

ANNUAL REPORT 2024

Playful education builds the next generation.





Table of contents

02	Preface
03	Mission, Vision & Approach
03	Mission & approach
04	Areas of intervention
05	Social and Economic Context
06	Contribution to Sustainable Development Goals
07	Results & Impact
08	Highlights 2024
09	Monitoring & Evaluation Strategy and key findings
09	Impact on teacher performance
10	Impact on dropout and graduation rates
11	Impact of the Menstrual Health Program
11	'Most Significant Changes' per school
12	Teachers' Testimonials
13	Faith and Theresia's Story
14	Risks and Challenges
15	Marketing, Fundraising & Partnerships
15	Foundations, Corporate Partners, and Private Donors
15	Campaigns, events, and special collaborations
17	Other Fundraising Efforts
18	Communication with stakeholders
19	Governance
21	Financial Overview 2024
23	Outlook 2025 - 2027



Preface

Dear Friends and Supporters,

It is with great pride that I present to you the 2024 Annual Report of Join for Joy. 2024 marked an important chapter in our journey to ensure every child in rural East Africa can experience the joy of inclusive, playful education. Despite global uncertainties and local challenges; from climate extremes to shifting donor priorities, Join for Joy remained resilient, resourceful, and rooted in its mission.

In 2024, we reached nearly 100,000 children across Kenya, Uganda, Zambia, and Malawi by training 120 teachers in playful learning. This led to a 14% increase in enrollment and a 24% decrease in dropouts. In Uganda, playful learning was introduced at six teacher training colleges, equipping 970 student teachers with the skills to apply these methods in their future classrooms. Meanwhile, 12,000 girls benefited from our expanded menstrual health program in Malawi and Zambia. We also launched creative arts activities through a new partnership and officially registered Join for Joy Malawi, reinforcing local ownership and deepening our long-term impact. Our impact extended beyond classrooms into the wider community; where stigma around menstruation and disability are being challenged through play, dialogue, and inclusive participation. At the heart of this work is a committed team, backed by a strengthened governance structure that reflects our values of collective leadership and decentralised decision-making.

Financially, we ended the year in a stable financial position thanks to the unwavering support of our long-term partners and a growing focus on local fundraising. Our first International Fundraising Summit laid the foundation for more diversified and locally driven income streams in the years ahead. Looking forward, we remain guided by a bold yet achievable goal: to reach 269,100 children and indirectly reach an additional 1,251,900 children, families, and community members with playful learning by the end of 2027. The commitment of our teams fuels this vision, the trust of our partners, and the firm belief that playful learning builds the next generation.

On behalf of the entire International Board of Directors, we would like to thank everyone who supported Join for Joy in 2024. Your belief in the power of play and education is transforming lives, and we are honoured to share this mission with you.

Frank van den Brink
Chair, International Board of Directors
Join for Joy



Mission, Vision & Approach

Education builds the next generation

Our Vision

Our vision is to ensure every child at primary school in sub-Saharan Africa has the opportunity to experience the power of playful learning, encouraging them to come to school and to develop into healthy, educated and empowered members of their communities.

Our Mission

We train primary school teachers in rural sub-Saharan Africa to use sports and play as tools to openly discuss health and social issues. In doing so, we create engaging, safe, inclusive, and joyful learning environments where every child feels welcome, valued, and empowered to thrive.

Our Approach

We contribute to this mission through two core interventions:

Our Playful Learning Program: Each year, new primary schools join our playful learning program. During intensive training weeks, teachers learn how to transform their classrooms into inclusive, engaging spaces where every child feels seen and heard. Through the power of play, they explore how to address key health and social topics such as gender equality, HIV/AIDS, the value of education, and challenges often faced in rural areas, such as child marriage, teenage pregnancies, and other harmful social and gender norms. This playful approach encourages children to stay in school, build resilience, and develop essential life skills.

Our Menstrual Health Program: To ensure girls can attend school consistently, we provide menstrual health education and distribute menstrual cups in collaboration with trained female teachers. We create safe spaces for open conversations and include boys, parents, and teachers to break taboos and normalize menstruation. Follow-up visits and Girls' Clubs, led by trained female teachers, offer a safe space where girls can ask questions, learn about adolescent development and puberty, and build self-confidence.



Areas of intervention

Geographical focus

Join for Joy works in the rural areas in Zambia, Kenya, Uganda, and Malawi.



Thika District, Kenya
Partner: Macheo Children's Center



Kabale & Rubanda Districts, Uganda
Partner: Caritas Uganda



Mchinji District, Malawi
Join for Joy Malawi



Chongwe District, Zambia
Join for Joy Zambia

Partnerships

We work closely with rural primary schools, educational institutions, local NGOs and government bodies including ministries of Health and Education to ensure our programs are contextually relevant, locally-led and sustainable. Join for Joy operates in Zambia and Malawi through locally registered offices. For the coordination of our program in Kenya and Uganda, we work closely with Macheo Children's Centre (Kenya) and Caritas Uganda (Uganda).

Social and Economic Context

Economic Context

In the rural regions of Kenya, Uganda, Malawi, and Zambia, children grow up in environments where poverty, inequality, and limited access to quality education are part of daily life. Many families depend on subsistence farming or informal labour, and struggle to meet their basic needs. Schools often lack essential infrastructure, teaching materials, and trained staff, making it difficult to offer a safe, inclusive, and engaging learning environment. As a result, over one-fifth of children aged 6 to 11 are out of school, one-third of adolescents aged 12 to 14, and nearly 60% of youth between 15 and 17 are not enrolled (1).

Social barriers

Beyond economic barriers, children also face significant social challenges. Substance abuse, early pregnancies, child marriage, gender-based violence, and sexual abuse are harsh realities in many communities. Social norms and gender stereotypes still hinder equal access to education. Girls are more likely to miss school or drop out entirely due to child marriage, teenage pregnancy, and the lack of menstrual health knowledge and products. Boys, on the other hand, are often expected to work and financially support their families at a young age. Children with disabilities face additional barriers, often being excluded from both the classroom and social activities.



05



From play to purpose

Our contribution to the Sustainable Development Goals

Our work on the ground connects directly to the United Nations Sustainable Development Goals (SDGs). Through the power of play, we contribute to a healthier, fairer, and more joyful future for all children.

3 GOOD HEALTH
AND WELL-BEING



SDG 3: Good Health and Well-being

Sports and play stimulate physical activity and emotional well-being. In our programs, we address pressing health issues such as malaria, HIV/AIDS, and cholera in a child-friendly and accessible way. We also provide menstrual and reproductive health education and distribute menstrual cups, helping girls manage their periods safely and with dignity - reducing the risk of infections from unhygienic alternatives.

4 QUALITY
EDUCATION



SDG 4: Quality Education

We improve the quality of education by training teachers to create inclusive, active classrooms where every child is engaged. By using sports and play as tools for learning, we break down traditional barriers that focus on rigid teaching methods and unpack gender stereotypes, and by doing so we ensure that all children, especially girls and children with disabilities have equal access to meaningful learning.

5 GENDER
EQUALITY



SDG 5: Gender Equality

Our programs challenge harmful gender norms and empower girls through life skills games and menstrual health education. Girls learn to understand their rights, speak up with confidence, and stay in school longer. Boys are encouraged to become allies in creating equal opportunities. Whether in the classroom or on the sports field, all children are supported to play, learn, and grow as equals.

17 PARTNERSHIPS
FOR THE GOALS



SDG 17: Partnerships for the Goals

We believe in the power of working together. Join for Joy collaborates closely with local NGOs, governments, schools, and communities to ensure that our programs are locally rooted, culturally relevant, and built to last. These partnerships help us expand our reach and deepen our impact across rural East Africa.

Results

30

PRIMARY SCHOOLS INCLUDED

in the program in Kenya, Uganda, Malawi, and Zambia

120

TEACHERS TRAINED

to implement playful learning

970

STUDENT TEACHERS TRAINED

in the 'playful learning' module

97,500

CHILDREN REACHED

through the power of playful learning in schools and communities

6

UGANDAN TEACHER TRAINING COLLEGES

now offer 'playful learning' as a module.

