



# Annual report De Haagsche Schoolvereeniging 2022

Adopted with the approval of the Supervisory Board dated 13-06-2023

VAN REE  ACCOUNTANTS

Ondertekend door drs. L.M.W. van der Vliet RA  
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# Preface

Together with the annual accounts, the management report forms the annual report of the management board. Various legal frameworks indicate what must be included in the management report. This report consists of three chapters. The first chapter contains general information about the board. The second chapter looks back at the results of the policy during the year under review. The third chapter contains an explanation of the financial situation of the board. The report of the internal supervisor, Supervisory Board, is included at the end

In 2022, the significance of Covid-19 has increasingly decreased, so that we were able to start the 2022-2023 school year normally. However, the effect of Covid will linger for quite some time. We notice this especially in the behavior of our students. They clearly have some catching up to do after a period of home schooling and irregular school attendance.

In addition, at the end of the 2021-2022 school year, Hans van der Vlugt said goodbye as an enthusiastic director of the Haagsche Schoolvereeniging. We thank him for his efforts to further develop HSV and to position it firmly in primary education in The Hague.

This report contains a lot of information and every effort has been made to present this information in a clear and concise manner. There are many people behind this information. I hope I have managed to convey how much people make our great organization a success in solidarity and with great commitment.

Ingrid la Haye  
Director

# 1. The school board

## 1.1 PROFILE

### ORGANIZATION AND CORE ACTIVITIES

The Haagsche Schoolvereniging Foundation, founded in 1901, manages three primary schools and three departments. The schools are housed in six buildings in The Hague.

The Haagsche Schoolvereniging (HSV) primary school at Nassaulaan 26 has a Dutch-language and an international department. The HSV primary school is an IGBO school (Internationally Oriented Primary Education) and is affiliated with the IGBO Foundation. The international education of the HSV falls under the Primary Education Act and is eligible for government funding. The staff in the international department consists of (near) native speakers of the English language. The international department also has locations at Koningin Sophiestraat 24A, Van Nijenrodestraat 16 and Van Heutszstraat 12. Lighthouse Special Education (LSE) is part of the international department and is located at Van Heutszstraat 12.

The Institute for Individual Education (IVIO) is a school for special primary education, located at Laan van Poot 91. The Willemsparkschool is located at Frederikstraat 28. The Open Window is a department for dyslexic children of the Willemspark primary school located at Van Heutszstraat 12 just like the board and the administrative office of HSV.

The School for Young Talent (SJT, department of the Royal Conservatory in The Hague) falls, as far as primary school students are concerned, under the responsibility of the Dutch department of the HSV Primary School. Educational management is in the hands of the Royal Conservatoire.

### MISSION AND CORE VALUES

In the 2018-2023 strategic policy plan, the mission and core values of the HSV are set out as follows:

<b>Mission statement</b>	Global citizenship and lifelong learning.
<b>Mission</b>	Empowering children to become responsible global citizens and lifelong learners in an ever-changing world.

The HSV is based on an important mission: global citizenship, lifelong learning. We believe that we should do everything we can to promote the basic attitude that global citizenship and lifelong learning are of great importance.

<b>Core values:</b>
<u>Respect</u> : we are a diverse organization where people strive to work together, respecting the culture and values we bring together

Connection: feeling united in our own schools and feeling connected to the other HSV schools through our shared values.

Responsibility: feeling owner in your role; being proactive and solving problems.

Safety: creating an environment where everyone feels safe.

## STRATEGIC POLICY PLAN

Our education is contemporary and challenging. All schools and departments have high ambitions and, in the opinion of the Education Inspectorate, are at least sufficient or good. Our education is aimed at the social-emotional and cognitive development of children. The International Primary Curriculum plays a key role in achieving these goals, alongside the learning pathways and reference levels for language and math. Our goal is that the children get the best out of themselves in different areas. Both staff and students are actively involved in their own development, for example by discussing this. We strive for a challenging learning environment in which new skills are learned and a 'Growth Mindset' is leading. We encourage active involvement of students and parents.

We want to broaden the educational goals of the HSV by:

- Continuous improvements that meet special educational needs of students;
- Make use of the expertise of Het Open Venster, Lighthouse and IVIO in all schools and departments;
- Integrate Lighthouse students into the International Department where possible;
- Provide a learning environment where students feel safe and secure and see themselves as part of the global society;
- develop 21st century skills;
- Using technology in education;
- Promote knowledge and respect for different cultures, norms, values, religions and beliefs;
- expand and perfect bilingual education;
- To offer an extensive program in the field of cultural education;

The HSV focuses on the child and offers appropriate education in both the Dutch and English language to Dutch children and children of international parents, including children who need more care or are dyslexic. The HSV focuses on the optimal development of talents and skills of a very diverse student population and also strives to make a suitable offer to gifted and talented children.

ICT is an important means of learning and communication, and the aim is to make optimal use of the possibilities it offers.

The full strategic plan 2018-2023 can [here](#) be found. In 2022, preparations for the strategic plan for the period 2024-2029 will start.

## ACCESSIBILITY & ADMISSION

The procedure for admitting children to a regular primary school works as follows. After registering, the parent will receive a message from the school within six weeks stating that the child can be registered or that we are unfortunately unable to offer a place. If a registered pupil has received special care at the primary school where he/she comes from, this pupil will be discussed in the admissions committee. The committee consists of the director, the location manager, the internal supervisor and an external GZ psychologist. Parents undertake to submit all information from experts concerning the registered pupil(s). A central procedure applies in The Hague for children who turn 4 and apply for admission at the start of a school year. If there's no place,

To be admitted to the International Section, one of the following three criteria must be met:

- The student does not have Dutch nationality and the parents temporarily work in the Netherlands;
- The student has Dutch nationality and is returning to the Netherlands while the student has already followed international education abroad for at least two years and it is necessary to continue to receive education in English.
- The student has Dutch nationality and expects to leave the Netherlands within two years, where the student will follow international or English-taught education.

Children can be admitted throughout the school year if there is space in the appropriate classes. In addition, parents are obliged to pay the requested tuition.

