursue the improvement of safety within European society.
- b. promoting the involvement and participation of relevant governmental and non-governmental organizations, businesses, and civil society to achieve its objective.
- c. supporting national or international police organizations and encouraging cooperation between them for the aforementioned goal.
- d. facilitating and organizing education and training on the subject of missing persons, especially missing children, and closely related topics for a wide range of stakeholders and actors.
- e. engaging in activities focused on prevention and increasing public awareness regarding the subject of missing persons, especially missing children, and closely related topics.
- f. conducting research on the subject of missing persons, particularly missing children, and closely related topics.
- g. upon request from national authorities, contributing to the implementation of an AMBER Alert system and other forms of citizen participation in European member states, or connecting these or similar systems.
- h. launching initiatives aimed at influencing legislation and legal processes in the field of children's rights and other relevant regulations.
- i. carrying out all further actions that are broadly related to or conducive to the aforementioned, provided that the foundation operates independently, neutrally, and based on expertise and evidence.

## Registered office, legal form and registration number at the chamber of commerce

Stichting AMBER Alert Europe, Beek has been registered at the Chamber of Commerce under file number 57040559.

# **Stichting AMBER Alert Europe**

### 3.3 Notes to the financial statements

# General accounting policies

### General

The financial statements are prepared according to directive RJk.C2 "Kleine fondsenwervendeorganisaties". The Annual Report has been prepared in accordance with directive RJ650 "Fondswervende organisaties van de Raad voor de Jaarverslaggeving".

The annual accounts have been prepared based on the historical cost. Valuation of assets and liabilities and determination of the result takes place under the historical cost convention.

Given that the budget of this foundation is not used as an important steering tool for controlling the activities, the differences between the budget and the balance aren't analyzed.

### Comparison with previous year

The valuation principles and method of determining the result are the same as those used in the previous year, with the exception of the changes in accounting policies as set out in the relevant sections.

### **Exceptional items**

Exceptional items are items of income and expense from the normal, non-incidental activities or transactions, but which need to be disclosed separately on the basis of the nature, size or incidental character of the item.

# **Stichting AMBER Alert Europe**

# 3.3 Notes to the financial statements

### ACCOUNTING POLICIES APPLIED TO THE VALUATION OF ASSETS AND LIABILITIES

## Tangible fixed assets

Other tangible fixed assets are valued at historical cost or production cost including directly attributable costs, less straight-line depreciation based on the expected future life and impairments.

#### **Accounts receivable**

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

#### Cash at bank and in hand

Cash at bank and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at bank and in hand is carried at nominal value.

#### Reserves and funds

When the foundation purchases treasury shares, the consideration paid is deducted from other reserves or any other reserve if the articles of association allow so) until the shares are cancelled or reissued. Where such shares are subsequently reissued, any consideration received is included in other reserves or any other reserve. The consideration received will be added to the reserve from which earlier the purchase price has been deducted.

Incremental costs directly attributable to the purchase, sale and/or issue of new shares are shown in reserves and funds as a deduction, net of tax, from the proceeds.

# **Current liabilities**

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received, taking into account premiums or discounts, less transaction costs. This usually is the nominal value.

# **Stichting AMBER Alert Europe**

#### 3.3 Notes to the financial statements

#### PRINCIPLES FOR THE DETERMINATION OF THE RESULT

#### General

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year. The results on transactions are recognised in the year in which they are realised.

#### Costs

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

## **Exceptional items**

Exceptional items are items of income and expense from the normal, non-incidental activities or transactions, but which need to be disclosed separately on the basis of the nature, size or incidental character of the item for reasons of analysis and comparability of the results.

## Financial income and expense

## Interest income and interest expenses

Interest income and expenses are recognised on a pro rata basis, taking account of the effective interest rate of the assets and liabilities to which they relate. In accounting for interest expenses, the recognised transaction expenses for loans received are taken into consideration.

### Currency translation differences

Currency translation differences arising upon the settlement or conversion of monetary items are recognised in the income statement in the period that they are realised, unless hedge accounting is applied.



