



PLANETROMEO FOUNDATION

ANNUAL REPORT 2014

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1. Introduction

PlanetRomeo Foundation hereby presents its 2014 annual report. In 2014, the Foundation Management Board paid specific attention to achieving an increased number of funding requests and a higher quality level. The board also focused on ensuring a better balanced regional coverage. With regard to the internal organization, the Foundation invested in fine-tuning the funding request review process, and further improving other procedures and forms. Furthermore, the Management Board in 2014 decided to intensify the relation between the Foundation and the planetromeo.com community. In the third quarter, the Board met for one and a half days to conduct a mid-term evaluation of the 2013-2016 strategy plan. More information on these subjects as well as an overview of all supported projects can be found in chapter 3.

2. Vision, mission and priority themes

2.1 PlanetRomeo Foundation

PlanetRomeo Foundation was established in 2009 as an independent, registered non-profit. Its founder and main supporter is PlanetRomeo BV, the company behind planetromeo.com, one of the largest gay dating and social platforms in the world. The Foundation allows PlanetRomeo the opportunity to combine the power of its online community with the fight for LGBTII equal rights and opportunities.

2.2 Vision and mission

PlanetRomeo Foundation envisions a world without discrimination on the basis of sexual orientation or gender identity; a world in which lesbian, gay, bisexual, transgender and intersex people have the same rights and opportunities as anyone else; a world which values and respects differences in sexual orientation, gender identity and expression.

The Foundation aims to realize this vision by supporting projects under 3 priority themes that focus on achieving societal change in order to improve the position of LGBTI people throughout the world, with emphasis on the most disadvantaged regions and LGBTI communities.

2.3 Priority themes

PlanetRomeo Foundation supports projects and initiatives under the following themes:

Safety & Shelter

Every day all around the world members of the LGBTI community suffer from bullying, discrimination, exclusion, violence, imprisonment or even execution. Homosexuality is still criminalized in over eighty countries. PlanetRomeo Foundation supports projects that provide shelter and a safe haven for LGBTI people, especially in countries and regions where their safety and well-being are most at stake.

Education

Educating people and making them aware of their rights is the key towards achieving better and equal opportunities in life. Awareness raising projects and initiatives which aim at increasing support for the LGBTI community among fellow (straight) citizens and

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policy/decision makers can also be eligible for funding. Furthermore the Foundation takes interest in projects that aim for achieving a more LGBTI inclusive school climate.

Sports & Culture

PlanetRomeo Foundation perceives sports & culture as means to make a difference in other aspects and areas of people's lives. Projects and initiatives within this theme are only eligible for funding in countries or regions where they play a distinctive role in mobilizing, connecting and strengthening the local, disadvantaged LGBTI community or making this community more visible.

3. Activity overview

3.1 By-laws change

In 2014, the Foundation Management Board decided to change the by-laws. The main purpose of this was to include the 'I' in 'LGBTI', thus becoming explicitly inclusive of the intersex community. This and other minor changes were made. These changes became officially effective in early 2015.

3.2 Fundraising activities

The Foundation Donation Program, initially developed in 2013, enables the planetromeo.com community to easily make a donation of either € 10, € 25 or € 50. As an acknowledgement for their donation they receive the Foundation logo with either a white, silver or gold border in their profile for one year. In 2014, the program was reviewed and revised in order to further enhance fundraising opportunities. More emphasis was placed on sensitizing the willingness to donate. Furthermore, a retention option was built-in, in order to encourage those who made an initial donation in 2013, to renew their donation. Also, effort was put into publishing regular updates on the latest approved funding requests. These were not only targeted at those who made a donation, but also at the entire planetromeo.com community. This, in order to increase awareness about the work of the Foundation and ultimately increase both the number of users donating as well as the total amount donated. The overall income out of fundraising activities turned out to be less than in 2013, mainly due to the decision to postpone a major fundraising campaign to 2015.

3.3 Strategic focus development

Because the current strategy plan runs from 2013 to 2016, the board decided to conduct a mid-term evaluation meeting of one and a half day. In this meeting, the current funding policy was reviewed and fine-tuned where necessary. Also further decisions were made regarding the Foundation's communications policy and funding strategies.

To ensure a balanced flow between the number of funding requests received and the granted project contributions, the Foundation Board has given priority to establishing and strengthening relationships with international LGBTI funding organizations and other relevant stakeholders. For this purpose, an e-brochure was developed and distributed among the international network of Foundation Management and Supervisory Board members.