## 1.2 ORGANIZATION

### CONTACT DETAILS

<b>Name</b>	<b>Hague School Association</b>
<i>Board number</i>	95694
<i>Address</i>	Van Heutszstraat 12, 2593 PJ The Hague
<i>phone number</i>	070 - 3857685
<i>E-mail</i>	info@hsvdenhaag.nl
<i>Website</i>	www.hsvdenhaag.nl

### MANAGEMENT

<b>Name</b>	<b>Function</b>	<b>Date in office</b>
Hans van der Vlugt	Director	Until July 1, 2022
Joost Eijkhout	Driver ai	From July 1, 2022 to March 1, 2023
Ingrid La Haye	Director	From March 1, 2023



## SCHOOLS

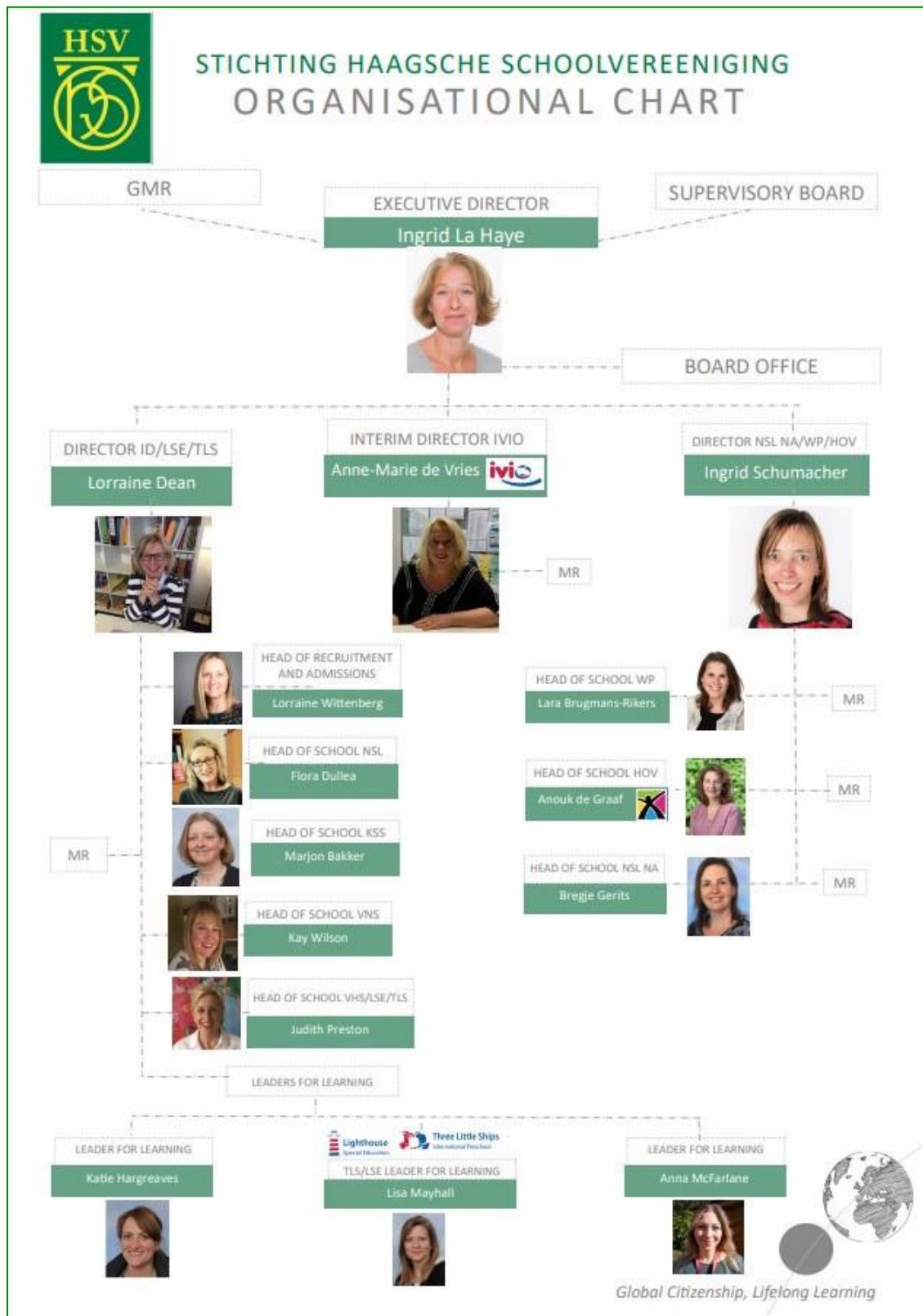
School name	school website
<i>Brin number 05VW</i> <ul style="list-style-type: none"> <li>The Hague School Association: <ul style="list-style-type: none"> <li>Dutch Department</li> <li>International Department</li> <li>Lighthouse Special Education</li> <li>School for Young Talent</li> </ul> </li> </ul>	<a href="#">HSVHS</a> <a href="#">V</a> <a href="#">NAHSV</a> <a href="#">ID</a> <a href="#">Lighthouse SE</a> <a href="#">School for Young Talent</a>
<i>Brine number 00WO</i> <ul style="list-style-type: none"> <li>Institute for Individual Education (IVIO)</li> </ul>	<a href="#">IVIO</a>
<i>Brine number 14DG</i> <ul style="list-style-type: none"> <li>Willemspark</li> <li>The Open Window</li> </ul>	<a href="#">Willemspark</a> <a href="#">HOV</a>

## THE JOINT PARTICIPATION COUNCIL (GMR)

The GMR will have eleven members in 2022. The members sit on the Council on behalf of the parents or the staff of each school or department. The GMR approves cross-school policies and advises on matters that apply to all schools. The GMR composition on December 31, 2022 is:

Members	Name
NA parent	Ernee Vollenberg
NA staff member	Patty Burghout
ID parent	Harry van Neer
ID staff member	Susanna Vermeer
IVIO parent	Adrian Fisher
IVIO staff member	Anita van Veelen
Willemspark parent	Job offer
Willemspark staff member	Helen Harent
Lighthouse parent	Job offer
Lighthouse staff member	Alison Zeger
The Open Window parent	Lina Kabal
The Open window staff member	Marjet Dijkstra

## ORGANIZATION



## HORIZONTAL DIALOGUE AND RELATED PARTIES

Schools/departments have parent committees that play an active role in parties, celebrations and after-school activities. Parents are kept informed of the developments of the school through the website and the newsletters. Parents' evenings are organized and individual discussions between the parents and the teacher take place about the progress of their child. At various schools, pupils have a say in the policy of the school through pupil councils or pupil panels.