# 3.4 Notes to the balance sheet

# **ASSETS**

# **FIXED ASSETS**

# Tangible fixed assets [1]

A summary of the movements of tangible fixed assets is given below:

	Equipment €	Total 2024 €
Acquisition value Accumulated depreciations Book value as of januari 1, 2024	30,885 -10,012 20,873	30,885 -10,012 20,873
Depreciations Movements 2024	-5,967 -5,967	-5,967 -5,967
Acquisition value Accumulated depreciations Book value as of december 31, 2024	30,885 -15,979 14,906	30,885 -15,979 14,906

Depreciation percentages:

Equipment

20 %

# **CURRENT ASSETS**

# Receivables [2]

december 31, 2024	december 31, 2023
€	€
1.024	1 202
1,024	1,292
11,522	18,804
38,497	15,471
399,679	780,780
50	70
88	88
438,314	796,409
	2024 €  1,024  11,522  38,497 399,679 50

# **Stichting AMBER Alert Europe**

## 3.4 Notes to the balance sheet

#### **LIABILITIES**

## Reserves and funds [4]

	2024	2023
	€	€
Other reserves		
Value as of januari 1, 2024	-534,801	-276,687
From proposal result appropriation	-180,958	-258,114
Value as of december 31, 2024	-715,759	-534,801

# Proposed appropriation of result for the financial year 2024

The purpose of the foundation is to contribute, on the one hand, to the protection of missing persons in Europe, particularly missing children due to their vulnerability, and on the other hand, to the prevention of disappearances in Europe by undertaking activities that contribute to this goal in any way possible and by carrying out all that is related or conducive to the aforementioned objectives. In accordance with the statutes of the foundation there is no profit motive.

The result from the current financial year is allocated to the other reserves.

The statutes of the foundation don't determine a minimum or maximum balance of the other reserves.

The foundation hasn't formed a specific allocation reserve.

In accordance with the legal provisions, the loss for the financial year 2024 in the amount of  $\in$  180,958 has been deducted from the other reserves. This has already been incorporated in the annual accounts.

# **CURRENT LIABILITIES [5]**

	december 31, 2024	december 31, 2023
A converted to	€	€
Accounts payable Creditors	11,405	14,025
Taxes and premiums social insurance		
Wage tax	5,114	15,534
Accrued liabilities		
Vacation pay still to be paid	7,066	18,599
Bank charges / insurance costs	45	56
Cost still to be paid	1,449	2,312
Compensation Amber Alert	1,156,446	1,321,653
	1,165,006	1,342,620



# 3.5 Notes to the statement of income and expenses

	2024	Budget 2024	2023
	€	€	€
Income [6]			
Donations and gifts from organisations	0	0	0
Donations and gifts from individuals	6.896	5.000	8.400
income from other not-for-profitorganisations	0	260.000	0
Income as a counter performance for			
goods delivered and / or services	10.312	10.000	12.250
Other benefits	165.207	165.200	165.207
	182.415	440.200	185.857

Besides mentioned income, Stichting AMBER Alert Europe receives most of its sponsorships in kind. Several companies and individuals offer their services free of charge in the context of their Corporate Socials Responsibility (CSR). These sponsorships in kind are specified and valued in the management report of the foundation.

# Expenditures towards fulfilling the foundation's objectives [7]

To contribute tot the protection of missing persons in Europe, particularly missing children due tot thier vulnerability, and to the prevention of disappearances in Europe.

324.963		
321.303	378.500	427.421

### Honorarium of directors and supervisory directors

The honorarium of the directors totals at  $\in$  0.

# Staff

At partnership during 2024, an average 3,8 employees were employed (2023: 5,3).

Office costs [8] Other office costs	3.695	5.500	5.584
General costs [9] General costs	42.687	61.500	18.734



# 3.5 Notes to the statement of income and expenses

# Financial income and expenditure

	2024	Budget 2024	2023
	€	€	€
Interest and similar expenditure [10]			
Banking fees and provision	-7.972	-6.000	-7.768

Beek, June 19, 2025 Stichting AMBER Alert Europe

F.C.C. Hoen

P. Binkova

C. Schippers

# ANNUAL REPORT 2024