3.4 2014 Project overview

"For the Community, By the Community" is a core concept for PlanetRomeo Foundation. In supporting brave, small-scale, community based projects the Foundation strives for a good balance between accessibility, quality and maintaining a standard in project accountability.

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In assessing funding requests the Foundation board is guided by the following criteria:

- The extent to which project proposals meet PlanetRomeo Foundation's vision, mission and goals of PlanetRomeo Foundation.
- The extent to which they contribute to the priority themes.
- The expected regional impact of the initiative and the extent to which the project aims involve; mobilize and activate the community.
- The solidity of the project layout.
- A fair balance between the amount of funding requested and expected project results.
- Preference for small-scale, emerging, grassroots projects.
- Preference for organizations or projects that have either less or no access at all to mainstream sources of funding.
- Projects should complement existing or earlier activities.
- To achieve a balance spread of the funding available over the priority themes and across regions in the world.

A total of 94 funding requests have been received in 2014, 68 of which were rejected because they did not match with the abovementioned criteria. At the end of 2014, 4 funding requests were still pending.

In 2014, 22 projects have been supported for a total amount of € 97,734 funded:

Organization	Location	Funding €
Women's Alliance	Skopje, Macedonia	5,000
FIATPAX	Managua, Nicaragua	2,500
Solidarity for LGTBT Human Rights of Korea	Seoul, South Korea	5,000
T-Der	Ankara, Turkey	5,000
Queer Alliance Nigeria	Effurun-Warri, Nigeria	5,000
Project East Africa*	East Africa	5,000
LOSAUK	Khulna, Bangladesh	5,000
Human Rights First Rwanda Association	Kigali, Rwanda	5,000
In Corpore	Vilnius, Lithuania	2,500
Keeping Alive Societies Hope	Kisumu, Kenya	5,000
The Aguda	Tel Aviv, Israel	4,000
Samara Public LGBT Movement Avers	Samara, Russia	500
Semper Musica Association Romania	Bucharest, Romania	4,472
CASA	Porto, Portugal	5,000
Polistrefa	Krakow, Poland	4,682
Denis Nzioka News Agency and Service	Nairobi, Kenya	5,000
FEPADÉ	Fizi & Uvira, DRC	5,000
Mideast Youth	Manama, Bahrain	5,000
Transgender Resource Center	Hong Kong	4,680
Shayok Mukhopadhyay	India New York, USA	5,000
GLAS Foundation	Sofia, Bulgaria	4,900
Triumph BI East-Africa	Kampala, Uganda	4,500

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* To ensure the safety and security of the people involved in this project it has been agreed to not to disclose any information about this organization and its exact location.

3.5 Organizational developments

Management Board

In 2014, the Management Board maintained a regular frequency of meetings to safeguard the further development of the organizational structure, policy and strategy of the Foundation. The board met 10 times in 2014.

Pieter Brokx, Managing Director of the Dutch HIV Association, joined the Management Board and took over the role of treasurer from Herman Bijkerk, who represented PlanetRomeo B.V. on the board. In close consultation with the Supervisory Board, and to further disentangle the relationship between PlanetRomeo Foundation and PlanetRomeo B.V., the decision was made to end the term of appointment of PlanetRomeo B.V. within the Management Board and reappoint PlanetRomeo B.V. in the Supervisory Board. At the end of 2014, the management board consisted of 5 members.

Supervisory Board

The Supervisory Board convened three times in 2014. Two of these meetings were joint meetings with the Management Board to adopt the 2014 budget and the 2013 annual account respectively.

In addition, the Supervisory Board was informed about policy and strategic developments in consistency with its supervisory task.

Also at the end of 2014, PlanetRomeo B.V., represented by Herman Bijkerk, was appointed as the fourth member of the Supervisory Board.

Report from the Supervisory Board

In order to structure its statutory tasks and facilitate its non-statutory tasks, like the exchange of information and the provision of advice, the Supervisory Board – in dialogue with the management board – drafted a Supervision Plan. This plan was adopted in December 2014.

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4. Financial overview 2014 and 2015 budget

4.1 Summarized financial overview 2014

This overview shows the actual income and expenses of PlanetRomeo Foundation in 2014 as compared to the initial 2014 budget.