12,500

GIRLS REACHED

through the menstrual health program in Zambia and Malawi

Impact

14%

AVERAGE INCREASE

in student enrollment at participating schools

24%

AVERAGE DECREASE

in dropouts at participating schools



Highlights

Successful completion of the program by all participating schools

All 30 participating schools successfully completed the Achievement Review this year. Teachers were all certified as sports and play facilitators, and each school developed action plans to continue applying the program independently. This marks an important milestone in securing long-term and sustainable impact.

Optimising the Menstrual Health Program

In 2024, we expanded and optimised our Menstrual Health Program in Malawi and Zambia. Schools established Girls' Clubs, led by trained female teachers, providing a safe space where girls learn about the menstrual cycle, menstruation, their bodies, the use of menstrual cups, self-confidence, and personal development. The results show that these clubs play a vital role in supporting girls, thanks to the daily guidance of female teachers who were trained by Join for Joy and are present at the schools every day.

New program element: Expressive Arts

This year, we proudly introduced a new component to our program thanks to a collaboration with the Tomorrowland Foundation: music, dance, drama, and art. This addition helps children explore their creativity, build self-confidence, and learn about important social topics in an engaging and playful way. All 30 schools that joined the program in 2024 received not only a Game Box but also a Music & Art Box, filled with local musical instruments and creative materials such as paint, brushes, and drawing supplies.

Local anchoring: Join for Joy Malawi

Following the successful establishment of our Join for Joy office in Zambia in 2022, we officially registered Join for Joy Malawi as a national NGO in January 2024. This step strengthens our fundraising capacity and creates new opportunities to build partnerships with local businesses and government institutions. This transfers greater ownership to Join for Joy Malawi to ensure the contextual relevance of the program as well as increased autonomy in decision-making and responsibility for the program's implementation.

Playful education at teacher training colleges in Uganda

In Uganda, our focus is on training future teachers at Primary Teacher Colleges (PTCs) in the method of playful learning, with the ultimate goal of integrating the 'Playful Learning' module into the national teacher training curriculum. This approach ensures that upcoming teachers are equipped with inclusive and engaging teaching skills from the very start of their careers. In close collaboration with our partner, Caritas Uganda, we developed a strategy this year to roll out the 12-week 'Playful Learning' course on a national level.



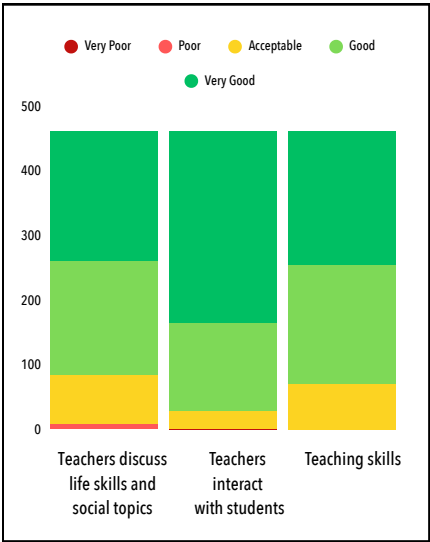
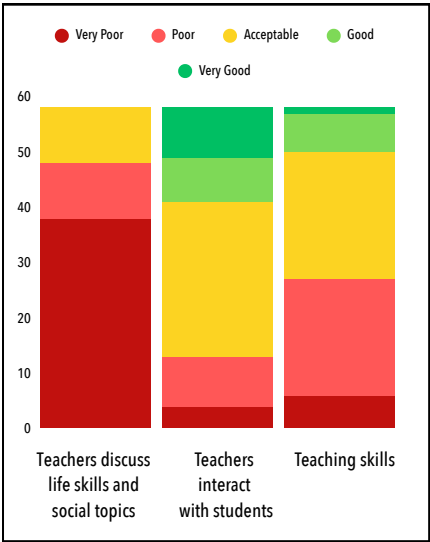
Monitoring & Evaluation Strategy and key findings

Our Monitoring & Evaluation (M&E) strategy allows us to accurately measure the impact of our programs on children, teachers, and communities. We use four key tools to do so, and below we share the results and insights gathered through each of them.

1. Impact on teacher performance

Join for Joy sports coaches visit schools 4–8 times per year to observe how teachers integrate sports and play into their lessons. These visits assess the extent to which teachers use playful methods to promote inclusion and address social themes.

The data below offers a clear comparison: the 2024 baseline represents the starting point of schools that joined this year, while the follow-up data shows their progress after one year in the program.

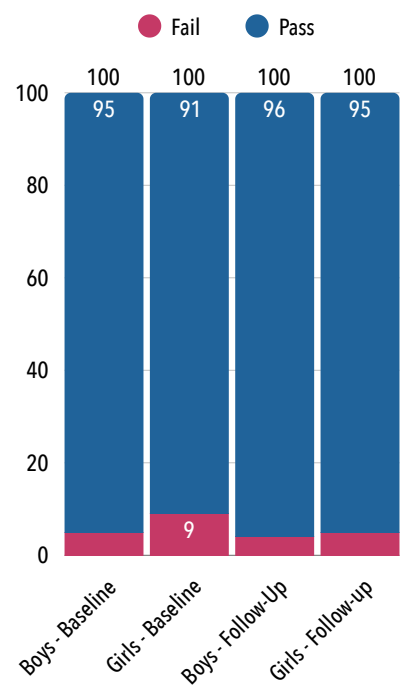


2. Impact on dropout and graduation rates

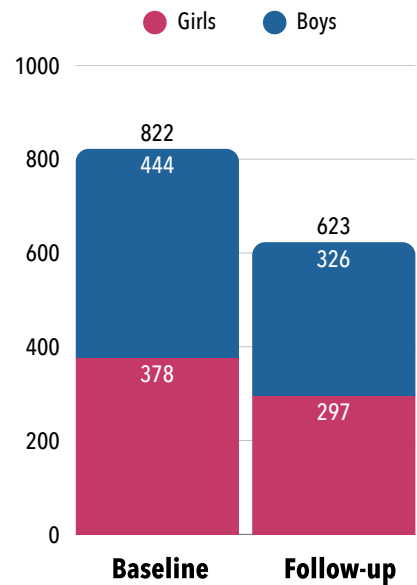
We track changes in dropout and graduation rates by interviewing school principals before and after approximately one year of program participation.

The dropout rate decreased by 24% between 2022 (baseline) and 2023 (follow-up). Graduation rates for girls increased from 91% to 95%, and for boys from 95% to 96% (excluding students who transferred schools). The average number of enrolled students at participating schools rose by 14% within a year.

Average Graduation Rates



Total dropouts



Total Enrolment

	Start 2024	End 2024
Kenya 6 schools	3,295	3,867
Malawi 6 schools	4,359	4,901
Uganda 6 schools	3,295	3,667
Zambia 12 schools	6,382	7,318
Total 30 schools	17,331	19,753

+14%

4. Impact of the Menstrual Health Program

To measure the impact of the menstrual health program, we use targeted surveys to gather both quantitative and qualitative data on the acceptance and use of menstrual cups, as well as the broader impact on girls' school attendance and overall well-being. Based on nearly 400 interviews with girls who received a menstrual cup in 2024, we found that:

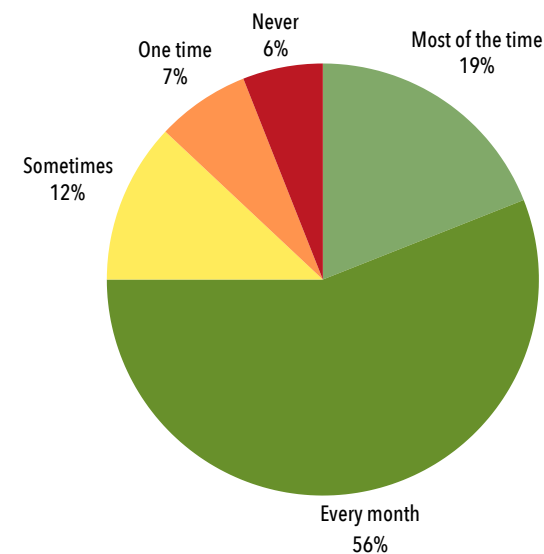
- 75% use the cup most or every menstrual cycle.
- School absenteeism due to menstruation dropped from an average of 0.9 days to less than 0.01 days per month.
- 80% of girls reported satisfaction with the cup due to its comfort and ease of use.