There are regular contacts with other organizations about the social themes that these organizations are responsible for. Mention can be made here of the municipality of The Hague, the Ministry of Education, Culture and Science, the Primary Education Council, the Hague Center for Education (HCO), the Education Inspectorate, the DIPS and the DIS (national consultation of international schools), the project Samen voor de Haagse Klas (on combating teacher shortages), Cultuur Schakel The Hague and Kombino (childcare).

The Foundation for Appropriate Primary Education Haaglanden (SPPOH) is the partnership of which HSV is part, in accordance with the Appropriate Education Act. An agreement has been concluded with SPPOH for additional financing of Lighthouse Special Education. This is a unique facility in The Hague for international (English) special education. The director is a member of the general board of SPPOH.

## COMPLAINT HANDLING

The HSV Foundation has a complaints procedure that is brought to the attention of the school guides and websites. There is a contact person per school/department who can provide information to parents and staff and who can put a complainant in contact with the right person. The contact persons meet once a year in a meeting with the (external) confidential adviser and the director. The HSV Foundation is affiliated with the National Complaints Committee for Educational Disputes in Utrecht.

In 2022, two complaints were received by the board regarding the pedagogical actions of a teacher. As a result, an external investigation was carried out. Based on this investigation, it was concluded that the complaints were unfounded, but that they do point to desired improvements that are needed within the school culture and organization. Among other things, an update of the current complaints procedure is necessary. In April 2023, the new complaints procedure was adopted with the consent of the GMR. The current complaints procedure can [here](#) are being found.

## JURIDIC STRUCTURE

All schools (brin numbers) come under the competent authority of the Haagsche Schoolvereniging foundation. This foundation holds 95.625% of the shares in the BV Haagsche Schoolvereniging. The BV owns the school building on Nassaulaan. Discussions are underway with the municipality of The Hague to arrive at a transfer of the building to the municipality in combination with a renovation and/or extension for the benefit of the building.

## GOVERNANCE AND SEPARATION OF FUNCTION

The governance structure of HSV has remained unchanged in 2022. HSV works with a single-headed board and a Supervisory Board (internal supervisor) which, in principle, consists of five members. The Supervisory Board has a remuneration committee and an audit committee. In addition, HSV has a management statute that describes the duties, powers and mandates of the various officers (segregation of duties).

HSV conforms to the [Good Governance Code PO Council](#)

## 2. Policy accountability

### 2.1 EDUCATION & QUALITY

The results of students are made visible via Parnassys. These results are published for the various schools via [viascholenopkaart.nl](https://viascholenopkaart.nl):

- [Dutch and international school HSV](#)
- [Willemspark](#)
- [Institute for Individual Education \(IVIO\), school for SBO](#)

In the guidelines for the annual reporting by the schools, the board has indicated which information must be accounted for by them to the board. This chapter shows the goals and results per school with regard to:

- Suitable education
- Educational arrears and returns
- Social safety
- National Education Program (NPO)

#### THE INSTITUTE FOR INDIVIDUAL EDUCATION (IVIO)

##### **Suitable education**

IVIO is a special school for primary education on an orthopedagogical basis. We offer the children tailor-made solutions, in line with their possibilities to develop optimally. We use three learning routes (50%, 75% and 100%), which are described per subject area in the relevant learning pathways.



The ambition is to allow every pupil to progress to secondary education as high and appropriately as possible. The development is aimed at self-reliance, social-emotional development and cognitive development.

We think it is very important to work together in the triangle of Pupil, Parent and School and, if necessary, external parties are involved. If a student needs more support, speech therapy, physiotherapy or child therapy can be used, for example. When placing new pupils, close attention is paid to the composition of the classes, so that a safe pedagogical climate is maintained and the pupils can learn with and from each other.

Achievable short- and long-term goals are set for each student. These are discussed three times a year with the parents/carers and students themselves and adjusted where necessary. The internal supervisors keep an eye on the care system on a daily basis, so that the students are guided and supported as well as possible at school.

The acting director and internal supervisors have regular contact with SPPOH (foundation for appropriate primary education Haaglanden) and other schools for special (primary) education in the Haaglanden region. There is also cooperation with the other internal supervisors and the management of the HSV, so that we learn from each other and people know what expertise IVIO has in house.

The current resources for appropriate education are largely used for extra supervision by teacher support staff and class assistants. This allows tailor-made work as much as possible by, for example, giving the students targeted instruction in small(er) groups.

Teaching aids that enable students to work individually and in a customized way are used as much as possible. We are constantly looking for new opportunities in this area. The students regularly work with Chromebooks. In this way they can work at their own level in different teaching programs. Digital work is carefully alternated with, for example, writing on paper and practical working methods. Learning outside in the beautiful wooded area of IVIO is also regularly done, as is learning through movement, because the student population of IVIO benefits greatly from learning through action.

The aim is to provide practical subjects such as gardening, cooking, technology or ICT for the students who will transfer to practical education at IVIO. Unfortunately, this has not yet been possible due to staff shortages. We hope to be able to start this in school year 2023-2024.

Unfortunately, due to staff shortages in 2022, mainly due to long-term illness of staff members, there has been little opportunity to provide outpatient guidance from IVIO. The aim is to pick this up again, so that we can contribute to more inclusive education in regular primary schools through guidance and specific expertise in the field of internalizing problems, developmental disorders such as autism and learning difficulties.

### **Educational arrears and returns**

At IVIO, the observations of teachers and educational support staff, method-related tests and the Cito pupil monitoring system are used to map out the pupils' cognitive results. IVIO is a school for special primary education (sbo). Education is provided for socially-emotionally vulnerable children with developmental and/or learning delays, without externalizing behaviour.

The students often come in with a big backlog. All kinds of problems, such as behavioral problems, learning problems and medical problems, influence the educational results. On the basis of various student data, such as social-emotional development, attitude to work and IQ, the students are divided into 3 learning routes: the 50% learning route (VSO/practical education), 75% learning route (VMBO basic/skills) and 100% learning route (VMBO theoretical learning path or higher).