	2014 Initial budget	2014 Actual income and expenses
INCOME	€	€
Donations	140,000	96,835
In kind donation (service agreement PlanetRomeo BV)	38,405	38,405
Total income	178,405	135,240
EXPENSES		
Project funding	129,500	97,734
Release funding obligations previous years		(3,430)
Overhead (see specification below)	48,905	45,005
Total expenses	178,405	139,309
Balance	0	(4,069)
Specification overhead		
Communication and PR	1,000	0
Accounting costs	4,500	4,712
Consultancy expenses	1,000	0
Bank and transfer costs	1,500	1,215
Office cost	500	0
Management board	500	60
Insurance premium	0	426
Travel and accomodation expenses	500	87
Other expenses	1,000	100
Subtotal overhead	10,500	6,600
Service Agreement PlanetRomeo BV	38,405	38,405
Total overhead	48,905	45,005
% Overhead relative to income		
Service agreement included	27.4%	33.3%
Service agreement excluded	7.5%	6.8%

4.2 Notes to the summarized financial overview 2014

Donations

In 2014, PlanetRomeo Foundation received the following donations:

	€
Donation PlanetRomeo B.V.	60,000
PayPal donations via Foundation website	2,695
Foundation Donation Program via planetromeo.com	33,685
Other donations	455

Total fundraising revenue	96,835
In kind donation PlanetRomeo B.V.	38,405

Total donations	135,240

Project funding

A total of € 97,734 was spent on project funding. All funding was granted based on funding requests submitted to the Foundation. Please see chapter 3.4 for an overview.

During 2014, a few payment installments for projects supported in previous years were cancelled, due to projects being finished with less expense than previously budgeted for, or projects that didn't meet their original project goals. This led to a release of funding obligations over previous years in the amount of € 3,430.

Overhead and service agreement

The asset management of PlanetRomeo Foundation is in line with both the guidelines for Dutch registered non-profit organizations (*ANBI*) and those set by the Dutch Central Bureau of Fundraising (*Centraal Bureau Fondsenwerving*). This implies, among other things, that the total cost the Foundation incurs for carrying out its objectives, does not exceed a quarter of its annual income.

PlanetRomeo BV also makes an annual in kind donation for the services they provide to PlanetRomeo Foundation. This is set in a so-called Service Agreement. These services include the provision of staff, office space and inventory. This allows PlanetRomeo Foundation to maintain its overhead cost at the lowest level possible. It aims at a rate of less than 10% of its annual income.

Staff

PlanetRomeo Foundation did not have any staff employed in 2014.

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4.3 2015 budget

This overview shows the 2015 budget in comparison with the 2014 budget.

	2015 €	2014 €
INCOME		
Donations PlanetRomeo B.V.	100,000	60,000
PayPal donations via Foundation website	5,000	5,000
Foundation Donation Program via planetromeo.com	20,000	75,000
Total fundraising revenue	125,000	140,000
In kind donations (service agreement PlanetRomeo BV)	38,405	38,405
Total income	163,405	178,405
EXPENSES		
Project funding	116,950	129,500
Overhead (see specification below)	46,455	48,905
Total expenses	163,405	178,405
Balance	0	0
Specification overhead		
Communication and PR	1,000	1,000
Accounting costs	4,500	4,500
Consultancy expenses	0	1,000
Bank and transfer costs	1,500	1,500
Office cost	0	500
Management board	250	500
Travel and accommodation expenses	250	500
Insurance	450	0
Other expenses	100	1,000
<i>Subtotal overhead</i>	<i>8,050</i>	<i>10,500</i>
Service Agreement PlanetRomeo BV	38,405	38,405
Total overhead	46,455	48,905
% Overhead relative to income		
Service agreement included	28.4%	27.4%
Service agreement excluded	6.4%	7.5%

4.4 Notes to the 2015 budget

Income

Early 2015 PlanetRomeo B.V. decide not only to raise its monthly donation to € 7,500 per month, but also made an additional 2014 donation of € 10,000 in February 2015. Furthermore PlanetRomeo BV will make an in kind donation to reimburse the cost involved with the Service Agreement.

Based on the actual income out of fundraising strategies in 2014, the expected revenue out of these strategies have been estimated lower in 2015.

Close attention has been paid to make a more precise estimate on the expected overhead cost of 2015.