Our educational sessions continue to improve awareness of menstruation, reproductive health and adolescent development among students and within communities.

How satisfied are you with the cup?



How often do you use the cup?



5. "Most Significant Changes" per school

During the Achievement Review, each teacher team presents the key changes they have observed at their school. These testimonials and personal stories provide meaningful insight into broader educational and social transformations.



Teachers' Testimonials

"I have learnt to involve all the learners regardless of their disabilities in most of the learnt new games since I deal with special needs learners. Teaching these special needs learners has taken a new dimension"

**- Kenyatta Primary School
Kenya**

"It has helped to gain traits that are crucial for a teacher managing a dynamic classroom. I have learnt to listen actively and to approach each child as an individual, understanding their unique needs and background.."

**- Swani Primary School
Kenya**

"Through the Join for Joy program, we have seen more awareness of social issues, a reduction in school dropouts, and fewer crimes both at school and in the neighborhood."

**- Kysano Primary School
Uganda**

"Because of Join for Joy, female learners are now free to share their personal problems with female teachers, for example, about menstruation."

**- Karujanga Primary School
Uganda**

"There are now fewer myths around menstruation in the community. Moreover, there is now understanding among boys that menstruation is an anatomical thing and they do not laugh at girls anymore."

**- Kamwanya Primary School
Malawi**

"There is an increase in enrollment of learners who dropped out, the reluctant, and those who are new. The games have motivated the learners to have interest in school."

**- Chazuka Primary School
Malawi**

"Our enrollment grew from 195 to 274. This is because the messages carried home by the first pupils who were introduced to Join for Joy activities influenced other children to have interest for school."

**- Kutemwa Ndi Kusumala School
Zambia**

"Most learners were not able to interact with the opposite sex due to cultural and religious beliefs. Children now learnt to interact with each other normally through play."

**- Estate 76 Primary School
Malawi**



Faith and Teresia's story

Inclusion is at the heart of the Join for Joy program.

An essential part of this is supporting children with disabilities so they can fully develop in a safe and inclusive learning environment. This approach fosters self-confidence, social skills, resilience, and educational opportunities.

Faith and Teresia are best friends in the Special Educational Needs (SEN) unit of Mugumo Primary School in Kenya. Thanks to the Join for Joy program, they are building confidence, discovering their talents, and developing valuable life skills. In addition to learning and playing, Faith and Teresia make clothes together, braid each other's hair, and craft keychains that they sell to school visitors. Both girls shared how the Join for Joy program is helping them.

Teresia (14)

Teresia lives with her grandmother, ill grandfather, and aunt after her father left her in Nairobi due to her mental disability. Her siblings still live with him. Teresia misses her family deeply, which is not always easy for her.

Since joining the Join for Joy program, Teresia has grown into a true leader. Headteacher Mbugua shares: "Teresia actively involves her classmates in activities such as crafting or sports and play. She enjoys explaining the games so others can understand them too. She is clearly more confident and assertive."

Faith (15)

Faith has a mental disability, which means she learns at a different pace than her peers. Her mother worries about her and says: "I want to do everything I can to make sure Faith doesn't follow the same path as her older sister. She became pregnant at a young age and left, leaving the baby with us. I can't always protect Faith, but I'm so relieved she is safe at school and learning how to stand up for herself."

Faith loves coming to school. "The Join for Joy games have made me less shy," she says. "Now I dare to speak up more, both at home and at school." Her favorite game, My Space Game, has helped her feel more empowered.

Beyond the joy of play, Faith discovered a new talent: athletics. She placed third in the 1500-meter run at the national level and won gold in the 3000-meter race walk, making her the top race walker in her age group for children with disabilities in Kenya.





Risks and Challenges

In 2024, Join for Joy faced several external and operational challenges. Below we outline the key challenges and how they impacted our work.

Extreme weather: floods and droughts

In Kenya, heavy rainfall between March and May caused severe flooding. Homes were destroyed, infrastructure was damaged, and schools were temporarily closed. In Zambia and Malawi, the opposite happened: an intense drought, caused by the El Niño weather phenomenon, led to crop failures, food shortages, and water scarcity. Both the president of Malawi and the president of Zambia declared national emergencies, highlighting the serious impact on millions of people.

How we responded:

We adjusted school visits where needed, stayed in close contact with the schools, and remained flexible in the planning and delivery of our activities. We were able to resume programs as soon as schools reopened.

Power shortages in Zambia

Due to the drought, water levels in Lake Kariba, a key source of hydroelectric power, dropped drastically. This led to frequent power cuts, especially in urban areas like Lusaka, where Join for Joy Zambia is based.

How we responded:

Our team adapted their way of working, using alternative locations, flexible schedules, and offline planning to keep activities and coordination going despite the power outages. After months of load-shedding, we invested in a solar power generator for the office.

Health Risk: Mpox outbreak in Malawi

A fuel crisis in Malawi led to long queues at petrol stations, with some stations receiving fuel only once a week. This made travel to schools for program visits challenging at times.

How we responded:

Our coaches and program staff coordinated closely with schools via the phone and optimized visit schedules, minimizing unnecessary travel and focusing on efficient use of available resources.



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Restrictive legislation in Uganda

The enforcement of the Anti-Homosexuality Act continued to limit freedom of expression and made it harder to openly address important health topics like HIV prevention. The law contributes to an environment of exclusion, in contrast to Join for Joy's mission of equality and inclusion.

How we responded:

We remained committed to our inclusive approach and focused on building trust and open dialogue within the local context, always respecting the safety of both participants and staff.

Shifting donor landscape

The decrease in international development aid, especially from European countries like the Netherlands and Germany, combined with shifting priorities toward humanitarian relief and climate action, meant fewer funds were available for education and SRHR (sexual and reproductive health and rights). This increased competition for limited donor funding across the sector.

How we responded:

We are actively working on diversifying our funding base. At the same time, we maintained strong relationships with existing partners and highlighted the proven impact of our programs. We took important steps to build fundraising capacity in the Join for Joy offices in Malawi and Zambia. Both country teams participated in a Fundraising Summit training, where they developed tailored strategies to engage local donors, companies, and institutions.



16

Marketing, Fundraising & Partnerships

Foundations, corporate partners, and private donors

We are grateful for the continuous support of various (family) foundations. Among others: Contribute Foundation, Nefkens Stichting Ontwikkelingshulp, Michiel Löwenberg Foundation, Stichting Wees een Kans, Stichting St. Pierre Fourier, Familiefonds Wierda Baas, Hofsteestichting. In addition to periodic and one-time gifts from foundations, we are also grateful for the continuous support of private and monthly donors. Join for Joy also raised funds through business partnerships and the organization of events.

Campaigns, events, and special collaborations

Zambia Fundraising Run

In August, Join for Joy Zambia proudly hosted its very first fundraising run in Lusaka, in collaboration with The Farm Gate by Birchwood. With support from local sponsors and over 130 enthusiastic participants, the event raised funds for new Game Boxes and significantly increased our visibility in Zambia's capital. Following its success, Team Zambia is already planning to make it an annual tradition.

Dam tot Damloop

For the first time ever, we teamed up with our long-time partner organization Macheo from Kenya for the Dam tot Damloop. Together with an enthusiastic team of runners, we raised over €11,000 for the playful learning program in Kenya.

HundrED

For the third consecutive year, Join for Joy was selected for the HundrED Global Collection, which highlights the 100 most impactful and scalable educational innovations worldwide. An important recognition of the relevance and growing impact of our work.