All students receive a Developmental Perspective (OPP) that is evaluated annually, as well as short-term goals; these targets are adjusted three times a year. The development of each child is closely monitored and discussed with the parents/carers and the older students themselves. In this way, the students gain insight into their own development and are actively involved in it.

The pupil monitoring system ParnasSys is used and the Cito tests are administered, whereby the children are compared to themselves. The most important indicator is the degree of growth that a student shows. We naturally strive for optimal development for every student.

Since the children are tested at their own level per subject, it is not possible to represent average cognitive results at school level.

### Final test and reference levels Language and Mathematics

The 22 IVIO students who took the Route 8 final test in 2022 scored an average standard score of 134.9.

The scores are between 100 and 300 in the final test of Route

8. One student did not participate in the final test due to long-term absence.

With regard to the reference levels, the results of the Final Test are distributed as follows:

- Read:
  - 5 lln. below functional level (<1F)
  - 11 lln. Functioning level (1F)
  - 6 lln. Target level (2F)
- Calculate:
  - 8 lln. below functional level (<1F)
  - 13 lln. Functioning level (1F)
  - 1 lln. Target level (2F)
- language care:
  - 5 lln. below functional level (<1F)
  - 15 lln. Functioning level (1F)
  - 2 lln. Target level (2F)

We are satisfied with the results achieved in the areas of reading and language skills. As far as arithmetic is concerned, it would be nice if a few more students could achieve the functional level when they graduate.

The pupils who scored below the functional level for one or more basic subjects all followed the 50% or 75% learning route. These results are therefore expected.

For the future it is an idea to link the functioning level of reading, arithmetic and language skills to the 75% learning route. This allows for even more focused work on achieving the student's final goals.

### School advice secondary education

Due to the specific support needs of the students, the school maintains close contact with various secondary schools, including practical education.

In 2022, 23 students will have transferred to secondary education with the following school advice:

- 1 HAVO / VWO
- 3 VMBO Theoretical Learning Track
- 1 VMBO Mixed Learning Track
- 8 VMBO Framework vocational training
- 3 VMBO Basic Vocational Learning Track
- 7 Practical education

During the consultation between primary and secondary education (BOVO), the results of the former students are discussed. We hear from the secondary schools to which the children flow that the school advice is appropriate and that our students have a good work and listening attitude. They are generally sociable and motivated in high school.

## Social safety

The social-emotional development of the students is very important at IVIO. Many students have had negative experiences at their previous school because of their problems. By offering a safe and challenging learning environment - tailored to individual support needs - the children quickly feel heard and understood at IVIO. This ensures that the student feels better and that there is peace, both for the student and for the family.

Our goal is that all IVIO students develop as well as possible on the social-emotional level. In addition to a safe pedagogical environment with a lot of rest and structure, weekly social skills training (SOVA) and judo lessons are given. There is also a child therapist working at the school to support students who show behavioral problems and/or who are struggling with social-emotional problems that hinder their development.

The 'I, You, We-Together' method is used to promote social-emotional development through group discussions, drama, etc. Within a school year, the students first learn something about themselves (me) and then learn from the other (you) and then get along well together (we together).

Much attention is given to promoting positive interaction between the students. At the beginning of each school year, the Friends Project is carried out to prevent and combat bullying as much as possible.

The measuring instrument See! of pupil monitoring system ParnasSys is used to map the social-emotional development of the pupils. An observation list is completed by the teachers and the older pupils also complete a questionnaire about their well-being and social skills. Since this measuring instrument is being replaced, Child Concept (ParnasSys) or Pupil in Image (Cito) will be used next school year to map out the social-emotional functioning of the pupils.

## National Program Education

For the period 2021-2023, the team and the participation council of IVIO have chosen a number of priorities to tackle learning delays and social-emotional problems caused by Corona by means of the funds from the National Education Programme. The subject areas that have priority for IVIO students: language/spelling, reading comprehension and social-emotional development. Various interventions from the national menu have been used to eliminate the Corona arrears:

- *Small group instruction for spoken language, spelling and reading comprehension.*  
This involves practicing parts that have not yet been mastered, with attention to learning from and with fellow students and the use of targeted feedback. Due to the extra effort and supervision of teaching assistants, it was possible to give tailor-made instructions to the students in small groups. The News Concept Gold method has been purchased for reading comprehension.
- *Strengthening the executive functions of the students through extra attention and guidance in this area.*

With metacognition and self-regulated learning, students gain insight into their own development and the learning strategies they can use. They are given tools with regard to task approach and the use of their talents to achieve a certain goal.



By discussing the short-term goals with the students, they learn to think for themselves about their learning process. The student population of IVIO benefits greatly from guidance in this area, so that they are increasingly in control of their own actions.

- *Promoting the well-being and social-emotional development of the pupils by offering more cultural education.*

Every week a dance/drama teacher and an art teacher from KOO (art education organization) teach all students. Dance is offered in the 1st half year and visual arts in the 2nd half year. The experience is that the children enjoy this very much and can express their feelings well. They grow in self-confidence and resilience, which increases their well-being.

- *Purchase of digital teaching aids to eliminate backlogs in basic subjects.*

60 Chromebooks have been purchased for IVIO students. These are mainly used for automating the basic subjects, to conduct research on the themes of IPC and to increase media literacy.

The above interventions have been initiated and the goals have already been achieved for the majority of the students. Due to the division of labor between the teachers and support staff, the cooperation of the staff has also improved. We work (even) more as a team to optimally guide the students at school.

It remains important to invest time, attention and energy in the cooperation, supervision and training of the staff, so that the students benefit as much as possible from the joint approach to appropriate education at IVIO.

#### **Points for improvement for the coming period**

A number of objectives for the 2023-2024 school year and subsequent years emerge from this annual report:

- Proposal to link the functioning level of reading, arithmetic and language skills to the 75% learning route. Investigate this proposal for feasibility and, if possible, implement it in the 2023-2024 school year. This also depends on the content and assessment of the new national transfer test in 2024;
- Choice for and implementation of a new measuring instrument to map out the social-emotional functioning of the students: Child understanding (ParnasSys) or Pupil in the picture (Cito);
- Developing and implementing one or more practical subjects (such as gardening, cooking, technology or ICT) for the students of the upper years who will transfer to practical education;
- Providing outpatient counseling and sharing expertise in the field of internalizing problems, learning difficulties and developmental disabilities such as autism in order to contribute to inclusive education;
- Time, attention and energy (continue to) invest in the supervision, training and cooperation of the staff, so that the students benefit as much as possible from a joint, tailor-made educational approach.