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5. 2014 Annual account

5.1 Balance sheet as per 31 December 2014 (after result appropriation)

		31-12-2014	31-12-2013
		€	€
ASSETS			
<u>Current assets</u>			
Cash at bank and in hand	1	88,350	83,759
		88,350	83,759
<u>Receivables</u>			
Other receivables and accrued income	2	2,240	1,650
		2,240	1,650
		=====	=====
Total Assets		90,590	85,409
		=====	=====
LIABILITIES			
<u>Equity</u>			
Other reserve	3	3,874	16,745
Continuity reserve	4	43,134	34,332
		47,008	51,077
<u>Short-term liabilities</u>			
Accrued expenses	5	43,582	34,332
		43,582	34,332
		=====	=====
Total Liabilities		90,590	85,409
		=====	=====

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5.2 Profit and loss account for the year 2014

		2014	2013
		€	€
INCOME			
Fundraising revenue	6	135,240	149,052
Total Income		135,240	149,052
EXPENDITURES			
Project funding	7	97,734	82,380
Release funding obligations previous years	7	(3,430)	
Operating expenses	8	45,005	44,573
Total Expenditures		139,309	126,953
Balance		(4,069)	22,099

Addition to Other and Continuity Reserve 2014

Addition to:

Other Reserve	€ -
Continuity Reserve	€ 8,802

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5.3 Accounting policies

Statutory objectives

PlanetRomeo Foundation has its legal seat in Amsterdam, The Netherlands. Its statutory objectives are:

- a. obtaining funds for the benefit of charities including the interests of the lesbian, gay, bisexual, transgender and intersex (LGBTI) communities, such as in the fields of education, culture, gay rights, health, empowerment and sports, as well as to support other activities that could contribute to this goal; amongst others in order to, respectively by the funds available at the disposal of the aforementioned goals, in the widest sense of the word; and
- b. carry out all that with the above - in the widest sense - is related or may be conducive thereto.

Accounting policies in respect of the valuation of assets and liabilities

The annual accounts have been compiled in accordance with the Dutch Guidelines on Annual Reporting for Fundraising Organizations (*Richtlijn 650 Fondswervende instellingen*). The accounting policies adopted for the valuation of assets and liabilities and results are based on historical costs principle. Unless otherwise stated, assets and liabilities are stated at nominal value.

Accounts receivable

Receivables are stated at nominal value. If necessary a provision for bad debts is subtracted.

Liabilities

The liabilities are stated at their nominal value.

Other reserve

The other reserve is relating to the total free capital of the Foundation taking into account the continuity reserve. In the case of discontinuation of the Foundation, the eventual positive balance will be used for purposes in line with the objectives of the Foundation.

Continuity reserve

The continuity reserve is held to ensure that the Foundation will be able to meet its future financial obligations. Therefore the continuity reserve is based on the (short term) liabilities relating to projects which are already approved by the board of the foundation but are not yet paid at balance sheet date.

Accounting policies in respect of result determination

In determining the result, revenues and expenses are allocated to the year to which they relate.

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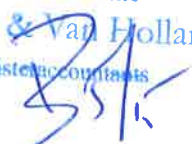

5.4 Notes to the balance sheet as per 31 December 2014

ASSETS

	31-12-2014	31-12-2013
	€	€
1. Cash at bank and in hand		
Triodos Bank	79,786	77,547
ING Bank	0	256
PayPal	8,564	5,956
	<u>88,350</u>	<u>83,759</u>
	=====	=====
2. Other receivables and accrued income		
PlanetRomeo B.V. (revenue donations month December)	2,240	1,650
	<u>2,240</u>	<u>1,650</u>
	=====	=====

LIABILITIES

	2014
	€
3. Other reserve	
Balance as per 1 January	16,745
Appropriated result 2014	(4,069)
Transfer to continuity reserve	(8,802)
	<u>3,874</u>
	=====
4. Continuity reserve	
Balance as per 1 January	34,332
Transfer from other reserve	8,802
	<u>43,134</u>
	=====

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	31-12-2014	31-12-2013
	-----	-----
	€	€
5. Accrued expenses		
Liabilities funded projects	43,134	34,332
Other accruals	448	0
	-----	-----
	43,582	34,332
	=====	=====

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5.5 Notes to the profit and loss account for the year 2014

INCOME

	2014	2013
	€	€
6. Fundraising revenue		
Donation PlanetRomeo B.V.	60,000	64,000
PayPal donations via Foundation website	2,695	4,522
Foundation Donation Program via planetromeo.com	33,685	41,980
Other donations	455	145
Total fundraising revenue	96,835	110,647
In kind donation PlanetRomeo B.V.	38,405	38,405
Total donations	135,240	149,052