Global Collection 2024 Report out now!

Learn about the top 100 most impactful & scalable education innovations to watch out for



New Ambassador: Kelly van Zon

We're thrilled to welcome Paralympic table tennis champion Kelly van Zon as our newest ambassador! With her passion for sports, perseverance, and commitment to inclusion, Kelly perfectly represents the values that drive Join for Joy.

"Dit is maandverband" Campaign

With this bold awareness campaign, we sparked conversation around menstrual health and the urgent need for access to menstrual products for girls in rural areas of East Africa. A powerful step toward breaking taboos, while raising donations for almost 6,000 menstrual cups.

[View campaign](#)



Wout Weghorst Giveaway

During the summer of the European Championship, our ambassador Wout Weghorst donated a signed football for a special giveaway. The action reached almost 200.000 people online.

Tomorrowland Festival

Join for Joy was featured on the collaboration board at the iconic Tomorrowland Festival! This special moment celebrated our shared commitment to making arts, music, and play accessible to children in Kenya, Zambia, Uganda, and Kenya.

Other Fundraising Efforts

In 2024, our teams from Zambia, Malawi, and the Netherlands came together for a Fundraising Summit led by board member and expert Suzanne van Esser. During this inspiring three-day training, team Join for Joy developed country-specific fundraising strategies and laid the groundwork for an international fundraising approach. The summit marked a key step toward stronger local ownership and long-term sustainability, and sparked bold new ideas for regional fundraising and more entrepreneurial income-generating initiatives in 2025.





Communication with stakeholders

In 2024, we continued to prioritize clear and consistent communication with all our stakeholders: donors, partners, schools, and communities. We shared regular updates through our quarterly newsletters, our annual report, social media, and email updates to keep supporters informed about our work and impact. Through photos, stories, and milestones from the field, we aimed to bring our work closer to those who make it possible.

We hosted events, including sports initiatives like the Dam tot Damloop with Macheo and the first-ever Zambia Fundraising Run. These activities helped strengthen partnerships, increase our visibility, and bring new supporters on board.

We also continued to collect feedback from the communities we work with. Teachers shared their experiences through Achievement Reviews, and we conducted interviews and surveys with students, parents, and headteachers. Local teams stayed in close contact with schools to monitor progress and adapt the program where needed. This feedback remains essential for improving our programs and ensuring they are relevant, inclusive, and community-driven.

Governance

Our board, founders, and team members work closely together to guide Join for Joy with care, ambition, and professionalism.

Throughout 2024, our team across all countries has remained largely stable and committed.

In May 2024, we welcomed Charlotte Petty as our new Managing Director. With a strong background in designing and implementing large-scale inclusive education and health programs across Sub-Saharan Africa, Charlotte brings valuable expertise to support the growth and development of Join for Joy in the years ahead.

As Join for Joy Malawi was officially registered in 2024, we also welcomed Tchaiwe Zulu to the team as our Menstrual Health Coordinator and Play Coach. She brings in-depth knowledge of menstrual and reproductive health, combined with a strong passion for sports and play.

During this transition, Andrew Nyoni phased out of his role as accountant, and Praise Mkandawire joined the newly established Malawi team shortly afterwards to support our growing operations.

Board

Frank van den Brink – Chairman, since 2021
Jaap Kalverkamp - Finance, since 2023
Arie Torres, since 2021
Suzanne van Esser, since 2023
Anne Sallaerts, since 2023

Ambassadors

Wout Weghorst
Nanne van der Leer
Rachèl Louise
Rob Reckers
Kelly van Zon

Join for Joy International Kenya

Ruth Mwinga - Sports and Play Coordinator (0.5 FTE)
Derrick Okango - Sports and Play Coordinator (0.5 FTE)
Mary Mutisya – Sports and Play Manager (1 FTE)

Uganda

Hilda Mbabazi - Sports and Play Coordinator (1 FTE)
Boniface Byamugisha - Sports and Play Coordinator (1 FTE)
Javira Birungi - Sports and Play Coordinator (1 FTE)

Zambia

Mwangala Ikacana - Country Director Join for Joy Zambia (1 FTE)
Mirriam Nanyinza - Menstrual Hygiene Expert (1 FTE)
Sydney Njovu - Sports and Play Coordinator (0.1 FTE)
Kapingula Musinga - Assistant Sports and Play Coordinator (0.5 FTE)
Namasiku Munyanya - Assistant Menstrual Health Coordinator (0.5 FTE)
Siisi Chocho - Freelance accountant

Malawi

James Phiri - Country Director Join for Joy Malawi (1 FTE)
Tchaiwe Zulu - Menstrual Health Coordinator & Play Coach (1 FTE)
Andrew Nyoni - Accountant (until August 2024 - 0.2 FTE)
Praise Mkandawire - Accountant (from September 2024 - 0.4 FTE)

The Netherlands

Charlotte Petty - Managing Director (since May 2024 - 0.8FTE)
Minke van Geen- Meijboom - Head of Program Director / Founder (0.5 FTE)
Hannah Kooren - Head of Operations / Founder (0.5 FTE)
Romée Nieuwland - Marketing and Partnerships Manager (0.9 FTE)
Mart Beeftink - Freelancer Monitoring & Evaluation

19



Policies and Decision-Making Structure

Join for Joy operates with a clear and structured governance model. The day-to-day management team and the board meet every two months to discuss strategic, financial, and operational topics. All expenditures above €2,500 require prior board approval by a two-thirds majority. This ensures financial oversight and shared decision-making.

We maintain a modest salary policy for all staff and freelancers. Salaries are in line with responsibility levels, and no bonuses or 13th-month payments are provided. Board members receive no remuneration for their activities, as outlined in our articles of association.

Transparency and Accountability

We are committed to full transparency in how we operate and use our resources. Our annual report, quarterly updates, and monitoring tools help us keep stakeholders informed. With small core operations in the Netherlands and strong teams in Kenya, Uganda, Malawi, and Zambia, we invest where it matters most: on the ground.



Financial Overview 2024

Summary Report Board of Directors

Join for Joy's objective is to support primary schools in rural areas of low-income countries in East Africa by developing and implementing playful learning programs. The organisation has built a sustainable and inclusive program that trains primary school teachers in Zambia, Malawi, Kenya, and Uganda to integrate playful learning into the classroom. Teachers are equipped to create safe learning environments, discuss sensitive social issues, and serve as positive role models for their students. Throughout the year, the Board of Directors actively oversaw these developments, ensuring strong governance, financial oversight, and alignment with Join for Joy's mission. The board also guided strategic decisions, including a transition toward more decentralised governance, formal registration in Zambia and Malawi, and a multi-year strategy aimed at scaling impact while strengthening local ownership.

The Financial Year 2024

In a challenging and shifting donor landscape, Join for Joy maintained a strong course in 2024. While total income decreased slightly compared to 2023 (€594,503 vs. €667,464), the organisation succeeded in delivering its full program agenda and strengthened its long-term resilience through smarter cost allocation, local fundraising, and strategic planning. The year ended with a modest negative operating result of €11,146, which was absorbed by our continuity reserve.

In Uganda, program costs increased due to the successful launch of a new pilot: Join for Joy integrated playful learning as a module in six Teacher Training Colleges, reaching 970 student teachers and embedding our approach more deeply into the national education system.

In Malawi, program costs decreased compared to 2023. This was due to the favourable exchange rate along with the planned scale-down during the transition from working through a local partner to launching Join for Joy Malawi as an independent legal entity. During this transition phase, the team worked with only six schools and a smaller team, leading to temporarily lower expenditure in 2024.

BALANCE AS PER DECEMBER 31, 2024

(After appropriation of result)

	31-12-2024	31-12-2023
Assets		
Fixed assets		
Tangible fixed assets	1,468	1,847
	<u>1,468</u>	<u>1,847</u>
Currents accounts		
Receivables	3,141	15,024
Cash and cash equivalents	200,273	218,445
	<u>204,882</u>	<u>235,316</u>
Total	€204,882	€235,316

In Zambia, favourable exchange rates and more efficient procurement led to reduced costs. Overall expenditures were lower than in 2023, as the additional setup costs for establishing the local office had already been covered the previous year. In Kenya, a new supplier of sports, music, and play materials contributed to slightly lower expenditure compared to the previous year, alongside reduced support required from the Netherlands team.