### Suitable education

At the Willemsparkschool, action-oriented working (HGW) is leading in teaching the basic subjects (reading, language, spelling and arithmetic). HGW is based on seven principles, which together ensure that the educational needs of the children are central and that there is good coordination with the child and the parents:

- Educational needs are central (group overview per class);
- It's about coordination and interaction;
- The teacher matters;
- Positive aspects are of great importance;
- We work together constructively;
- Our actions are purposeful;
- The working method is systematic and transparent.



From 2021, student support will be organized differently, by separating the role of internal supervisor from the location leader. This can lead to more substantive depth. In the periodic meetings of the teacher and internal supervisor, the development of the pupils is discussed both individually and at group level. Subsequently, the teacher(s) draw up a plan to work on certain development goals. Discussions also take place with the parents, sometimes together with external care providers. If a student needs more support, he/she will be discussed in the internal care committee (IZC) or during a multidisciplinary consultation (MDO).

The resources for educational disadvantages are used for extra guidance, especially for pupils in groups 4, 5 and 6 who are behind in the basic subjects of reading, spelling and arithmetic.

The Kinder in Beeld pupil tracking system has been implemented in groups 1-2, so that the development of the toddlers can be mapped out and any support can be deployed at an early stage. This is particularly important, because more and more students from international families are entering with a home language other than Dutch. The content of the reports in groups 1-2 has also received the necessary attention, so that the current report gives a better picture of the development of the children.

So-called 'quality cards' are used to properly record and transfer agreements and decisions regarding various aspects of student support to new colleagues. For example, about dealing with dyslexia and the working method of group 8. In order to adequately guarantee our (suitable) education, this approach will be continued and expanded in the coming years.

### Educational arrears and returns

In order to visualize the cognitive results of the students, the teacher(s) observe at an individual level and analyze both the method-bound tests and the Cito tests. The results of the Cito tests can be compared with the national average. Cito's group results in 2022 (mid and final tests) are well above the national average and the inspection standard. This applies in particular to the results of the pupils in groups 4 to 8. In group 3, the scores for arithmetic and mathematics are above the national average.

The results in the field of reading, vocabulary, spelling and language proficiency in group 3 are around the national average. It is interesting and useful to analyze what underlies this.

#### Final test and reference levels Language and Mathematics

The 28 students of the Willemsparkschool who took the Central Final Test in 2022 scored an average of 539.7 (national average = 535.2). The deviation from the national average is therefore +4.5. In 2021, the average result for the Central Final Test at Willemsparkschool was a few points higher.

With regard to the reference levels, the results of the Central Final Test in 2022 are distributed as follows:

- Read:
  - 17.9% Functioning Level (1F)
  - 82.1% Target Level (2F)
- Calculate:
  - 3.6% (1 student) below functioning level (<1F)
  - 25% Functioning Level (1F)
  - 71.4% Target Level (2F)
- language care:
  - 14.3% Functioning Level (1F)
  - 85.7% Target Level (2F)

For 2022, the aim was to maintain the results for reading, to increase the percentage of target level achieved for arithmetic to 80% and to have at least 90% of pupils graduate with a target level for language skills. Unfortunately, that has not (yet) succeeded.

For 2023, we are adjusting the goals to 90% outflow with a target level for reading and language skills. For maths, the target remains that 80% of the students achieve the target level. And the main goal is that there are no pupils who do not reach the functional level (except in the case of an exception due to inclusive education).

#### School advice secondary education

In 2022, the school recommendations for secondary education are divided as follows:

- 17.9 % VMBO Advanced vocational training
- 3.6 % VMBO Executive vocational / Theoretical Learning Pathway
- 3.6 % VMBO Theoretical Learning Path
- 14.3 % VMBO Theoretische Leerweg / HAVO
- 14.3% HAVO
- 21.4% HAVO / VWO
- 25% VWO

One school recommendation has been adjusted upwards in response to the results of the Central Final Test. In 2022, the percentage of VWO recommendations will be lower than in the previous year and the percentage of HAVO/VWO recommendations will be higher than in 2021.

The school advice for secondary education appears to be well-suited in most cases. This is reflected in the results of our former students in secondary education. In 2022, the level of our former students in secondary education will be the same as their school advice. Of the students who have graduated from secondary education in 2021, two students are a level

up. Of the students who graduated in 2020, nine students moved up to a higher level. The remaining 14 students have remained at the same level as the school recommendation.

### **Social safety**

At the beginning of the school year, the so-called 'Golden Weeks' are used to create positive group formation. The Golden Weeks are the first weeks of the school year. These are the most important weeks for establishing a good basis for a pleasant atmosphere in the classroom. That's why these weeks are worth 'gold'. If you, as a teacher, pay a lot of attention to group formation in these first, important weeks, you will benefit from this for the rest of the school year. This procedure will be repeated after the Christmas holidays. Then it is called the Silver Weeks.

In addition, the Willemsparkschool has introduced the PRIMA anti-bullying program from school year 2022-2023. This program aims to create a prosocial and safe school climate and to identify and stop bullying behaviour. The team has followed a training course and a PRIMA coordinator has been appointed. For all groups there is a series of lessons about group processes, resilience strategies and prosocial skills. From group 5, a digital bullying meter is administered that gives the teacher insight into the group climate, the possible bullying situation in the group, which prosocial skills the students have and what the teacher can do to prevent and stop bullying. In bullying situations, the teacher receives advice for action and discussions are held with the students involved and their parents. The implementation of PRIMA is part of a study by TNO. It is expected that we will continue to use this approach in the coming years.

The measuring instrument See! is used to map the social-emotional development of the students. An observation list is completed by the teachers and the older pupils themselves complete a questionnaire about their well-being and social skills. Since this measuring instrument is being replaced, Child Concept (ParnasSys) or Pupil in Image (Cito) will be used next school year to map out the social-emotional functioning of the pupils.