EXPENSES

	2014	2013
	€	€
7. Project funding		
Project funding	97,734	82,380
Release funding obligations previous years	(3,430)	
	94,304	82,380
Accounting costs	4,712	4,643
Consultancy expenses	0	0
Bank and transfer costs	1,215	1,082
Insurance premium	426	324
Travel and accommodation expenses	87	69
Other expenses	160	50
Subtotal operating expenses	6,600	6,168
Service agreement PlanetRomeo B.V.	38,405	38,405
Grand total operating expenses	45,005	44,573

5.6 Specification and allocation of costs to destination

Designation	Objective	Total 2014	Total 2013
Liabilities	Support of the LGBTI community	Management and accounting	
Project funding	€ 97,734	€ 97,734	€ 82,380
Operational cost		€ 45,005*	€ 44,573
Total	€ 97,734	€ 45,005	€ 142,739
			€ 126,953

* Includes the cost associated with the service agreement between PlanetRomeo Foundation and PlanetRomeo B.V. for a total amount of € 38,405. These services include the provision of staff, office space and inventory. To reimburse these costs, PlanetRomeo B.V. makes an annual in-kind donation of the same amount. The total amount of operation costs, service agreement excluded, is € 6,600. For a breakdown of these costs, please see page 16.

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5.7 Adoption and approval of the annual report

The 2014 Annual report needs to be adopted by the management board and to be approved by the supervisory board.

M.N.J.L. Tromp
Chair supervisory board

R.W.M. Hartman
Chair management board

J. Harting
Member supervisory board

J.G.M. Bouwens
Secretary management board

B. van Roozendaal
Member supervisory board

P. Brokx
Treasurer management board

H.S. Bijkerk on behalf of PlanetRomeo BV
Member supervisory board

K. Kraan
Member management board

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6. Other data

6.1 Audit Report

See pages 20 and 21.

INDEPENDENT AUDITOR'S REPORT

To: The Management Board of Stichting the PlanetRomeo Foundation and the Supervisory Board

We have audited the accompanying financial statements 2014 of Stichting the PlanetRomeo Foundation, Amsterdam, which comprise the balance sheet as at December 31, 2014, the profit and loss account for the year 2014 and the notes comprising a summary of the accounting policies and other explanatory information.

Management's responsibility

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Stichting the PlanetRomeo Foundation as at December 31, 2014 and of its result for the year then ended in accordance with the Guideline for annual reporting 650 “Fundraising Organizations” of the Dutch Accounting Standards Board.

Amsterdam, May 18, 2015

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duly signed

C.J.H. Bijvoet RA

6.2 Appropriation of result

The Foundation management board proposes to appropriate the negative result as follows:

In anticipation of approval of the annual report the appropriation of the negative result for the year 2014 in the amount of (€ 4,069) has been deducted from the various reserves as follows:

- (€ 4,069) from the Other Reserve.

This proposal has already been processed in the annual report of 2014.

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7. General Information PlanetRomeo Foundation

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Management Board

Renate Hartman

chair

Ms. Hartman is international project officer at COC Netherlands, a Dutch LGBT rights organization, with programs both in The Netherlands and abroad.

Jan Bouwens

secretary

Mr. Bouwens is program coordinator prevention at ZonMw, The Netherlands Organization for Health Research and Development.

Pieter Brokx

treasurer

Mr. Brokx is managing director of Hiv Vereniging Nederland, the Dutch HIV Association.

Karen Kraan

member

Ms. Kraan is founder and owner of Flowz, which offers facilitation/training, fundraising consultancy, interim management, online research packages and strategic consultancy.

The Management Board is supported by Marc van Zijp, coordinator.

Supervisory Board

Michèl Tromp

chair

Mr. Tromp is communication and web-advisor at the Academic Medical Centre in Amsterdam.

Janneke Harting

member

Ms. Harting is a university lecturer in the department of Public Health at the Academic Medical Centre University in Amsterdam.

Björn van Roozendaal

member

Mr. Van Roozendaal is working as programmes director at ILGA Europe and is overseeing the organization's strategy on building capacities of the LGBT movements throughout Europe.

Herman Bijkerk

member

on behalf of PlanetRomeo BV

Mr. Bijkerk is CEO at PlanetRomeo BV and represents the company in the supervisory board of PlanetRomeo Foundation.

PlanetRomeo Foundation

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BIC/SWIFT: TRIONL2U

Chamber of Commerce Registration Number 34350443
RSIN Registration Number 8210 43 134

PlanetRomeo Foundation is an Officially Registered Public Benefit Organization (*ANBI - Algemeen Nut Beogende Instelling*).

*Algemeen Nut
Beogende Instelling*

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