At the same time, Join for Joy implemented a more accurate method of allocating labour costs from the Netherlands based on time registration, improving the transparency and fairness of cost distribution across countries and themes.

Total program-related expenses in 2024 were €475,921 - down from €548,791 in 2023 - while program quality and reach remained high. We worked with 30 schools across four countries, trained 120 teachers, and reached an estimated 97,500 children. In Zambia and Malawi, 12,000 girls were supported through menstrual health education and products. Our team continued to operate leanly, while our continuity reserve of €163,350 offers a critical buffer for the future.

The category 'donations from (family) foundations' amounted to €544,013, showing the continued commitment of our long-term partners. Income from individuals and events was €43,480, with highlights including our Dam tot Damloop team and a successful local fundraising run in Lusaka. Income from corporate partners totalled €7,010.

Operating costs in the Netherlands increased slightly due to investment in external marketing (including the menstrual campaign) and rising audit and accounting costs, including hiring a financial consultant to improve our forecasting.

Join for Joy remains fully compliant with CBF C2 standards for smaller fundraising organisations. All income is reported in the year of acquisition and allocated in the year of implementation.

With an average of 80% of expenditures going directly to program costs, well above the 70% threshold, we remain committed to our mission and transparent in how we spend. For more detailed financial information, please see the Join for Joy Annual Accounts 2024.

STATEMENT OF INCOME AND EXPENSES

	2024	2023
Total		
Donations from non-profit organizations	544,013	573,993
Income from individuals/events	43,480	64,511
Income from partners & companies	7,010	28,960
	<u>594,503</u>	<u>667,464</u>
Total income	€594,503	€667,464
Expenses		
Playful learning program Kenya	77,951	91,173
Playful learning program Uganda	105,984	95,072
Playful learning program Zambia	124,058	143,648
Playful learning program Malawi	83,673	120,372
Playful learning development & strategy	78,892	81,239
Expenses events	5,363	17,287
Total program related expenses	475,921	548,791
Costs of raising funds	37,213	5,251
Management, operating expenses and administration	91,880	69,753
Financial income / (expense)	(635)	(1,725)
Statement of income and expenses	€-11,146	€41,944
Appropriation of result		
Continuity reserve January 1	174,496	132,552
Statement of income and expenses	(11,146)	41,944
Continuity reserve December 31	€163,350	€174,496

Outlook 2025 - 2027

In the coming years, Join for Joy will focus on expanding its reach across Kenya, Malawi, Uganda, and Zambia. Both our primary school program and our university-based teacher training program will continue to grow, so that even more children and teachers can experience the power of playful learning. At the same time, our regional offices in Zambia and Malawi will play an increasingly central role, with a strong focus on local ownership, fundraising, and community-driven impact.

Our vision for the future is outlined in our new 2025–2027 strategy, built on four strategic pillars. These pillars reflect our commitment to growth, inclusion, financial sustainability, and continuous improvement of our programs – all with the goal of ensuring that every child can learn, play, and thrive in a safe and joyful environment.

Our strategic focus for 2025-2027

Improve the Join for Joy playful learning program by embracing data-driven insights

We continue to improve and optimize our approach by aligning our Theory of Change (ToC) with our Monitoring & Evaluation (M&E) system. This ensures that we remain responsive, data-driven, and focused on what works best for children, teachers, and communities.

Sustainable scale playful learning

By the end of 2027, our goal is to have trained 1,512 primary school teachers and 3,500 teacher training students, reaching 1,251,900 children, families, and communities through playful learning activities.

Prioritise inclusion to reach more children with disabilities

We believe that every child deserves to be included. By 2027, we aim to reach at least 3,220 children with disabilities – representing 12% of our total reach – by making our program even more accessible and inclusive.

Building resilience by enhancing our financial security & organisational structure

To secure the future of our work, we are committed to raising €800,000 by 2027 and building an inclusive, representative organizational structure and governance model that reflects the communities we serve.

23



Playful education builds the next generation.



Join for Joy

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Foundation Join for Joy
established in Amsterdam
Annual report 2024

INDEX

REPORT OF THE AUDITORS

Independent auditor's review report report	3
1 Results	5

DIRECTOR'S REPORT

2 Directors' report	6
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FINANCIAL STATEMENTS

3 Balance sheet as at December 31, 2024	14
4 Statement of income and expenses 2024	16
5 General notes	17
6 Accounting policies	18
7 Notes to balance sheet	20
8 Notes to statement of income and expenses	23
9 Other notes	26



Foundation Join for Joy
Molenpad 5
1016 GL Amsterdam

Bilthoven, June 30, 2025

Dear Management,

INDEPENDENT AUDITOR'S REVIEW REPORT

Our conclusion

We have reviewed the financial statements 2024 based in Amsterdam. Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not give a true and fair view of the financial position of Foundation Join for Joy as at 31 December 2024 and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

The financial statements comprise:

- the balance sheet as at 31 December 2024;
- the profit and loss account for 2024; and
- the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our conclusion

We conducted our review in accordance with Dutch law, including the Dutch Standard 2400 'Opdrachten tot het beoordelen van financiële overzichten' (engagements to review financial statements). A review of financial statements in accordance with the Dutch Standard 2400 is a limited assurance engagement. Our responsibilities under this standard are further described in the 'Our responsibilities for the review of the financial statements' section of our report.

We are independent of Foundation Join for Joy in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

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

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code . Furthermore, management is

responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibilities for the review of the financial statements

Our responsibility is to plan and perform the review in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion.

The level of assurance obtained in a review engagement is substantially less than the level of assurance obtained in an audit conducted in accordance with the Dutch Standards on Auditing. Accordingly, we do not express an audit opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the review, in accordance with Dutch Standard 2400.

Our review included among others:

- Obtaining an understanding in the entity and its environment and the applicable financial reporting framework, in order to identify areas in the financial statements where material misstatements are likely to arise due to fraud or error, designing and performing procedures to address those areas, and obtaining assurance evidence that is sufficient and appropriate to provide a basis for our conclusion;
- Obtaining an understanding of the entity's accounting systems and accounting records and consider whether these generate data that is adequate for the purpose of performing the analytical procedures;
- Making inquiries of management and others within the entity;
- Applying analytical procedures with respect to information included in the financial statements;
- Obtaining assurance evidence that the financial statements agree with, or reconcile to, the entity's underlying accounting records;
- Evaluating the assurance evidence obtained;
- Considering the appropriateness of accounting policies used and considering whether the accounting estimates and related disclosures made by management appear reasonable;
- Considering the overall presentation, structure and content of the financial statements, including the disclosures; and
- Considering whether the financial statements and the related disclosures represent the underlying transactions and events in a manner that appears to give a true and fair view.

We trust to have been of service. Should you have questions or comments, we are available to provide a more detailed explanation.

on behalf of,
BM accountants & adviseurs



M. Attrach RA



1 RESULTS

DEVELOPMENT OF INCOME AND EXPENSES

As presented in the income statement, the net result for 2024 amounts to € -11,146 (2023: € 41,944).