### **National Program Education**

For the period 2021-2023, the Willemsparkschool team, in consultation with the participation council, has chosen a number of objectives to tackle learning delays and social-emotional problems caused by corona by means of the funds from the National Education Program (NPO):

- *Instruction in small groups for the following subject areas: spelling, reading comprehension and arithmetic. This involves practicing parts or strategies that have not yet been mastered, with a focus on learning from and with each other. (priority)*

This extra support has taken place, with the exception of a period of leave of approximately six months, during which the relevant teacher was absent and could not be replaced. The results are now comparable to the period before Corona (with the exception of group 3 in 2022).

- *Training for teachers in reading comprehension with the aim of improving results at group level. This is done in collaboration with the teachers of the HSV Dutch department on the Nassaulaan. (priority)*

Unfortunately, this training did not take place, due to long-term illness of the trainer in this area. For next school year, the idea is to follow a training around Close Reading together with the team of the Dutch department at the Nassaulaan. This is in line with the working method of IPC, with which both schools shape thematic education.

- *In groups 4 and 5 in particular, extra attention is paid to social-emotional development; intensifying the Golden Weeks, consisting of all kinds of activities aimed at positive group formation. (priority)*

This has gone according to plan and the improvements are noticeable and visible in the affected groups.

- *Purchase of Chromebooks, so that the students can work at their own level and thus catch up in a targeted way. (priority)*

The Chromebooks and their charging cabinets have been purchased and are used regularly.

- *Extra PE lessons by the physical education teacher for the development of the motor skills of the youngest children in particular. If possible, also a motor screening to get a good picture of the points for attention. (priority)*

This is achieved by assigning a number of extra hours to the physical education teacher (two whole days in total).

The following matters are also part of the National Education Programme, but these objectives are less urgent:

- *Refurbishment and expansion of the school library to stimulate reading motivation and to emphasize the importance of (comprehension) reading.*

The Willemsparkschool team is involved in the refurbishment and expansion of the school library by means of a 'mood board' and various ideas have already been implemented, such as the purchase of a reading chair and a new layout of the room. Two voluntary (former) librarians are also categorizing the books. This will be followed up in the coming period.

- *Purchasing attractive reading books in different levels to stimulate reading comprehension.*

Several new books have been purchased and old, broken books have also been disposed of. To stimulate reading motivation, it is important that the books are attractive. More new books will be purchased in the coming period, possibly also by means of a promotion in which the parents are involved.

- *Speech therapy screening in groups 1 and 2 in order to better determine possible delays in language development and to provide adequate guidance.*

This has not happened, because (so far) there are no speech therapists who can make time for this.

- *Purchase of enrichment materials for students who need more or different subject matter.* Specific materials have been purchased for these students. The idea is to discuss this and possibly collaborate with the Dutch department on Nassaulaan.

- *Fear of failure reduction training or similar for children who experience a lot of stress during test moments.* The integrative child therapist who works weekly at the Willemsparkschool supports a number of children in this area.

- *Attention to collaborative learning in the themes of IPC to stimulate both the cognitive and social-emotional development of the students.*

When working on the themes of IPC, a lot of attention is paid to collaborative learning and we generally see that this is now going well at school.

## Points for improvement for the coming period

This annual report highlights a number of points for improvement for the coming period:

- Analysis of the reading, vocabulary, spelling and language proficiency results in group 3 from 2022 (and a comparison with the results of groups 3 and 4 in 2023) to see whether a possible intervention is necessary;
- With regard to the reference levels in 2023, the objective is that 90% of the pupils will graduate with a target level for reading and language skills. For maths, the target remains that 80% of the students achieve the target level. And the main goal is that there are no pupils who do not reach the functional level (except in the case of an exception due to inclusive education);
- Safeguarding PRIMA, the school-wide approach against bullying and for increasing the social safety of pupils;
- Choice for and implementation of a new measuring instrument to map out the social-emotional functioning of the students: Child understanding (ParnasSys) or Pupil in the picture (Cito);
- Further use of quality cards as a means of guaranteeing agreements and decisions regarding student support and appropriate education;
- If possible, follow a training course on Close Reading together with the team of the HSV Dutch department, which will increase the teaching skills in the field of reading comprehension;
- Further refurbishment and expansion of the school library, including the purchase of new books (possibly also through a campaign involving the parents);
- Purchase of enrichment materials for students who need more or different subject matter, possibly in collaboration with the HSV Dutch department on Nassaulaan.

## THE OPEN WINDOW

### Suitable education

The Open Window is a small school with great expertise in the field of guidance for children with severe dyslexia and dyscalculia. We have frequent consultations with the parents and provide them with a clear picture of the current development of the children and possible expectations.



The location manager and internal supervisor have regular contact with SPPOH (Foundation for appropriate primary education Haaglanden). There is also cooperation with the other internal supervisors and the location leaders of HSV, so that we learn from each other and people know what expertise Het Open Venster has to offer.

The students are discussed a number of times per school year by the internal supervisor, remedial teacher and the teachers. Plans are drawn up or adjusted on the basis of this.

In addition, discussions are held with the parents, sometimes together with external care providers. If a child needs more support, he/she will be discussed during a multidisciplinary consultation (MDO).

For pupils who need extra support, Het Open Venster has (external) specific expertise in the form of a speech therapist who specializes in dyslexia and an integrative child therapist to promote social-emotional development.

The current resources for appropriate education are used for extra support by the Remedial Teacher and/or teacher support staff of Het Open Venster.

Due to the specialist nature of Het Open Venster, many different teaching materials and tools are used for the subjects of math, spelling, language and reading comprehension. We are always looking for which strategy works best for each (individual) child, so that the best return can be achieved.

For example, LIST is being used: Reading Intervention Project for Schools with a Total Approach (or: Reading IS Top!) and who want to deliver functional literacy to their pupils. This approach is aimed at increasing the reading motivation of the children, so that they will actually continue to read. Reading comprehension and reading experience are paramount. We notice that the students are very enthusiastic about this approach and are making progress in technical reading.

Teaching aids that enable the children to work individually and in a customized way are used as much as possible. We are constantly looking for new opportunities in this area. The students regularly work with Chromebooks. In this way they can work at their own level in different teaching programs. Digital work is carefully alternated with, for example, writing on paper by the children.

At The Open Window, the individual development of the students is closely monitored, so that the curriculum and learning goals per child can be adjusted quickly and adequately. To be able to work even more purposefully, one of the spearheads is to improve the reporting and possibly link it to the individual development perspectives of the students.

### **Educational arrears and returns**

At The Open Window, the observations of teachers, method-related tests and the Cito pupil monitoring system are used to map the cognitive results of the pupils. The Open Window is a school for children with severe dyslexia and/or dyscalculia. These learning disability(s) and the delays that have occurred affect the results of the children. The students enter with a (relatively) large disadvantage in mostly all basic subjects. Most children have an average IQ (or higher). Each child is offered learning material at an individual level of performance at The Open Window.

The development of each child is closely monitored, with a view to possible acceleration or repetition of the lesson material when necessary. The aim is to make up for the arrears as much as possible and to allow the pupils to move on to secondary education at their level.

The pupil monitoring system ParnasSys is used and the Cito tests are administered, whereby the children are compared to themselves. The most important indicator is the degree of growth that a child shows. We naturally strive for optimal development for every student.

The individual results of the children are mapped out and discussed in detail with the parents concerned. Since the children are tested at their own level per subject, it is not possible to represent average cognitive results at school level.

#### Final test and reference levels Language and Mathematics

The 13 students of Het Open Venster who took the Central Final Test in 2022 scored an average of 527.8, with the deviation from the national average being -7.4 (national average = 535.2). These results are comparable to last school year.

With regard to the reference levels, the results of the Central Final Test are divided as follows:

- Read:
  - 2 lln. Functioning level (1F)
  - 11 lln. Target level (2F)

This is an increase compared to the 2021 results.

- Calculate:
  - 3 lln. below functional level (<1F)
  - 9 lln. Functioning level (1F)
  - 1 lln. Target level (2F)

Our goal is to achieve at least the functional level for math for every student. Last school year, two students scored below the functional level, a comparable result.

- language care:
  - 3 lln. below functional level (<1F)
  - 9 lln. Functioning level (1F)
  - 1 lln. Target level (2F)

Also in language care, the aim is to achieve at least the functional level for each student. Compared to the previous school year, two more pupils did not reach the functional level.

When it appears that a student does not seem to reach the performance level of a certain subject area, it is important to use a specific intervention for this. Intensive, tailor-made student support is offered at The Open Window. However, this is not always linked to the objective of achieving the level of performance for a particular field.

We are going to look into the possibilities, so that - where possible - the students can achieve at least the functional level for the basic subjects in the field of arithmetic and language skills.

#### School advice secondary education

The school recommendations for secondary education of the students of Het Open Venster are often higher than one would expect on the basis of the results of the Central Final Test. This is because our students, due to their severe dyslexia and/or other learning difficulties, score relatively less well than average. In the school situation, however, they can demonstrate their skills in a broader context.

Due to the specific learning difficulties of the students, various examinations and tests are conducted to determine an appropriate level of secondary education. In 2022, thirteen students will have transferred to secondary education with the following school advice:



- 4 Havo
- 2 VMBO TL / Havo
- 6 VMBO Theoretical Learning Track
- 1 VMBO Framework / TL

The above school recommendations are comparable to the school recommendations of the previous school year.

This school year and last school year, the level / school type of our former students in secondary education is the same as their school advice. Of the students who left Het Open Venster in 2020, 2 moved down to a lower level, 5 moved up to a higher level and 15 remained the same. These results indicate that the school recommendations for secondary education are generally well suited to our (former) pupils.

During the consultation between primary and secondary education (BOVO), the results of the former students are discussed. We hear from the secondary schools where the children go to that the school advice is appropriate and that our students can work independently. The students of The Open Window have also learned how to deal with their learning disability as well as possible.

### **Social safety**

Unfortunately, most of the students have suffered social-emotional damage because of their problems and the inability to act at the previous school. That is why at Open Window, a lot of attention is paid to the social-emotional growth of children. The Kanjertraining is used for this every week, a series of lessons with accompanying exercises to maintain the atmosphere in the classroom (preventative) or to improve it (curative). The Kanjertraining is about promoting mutual trust in groups. Trust is the basis for creating peace in the classroom, promoting social safety and a pleasant school climate.

Continuing education in the field of the Kanjertraining is repeated every school year, so that the personnel remains well trained in the field of social safety.

Because there is cross-group work in level groups, the students of The Open Window learn to learn and work together with children of different ages.

Much attention is given to promoting positive interaction between the children. At the start of the school year, all students and employees of Het Open Venster go camping together for a few days to strengthen the mutual connection and well-being.

The measuring instrument See! of pupil monitoring system ParnasSys is used to map the social-emotional development of the pupils. An observation list is completed by the teachers and the pupils also complete a questionnaire about their well-being and social skills. Since this measuring instrument is being replaced, Child Concept (ParnasSys) or Pupil in Image (Cito) will be used next school year to map out the social-emotional functioning of the pupils.

The observations of and conversations with students at school are the most important indicator for the well-being of the children at Open Window. They are really seen and heard! There are short lines, so that the children (and their parents) can be helped quickly.

Annual progress interviews are held with the members of staff to properly monitor how they are doing and to discuss any points for improvement. The atmosphere at school is open and there are short lines of communication, so that any problems can be resolved quickly.

### **National Program Education**

For the period 2021-2023, the team and the participation council of Het Open Venster have chosen a number of objectives to tackle learning delays and social-emotional problems caused by Corona by means of the funds from the National Education Programme:

- *Instruction in small groups for technical and comprehension reading, spelling and arithmetic. This involves practicing parts that have not yet been mastered, with attention to learning from and with fellow students and the use of targeted feedback.*
- *For a number of children individual guidance in the field of social emotional development; grow in self-confidence and resilience, so that their well-being is increased.* The above interventions have been initiated and the goals have already been achieved for the majority of the students.
- *Strengthening the executive functions of all students of The Open Window through extra attention, guidance and resources in this area.*

The aim is to get students to think for themselves about their learning process. The students learn what the best approach is for a particular task. It is known that the executive functions of students with severe dyslexia and dyscalculia are less well developed. They therefore greatly benefit from tools and guidance to support them in this area.

The materials of Wise in Executive Functions, which uses a boat as a metaphor, have been purchased and the team has followed a training course on this working method. In school year '22-'23, the executive functions were introduced to the students on the basis of the boat. Through various forms of play, the children learn to recognize and further develop executive functions.