	2024		2023	
	€	%	€	%
Individuals & private donors	43,480	100.0	64,511	100.0
Companies	7,010	16.1	28,960	44.9
Foundations & Other non-profit organisations	544,013	1,251.2	573,993	889.8
Program related costs	-475,921	-1,094.6	-548,791	-850.7
Gross margin	118,582	272.7	118,673	184.0
Employee benefits				
Employees	49,793	114.5	29,322	45.5
Other employee benefits	5,632	13.0	5,002	7.8
Amortisation, depreciation and impairment				
Depreciations of tangible assets	906	2.1	827	1.3
Other operating expenses				
Housing	17,808	41.0	17,168	26.6
Marketing	37,213	85.6	10,634	16.5
Office	17,741	40.8	12,051	18.7
Sum of expenses	129,093	296.9	75,004	116.3
Operating result	-10,511	-24.2	43,669	67.7
Financial income and expense	-635	-1.5	-1,725	-2.7
Result	-11,146	-25.6	41,944	65.0



Summary Report of the Board of Directors

Join for Joy aims to ensure that children in rural East Africa enjoy a safe, inclusive, and joyful learning environment through playful education. By training primary school teachers in Kenya, Uganda, Zambia, and Malawi, Join for Joy promotes child-centered, interactive, and inclusive learning practices. Teachers learn how to create safe school environments, discuss sensitive social topics, and become role models who foster student engagement and resilience.

In 2024, the Board of Directors oversaw financial results and good governance as well as the continued implementation and expansion of the program supporting efforts to improve educational outcomes and children's physical and mental well-being across all four program countries.

"Playful education builds the next generation."

Impact Overview:

In 2024, Join for Joy expanded its impact across Kenya, Uganda, Malawi, and Zambia by partnering with 30 primary schools to implement the playful learning program. A total of 120 teachers were trained to integrate playful learning methods into their classrooms, reaching approximately 97,500 children both in schools and surrounding communities.

The efforts of the program were significant: participating schools saw an average 14% increase in student enrollment and a 24% decrease in dropout rates.

In Uganda, the integration of 'playful learning' as a learning module in six teacher training colleges led to the training of 970 student teachers, embedding the Join for Joy approach more deeply within the national education system.

Additionally, the menstrual health program in Zambia and Malawi reached 12,000 girls with education, support, and products, helping reduce school absenteeism and stigma around menstruation.

Financial Overview

The year 2024 was marked by strategic focus and continued financial consolidation. Join for Joy raised a total income of **€594,503**, resulting in a negative operating result of **€-11,146**.

While total income was slightly lower than in 2023 (€667,464), the organization managed to achieve planned program implementation through careful cost control and oversight.



Fundraising

In 2024, Join for Joy strengthened its fundraising through a mix of institutional partnerships, individual donations, and campaigns. Continued support from long standing family foundations—including Contribute Foundation, Nefkens Stichting Ontwikkelingshulp, Michiel Löwenberg Foundation, and others—provided essential financial stability.

Highlights included the first local fundraising run in Lusaka, raising funds for new Game Boxes and boosting community engagement, and a joint Dam tot Damloop effort with Macheo Kenya that raised over €11,000. The public campaign “*Dit is maandverband*” helped fund 6,000 menstrual cups and raise awareness about menstrual health. Visibility also grew through collaborations with Tomorrowland Festival and ambassador Wout Weghorst.

To support long-term sustainability, Join for Joy hosted an international Fundraising Summit with teams from Zambia, Malawi, and the Netherlands, developing country-specific strategies and emphasizing local ownership. We also welcomed Paralympic champion Kelly van Zon as ambassador, strengthening our focus on inclusion.

Governance

In 2024, Join for Joy conducted an in-depth review of its organizational structure and governance model, guided by external expertise. This review, which included surveys and interviews with sitting Board members, interviews with staff from all countries, and benchmarking against international NGO governance practices, was initiated to ensure that Join for Joy’s governance framework remains relevant, inclusive, and fit for purpose. It responded to sector-wide shifts toward localisation, increased local decision-making, and greater representation from countries where programs are implemented.

The review confirmed the need to transition toward a more decentralized and inclusive governance model. Based on its findings, Join for Joy formalised a new structure in 2024 that empowers national entities while maintaining global coordination. As Join for Joy is now officially registered in both Zambia and Malawi, each with its own National Board of Directors (Malawi) or Country Advisory Board (Zambia). These bodies provide legal oversight, strategic guidance, and support for local fundraising and stakeholder engagement.

At the international level, the International Board of Directors retains ultimate responsibility for strategic direction, compliance, and financial oversight of Join for Joy in the Netherlands and internationally. It meets quarterly and works closely with the International Leadership Team, which includes the Managing Director, Country Directors from Malawi and Zambia and two co-founders. This team is responsible for operational coordination, cross-country learning, and implementation of global strategy and safeguarding standards.



In Kenya and Uganda, where Join for Joy operates through partner organizations, Partner Advisory Committees provide contextual input and ensure local voices inform decision-making. Across all levels, Join for Joy has implemented policies to prevent conflicts of interest, safeguard children and staff and maintain financial integrity. All board and advisory members adhere to the organization's Code of Conduct and Safeguarding Policy.

Board members serve on a voluntary basis and receive no remuneration other than reimbursement of expenses, in line with ANBI and CBF regulations. This revised governance structure reflects Join for Joy's commitment to its values; inclusion, agility, and local ownership and positions the organization to scale impact while remaining rooted in the communities it serves.

Income and Expenses

Join for Joy's income sources in 2024 were:

- Donations from non-profit organizations and foundations: **€544,013**
- Donations from individuals and events: **€43,480**
- Donations from corporate partners: **€7,010**

The total operating expenses for 2024 amounted to **€605,014**, with the following breakdown:

- Program implementation in Kenya, Uganda, Zambia, and Malawi: **€475,921**
- Staff costs (Netherlands): **€49,793**
- Other employee benefits: **€5,632**
- Depreciation: **€906**
- Operating costs (office rent, supplies, IT, fundraising, marketing, etc.): **€72,762**
- Financial/banking costs: **€635**

In 2024, the total program-related costs decreased from €548,791 in 2023 to €475,921. This shift reflects both improved cost management and strategic developments in several countries:

- **Uganda** saw an €11,000 increase in program costs due to the launch of a new pilot program in six Teacher Training Colleges, where Join for Joy integrated a playful learning course into tertiary teacher education. This expansion required additional resources for curriculum development, coordination, and training.
- In contrast, **Malawi's** program costs decreased by €36,000 in 2024 in comparison to 2023, this was due to the fact that activities were scaled back during the transition from working through a local partner organisation to establishing Join for Joy Malawi as a legally registered entity. During this transition phase, the team worked with only six schools instead of 12 and a smaller team, leading to temporarily lower expenditure in 2024.



- In **Zambia**, costs decreased by €20,000 due to the impact of favourable exchange rates and scaled procurement.
- In **Kenya**, costs also decreased by €13,000 compared to 2023 due to reduced scope of work.

Additionally, Join for Joy implemented a more accurate methodology for allocating personnel costs for staff based in the Netherlands. Instead of fixed percentages, each staff member's hours were now tracked and allocated to specific program countries or thematic areas, based on actual time spent.

This led to a clearer, fairer breakdown of indirect personnel expenses per country. As a result, the labour costs per country have varied compared to 2023.

Operating costs in the Netherlands were also higher in 2024 than 2024, due to the investment made in a marketing campaign to raise funds for the menstrual health program. Audit costs rose from €1,465 in 2023 to €4,625 in 2024, due to higher accountant fees and expanded audit scope. Accounting and reporting costs also increased due to hiring an external financial consultant to improve reporting and forecasting.

Spending Transparency

In line with the CBF guidelines, Join for Joy's program related expenses accounted for 80% of total expenditures in 2024. Averaged over the last three years, mission spending remains well above the required 70% threshold.

Liabilities

Total liabilities at year-end 2024 were **€41,532** consisting of, among others, of a wage tax payable to the amount of €5,460, a holiday pay accrual of €9,733, and accrued expenses totaling €3,977. A liability of €21,414 is included for the repayment of the NOW subsidy – a financial regulation introduced by the Dutch government to support organizations facing a drop in revenue due to the COVID-19 pandemic. Join for Joy has been required to periodically repay this subsidy.

Continuity Reserve

As of December 31, 2024, the continuity reserve stood at **€163,350** slightly down from €174,496 in 2023. This reserve serves as a buffer to ensure Join for Joy's ability to continue operations in case of unforeseen disruptions. A contingency plan was also devised to ensure the Join for Joy operations can continue to effectively downsize or phase out should a funding deficit occur.



Management Remuneration

Join for Joy applies the BSD (Beloning Samenwerkende Brancheorganisaties Directeuren) guideline for charity director salaries. Join for Joy's BSD score is 335.

In 2024, the previous Managing Director received a gross annual remuneration of €19,112.17 including holiday allowance and pension (0.5FTE from January - April 2024). From May onwards, the current Managing Director earned €38,257 from May–December 2024, 0.8 FTE).

Therefore in 2024, the Managing Director(s) received a total gross annual remuneration of **€57,369** (including holiday allowance and pension – covering 0.5 FTE from January to April and 0.8 FTE from May onwards), which falls **within** the applicable BSD norm (Maximum allowed: €122,275) for our organizational size and scope.

This remuneration has been reviewed and approved by the International Board of Directors. Board members serve on a voluntary basis and receive no remuneration, in line with ANBI and CBF regulations.

Risk Management

In 2024, Join for Joy conducted a thorough assessment of operational and financial risks across all countries of implementation. Key risks identified included dependency on four main family foundations, volatility in global aid flows, extreme weather events, and local infrastructure and policy challenges. In response, Join for Joy took proactive measures to mitigate these risks through strategic planning, financial diversification, and operational resilience.

To address financial risks, we placed greater emphasis on trying to secure multi-year partnerships and diversifying funding sources. We also advanced our local fundraising strategies, particularly in Zambia and Malawi, where both teams received tailored training during a three-day Fundraising Summit to strengthen their capacity to engage local donors and institutions.

On the operational front, several external factors posed significant challenges. In Kenya, severe flooding caused by heavy rains led to school closures and disrupted programming. In contrast, Zambia and Malawi experienced a prolonged drought, resulting in food insecurity, water shortages, and frequent power outages. These conditions necessitated flexible planning, with teams adjusting school visits, shifting to offline coordination, and in Zambia, investing in a solar power generator to maintain continuity of operations.

Health-related risks also emerged, notably the Mpox outbreak in Malawi, declared a public health emergency by the World Health Organization. Join for Joy Malawi closely monitored the situation and maintained open communication with health authorities to ensure the safety of staff and participants.



Additional challenges included fuel shortages in Malawi, which complicated school visits. Our teams responded with more efficient scheduling and remote coordination to limit disruption.

In Uganda, restrictive legislation under the Anti-Homosexuality Act further constrained the ability to openly address topics such as HIV prevention. Join for Joy navigated this complex environment by fostering trust and dialogue while prioritizing the safety of all involved.

Finally, a shifting donor landscape—driven by reduced international development aid and increased global focus on humanitarian and climate issues—resulted in growing competition for funding focused on quality education, health and gender equality. Join for Joy responded by reinforcing relationships with current partners, emphasizing the measurable impact of our work, and laying the groundwork for new, regionally grounded fundraising approaches.

Through these combined efforts, Join for Joy strengthened its risk resilience and operational adaptability, positioning the organization to sustain and scale impact in an increasingly complex global environment.

Integrity and Complaints

Join for Joy is committed to upholding the highest standards of integrity, transparency, and accountability across all its operations. In 2024, the organization continued to implement and strengthen its safeguarding, anti-fraud, and crisis response frameworks to ensure the safety, rights, and dignity of all stakeholders, particularly children and vulnerable individuals in our program countries.

Safeguarding is a core pillar of our work. Join for Joy's **Safeguarding and Child Protection Policy** outlines a zero-tolerance approach to abuse, harassment, exploitation, or discrimination. All staff, volunteers, and implementing partners are trained in safeguarding procedures and sign a Code of Conduct upon engagement. Join for Joy applies the "Four Eyes Principle" in all child-related activities, ensuring no adult is alone with a child. In each country, a trained Safeguarding Officer is appointed to handle concerns, supported by the international safeguarding lead. All stakeholders can safely and confidentially report safeguarding concerns through designated officers or via **report@joinforjoy.net**.

In the event of serious incidents, the **Crisis Management Protocol** is activated. Each program country has an Incident Manager, who coordinates locally with the Incident Management Team (IMT). The international Crisis Management Team (CMT), based in Amsterdam, leads long-term strategy and communication, ensuring a swift and transparent response that prioritizes safety and organizational integrity.

From a financial integrity perspective, our **Anti-Money Laundering Policy** ensures compliance with Dutch and international standards, including periodic internal audits, due diligence



procedures, and secure fund transfers. No cash payments are made unless strictly necessary. All financial transactions are monitored under the "four eyes principle," and country partners undergo regular sanction screenings. The organization maintains transparency with its accountant and banking partners and applies continuous training for staff on ethical finance management.

Join for Joy encourages a culture of openness. All concerns regarding safeguarding, financial integrity, or misconduct can be reported without fear of retaliation. Complaints are documented, investigated, and followed up with appropriate action, in line with our internal review procedures and safeguarding escalation paths.

Vision for the Future

Join for Joy envisions a future where every child in Sub-Saharan Africa can access inclusive, joyful education through playful learning.

In line with CBF standards, Join for Joy operates with a [multi-year strategic plan \(2025–2027\)](#) and a corresponding multi-year budget. Each year, an annual plan and budget are established to ensure alignment with overarching longer term strategic goals.

As per the 2025-2027 strategic plan, Join for Joy will expand to 138 new schools, train over 5,200 teachers and student teachers, and reach 269,000 children directly. We will prioritize inclusive education for children with disabilities, integrate new themes such as expressive arts and menstrual health, and enhance our monitoring and evaluation to ensure impact. By digitizing materials and certifying our training as continuous professional development for teachers, we will strengthen our scalability and recognition. With a shift to a federation model, we are strengthening our commitment to decentralised decision-making, contextual expertise, and diverse fundraising to ensure sustainable, long-term impact.

CBF C2 Status

Join for Joy complies with the CBF C2 criteria for small fundraising organizations. The financial statements have been prepared in line with the "Model C2" for small organizations and reflect a high degree of transparency and accountability. All figures are presented in euros and based on historical cost. Income is recognized in the year of acquisition and allocated to programs in the year of implementation.

3 BALANCE SHEET AS AT DECEMBER 31, 2024

ASSETS

<i>(after appropriation of the result)</i>		31 Dec 2024		31 Dec 2023
	€	€	€	€
Non-current assets				
Property, plant and equipment		1,468		1,847
Current assets				
Receivables				
Other receivables	3,141		15,024	
		3,141		15,024
Cash and cash equivalents		200,273		218,445
Total		<u>204,882</u>		<u>235,316</u>

EQUITY AND LIABILITIES

<i>(after appropriation of the result)</i>		31 Dec 2024		31 Dec 2023
	€	€	€	€
Equity				
Continuity reserve	163,350		174,496	
		163,350		174,496
Current liabilities				
Trade payables	924		4,923	
Taxes payable and social security contributions payable	5,460		6,942	
Other payables	35,148		48,955	
		41,532		60,820
Total		<u>204,882</u>		<u>235,316</u>

4 STATEMENT OF INCOME AND EXPENSES 2024

	Budget 2024	2024	2023
	€	€	€
Individuals & private donors	469,630	43,480	64,511
Companies	-	7,010	28,960
Foundations & Other non-profit organisations	-	544,013	573,993
Total income	469,630	594,503	667,464
Program related costs	513,649	475,921	548,791
Employee benefits			
Employees	23,832	49,793	29,322
Other employee benefits	-	5,632	5,002
Amortisation, depreciation and impairment			
Depreciations of tangible assets	-	906	827
Other operating expenses			
Housing	55,247	17,808	17,168
Marketing	41,010	37,213	10,634
Office	-	17,741	12,051
Expenses	633,738	605,014	623,795
Result	-164,108	-10,511	43,669
Financial income and expenses			
Interest income and related income	-	1,832	207
Interest expenses and related expenses	-	-2,467	-1,932
Result	-164,108	-11,146	41,944
<i>Result allocation</i>			
Continuity reserve	-	163,350	174,496
Allocated result	7,367	-11,146	41,944

5 GENERAL NOTES

Most important activities

The activities of Foundation Join for Joy, having its legal seat at Amsterdam, primarily consist of:

- Contributing to the quality of life of children in developing countries.

Location actual activities

Foundation Join for Joy is located in Amsterdam and is registered at the chamber of commerce under number 52315525.

Estimates

In applying the principles and policies for drawing up the financial statements, the directors of Foundation Join for Joy make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required under Book 2, article 362, paragraph 1, the Dutch Civil Code the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

6 ACCOUNTING POLICIES

GENERAL

General policies

The financial statements have been prepared in accordance with the Guidelines for Annual Reporting for Small Non-Profit Organisations (RJK C1). These are in line with the requirements for small legal entities that fall under Title 9 Book 2 of the Dutch Civil Code.

Comparison with the previous year

The accounting policies used, remained unchanged compared to the previous year.

Accounting policies for the valuation of assets and equity and liabilities

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

Accounting policies for the income statement

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

ACCOUNTING POLICIES FOR ASSETS

Property, plant and equipment

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.

Receivables

Upon initial recognition the receivables are recorded at the fair value and subsequently valued at the amortized cost. The fair value and amortized cost equal the face value.

Cash and cash equivalents

Cash at banks 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 banks and in hand is carried at nominal value.

ACCOUNTING POLICIES FOR EQUITY AND LIABILITIES

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.

ACCOUNTING POLICIES FOR THE INCOME STATEMENT

Employee benefits

Salaries, wages and social security contributions are charged to the income statement based on the terms of employment, where they are due to employees and the tax authorities respectively.

Other operating expenses

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

7 NOTES TO BALANCE SHEET

PROPERTY, PLANT AND EQUIPMENT

	<u>31 Dec 2024</u>	<u>31 Dec 2023</u>
	€	€
Other tangible assets	1,468	1,847
Total	<u>1,468</u>	<u>1,847</u>

The overview below shows the movements in tangible fixed assets during the financial year:

	<u>Other tangible assets</u>
	€
Carrying value January 1, 2024	
Cost or manufacturing price	3,673
Accumulated amortisation and impairments	-1,826
	<u>1,847</u>
Movements 2024	
Additions	527
Depreciation	-906
	<u>-379</u>
Carrying value December 31, 2024	
Cost or manufacturing price	4,200
Accumulated amortisation and impairments	-2,732
	<u>1,468</u>
Depreciation rate (average)	20.0

RECEIVABLES

	<u>31 Dec 2024</u>	<u>31 Dec 2023</u>
	€	€
Other receivables		
Donations to be received	-	13,787
Goods and services to be received	279	-
Deposits	1,030	1,030
Bank interest	1,832	207
Total	<u>3,141</u>	<u>15,024</u>

CASH AND CASH EQUIVALENTS

	<u>31 Dec 2024</u>	<u>31 Dec 2023</u>
	€	€
Bank credits		
Rabobank NL92RABO0118162926	12,166	116,445
Rabobank NL30RABO1514438496	188,107	100,000
	<u>200,273</u>	<u>216,445</u>
In transit		
In transit	-	2,000
Total	<u>200,273</u>	<u>218,445</u>

EQUITY

	<u>31 Dec 2024</u>	<u>31 Dec 2023</u>
	€	€
Continuity reserve		
Continuity reserve	163,350	174,496
Total	<u>163,350</u>	<u>174,496</u>
<i>Continuity reserve</i>		<u>2024</u>
		€
Balance January 1		174,496
Result for the year		-11,146
		<u>337,846</u>
Balance December 31		<u>163,350</u>

CURRENT LIABILITIES

	<u>31 Dec 2024</u>	<u>31 Dec 2023</u>
	€	€
Trade payables		
Creditors	924	4,923

Taxes payable and social security contributions payable

Taxes-and wage tax	5,460	6,942
Other payables		
NOW Subsidy	21,414	38,993
Payroll- holiday allowance	9,733	6,451
Accrued expenses	3,977	2,274
Personnel costs to be paid	-	1,075
Remaining debts	24	162
	<hr/> 35,148	<hr/> 48,955
Total	<hr/> <hr/> 41,532	<hr/> <hr/> 60,820

Disclosure

All current liabilities fall due within one year. The fair value of the current liabilities approximates their book value due to their short-term nature.

CONTINGENT LIABILITIES

Payments to obtain usage rights

The annual amount of rental obligations for immovable property entered into with third parties is € 17.808.

8 NOTES TO STATEMENT OF INCOME AND EXPENSES

REVENUE AND GROSS MARGIN

	2024	2023
	€	€
Individuals & private donors		
Donations and gifts from private individuals	43,480	64,511
	<u>43,480</u>	<u>64,511</u>
Companies	7,010	28,960
Foundations & Other non-profit organisations	544,013	573,993
	<u>594,503</u>	<u>667,464</u>
Operating income		
Program related costs		
Playful Learning Program Kenya	48,675	52,394
Labor costs Kenya	29,276	38,779
Playful Learning Program Uganda	75,353	59,783
Labor costs Uganda	30,631	35,289
Playful Learning Program Zambia	104,680	113,286
Labor costs Zambia	19,378	30,362
Playful Learning Program Malawi	48,120	82,551
Labour costs Malawi	35,553	37,821
Playful Learning development & strategy	78,892	81,239
Expenses events	5,363	17,287
	<u>475,921</u>	<u>548,791</u>
Gross margin	<u><u>118,582</u></u>	<u><u>118,673</u></u>

EMPLOYEE BENEFITS

	2024	2023
	€	€
Employees		
Managing Directors	57,369	44,573
Other team members	144,036	168,261
Travel	5,682	5,896
Allocation costs for projects	-157,294	-189,408
	<u>49,793</u>	<u>29,322</u>
Other employee benefits		
Canteen & consumption	3,427	3,957
Other	2,205	1,045
	<u>5,632</u>	<u>5,002</u>

	2024	2023
	€	€
Total	55,425	34,324

AMORTISATION, DEPRECIATION AND IMPAIRMENT

	2024	2023
	€	€
Depreciation of tangible assets	906	827
Total	906	827

OTHER OPERATING EXPENSES

	2024	2023
	€	€
Housing		
Rent	17,808	17,168
Marketing		
Marketing & communication	31,245	6,040
Website	1,609	678
Other	4,359	3,916
	37,213	10,634
Office		
Accounting & reporting	5,464	3,485
Telephone	1,898	2,140
Office supplies	531	1,135
ICT costs	4,063	2,860
Audit costs	4,625	1,465
Insurance	687	956
Tax penalty's	464	-
Other	9	10
	17,741	12,051
Total	72,762	39,853

FINANCIAL INCOME AND EXPENSES

	<u>2024</u>	<u>2023</u>
	€	€
Interest income other parties		
Interest income	1,832	207
Interest expenses credit institutions		
Bank charges	-1,514	-1,932
	<u>-1,514</u>	<u>-1,932</u>
Interest expenses other parties	-953	-
Financial income and expense	<u><u>-635</u></u>	<u><u>-1,725</u></u>

9 OTHER NOTES

EMPLOYEES

The average number of employees during the year, converted to full-time equivalents, was as follows:

<i>Average number of employees during the period</i>	<u>2024</u>	<u>2023</u>
	<i>fte</i>	<i>fte</i>
Active within the Netherlands	2.9	3.3

MANAGEMENT AND THE SUPERVISORY BOARD

<i>Remuneration</i>	<u>2024</u>	<u>2023</u>
	<i>€</i>	<i>€</i>
Remuneration of directors and former directors	57,369	38,230
Total	<u>57,369</u>	<u>38,230</u>

SIGNATURE

Amsterdam, ____-____-2025

<i>Name</i>	<i>Signature</i>
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F.R. van den Brink
Chairman

J. Kalverkamp
Finance

R.A.R. Torres
Director

S. van Esser
Director

A. Sallaerts
Director