Next school year, during the information evening for parents, attention will be paid to executive functions and how to promote them, so that parents and carers gain insight into this and can also work with it at home.

- *Purchase of digital teaching aids to eliminate backlogs in basic subjects.*

The practice software of Taal in Blokjes has been purchased in order to eliminate as much as possible backlogs in the field of reading and spelling.

### **Points for improvement for the coming period**

A number of objectives for the 2023-2024 school year emerge from this annual report:

- The aim is to achieve at least the functional level for arithmetic and language care for every pupil. And of course to ensure that at least the level of functioning of reading is maintained for every student. In the near future we will be looking into possible interventions to achieve this;
- Choice for and implementation of a new measuring instrument to map out the social-emotional functioning of the students: Child understanding (ParnasSys) or Pupil in the picture (Cito);

- Further improve the new reporting and possibly make a link with the individual development perspectives of students;
- During the information evening (September 2023), inform parents about executive functions and how to promote them, so that they gain insight into this and can also work with it at home.

## HSV – DUTCH SECTION

### Suitable education

The development of the pupils, both individually and at group level, is discussed in the progress interviews between the teacher, internal supervisor and, if necessary, management. Subsequently, the teacher(s) draw up a group plan in order to work on certain development goals.



The resources for appropriate education are used for extra guidance, especially for pupils in groups 4 and 5 who are lagging behind in the basic subjects of reading, spelling and arithmetic.

If a student needs more support, he/she will be discussed in the internal care committee (IZC) or during a multidisciplinary consultation (MDO). External support is offered at school through school social work or Flowin (individual guidance for children with behavioral problems).

One of the teachers has specialized in talent coaching to support students who need more challenge at school. In the coming period we will request guidance in the field of giftedness from SPPOH through an arrangement.

The provision of bilingual education also means that our student support will change to some extent, for example if extra guidance is needed for language development or if there is a learning problem (to what extent does this affect both languages?). It is important to properly coordinate support and communication with the student and parents.

### Educational arrears and returns

The observations of the teachers, the method-related tests and the Cito pupil monitoring system are used to map out the pupils' cognitive results. The results of the Cito tests can be compared with the national average.

In 2022, Cito's group results (Middle and Final Tests) for the basic subjects will be well above the national average and the inspection standard. We see that the pupils in groups 7 and 8 score best in the various subject areas.

In groups 3 to 5, the results for vocabulary are below the national average. Vocabulary scores are difficult to influence due to the nature of these tests. However, efforts are made to promote (comprehension) reading, which also increases vocabulary. In the coming period we will consider whether the vocabulary tests are of added value and whether we will continue to use them.

In groups 3, 5 and 6, the scores for spelling and language proficiency are around the average. These results can be increased relatively easily by an error analysis and the preparation and implementation of

a group plan for spelling. It is important to pay specific attention to differences in the spelling of some sounds or words in English.

From school year 2022-2023, the English reading skills of the students will be tested, so that we can follow this development and compare it with Dutch reading skills. This is particularly interesting to map out if there are reading problems, because the results can differ per language.

The cognitive results, both in the field of Dutch and English, are closely monitored and examined because of participation in the national pilot Bilingual Primary Education (TPO). We are satisfied with the results of our school in the field of TPO. It means that all efforts in the field of cooperation, coordination and guidance of the English-speaking and Dutch-speaking teachers are bearing fruit. In the 2021-2022 school year, the results of the students from group 8 were measured and investigated, because this is the first class to graduate after 8 years of bilingual education. The research results can be found in the FoTo final measurement report 2021-2022.

#### Final test and reference levels Language and Mathematics

The 26 students of the Dutch department who took the Central Final Test in 2022 scored an average of 542.9 (national average = 535.2). The deviation from the national average is + 7.7. This is slightly higher than last school year and therefore a comparable result.

With regard to the reference levels, the results of the Central Final Test are divided as follows:

- Read:
  - 100% Target Level (2F)

We are satisfied with this, especially because the pupils have followed eight years of bilingual education and the Dutch results for reading are good (and even slightly improved) compared to the previous year (without TPO).

- Calculate:
  - 3.8% (1 student) below functioning level (<1F)
  - 19.2% Functioning Level (1F)
  - 76.9% Target Level (2F)

For 2022, the goal was to raise the target level for math to 85%. Unfortunately, this target has not (yet) been achieved and in 2022 one student will also have scored below the functional level for maths. By working with a new calculation method from school year 2023-2024 and adjusting the support in the field of mathematics, we want the pupils to achieve at least the performance level for mathematics in 2024 and the target level for approx. 85% (with similar standards). of the transfer test in group 8).

- language care:
  - 26.9% Functioning Level (1F)
  - 73.1% Target Level (2F)

For 2022, the goal was to have 90% of the students graduate with a target level for language proficiency. Unfortunately, this objective has not (yet) been achieved. We are going to delve into the components that are covered in language care, so that we can better guide the children in the various language skills that are tested.

### School advice secondary education

In 2022, the school recommendations for secondary education are divided as follows:

- 3.8% VMBO Theoretical Learning Path (TL)
- 7.7% TL / HAVO
- 23.1% HAVO / VWO
- 65.4% VWO

One school recommendation has been adjusted upwards in response to the results of the Central Final Test. In 2022, the percentage of VWO recommendations will be slightly higher than in the previous year (approx. 15%) and no single HAVO recommendations have been issued.

The school advice for secondary education appears to be well-suited in most cases. We see this reflected in the overviews of our former pupils in secondary education. In 2022, the level / school type of our former students in secondary education will be the same as their school advice. Of the students who have transferred to secondary education in 2021, one student has moved down one level and one student has moved up one level. Of the students who left the HSV Dutch department in 2020, one student moved to a lower level and 3 students moved up to a higher level. The remaining 24 students have remained at the same level as the school recommendation.

In connection with the first batch of outflow from our bilingual primary education, the options for bilingual secondary education for pupils and parents have been mapped out. The possibilities of taking English at a higher level at secondary school have also been investigated, so that pupils and parents know what to choose from and a continuous line in English-taught education is possible.

In 2022, two students will have transferred to bilingual secondary education.

### **Social safety**

We use the measurement tool Zien! to map the social-emotional development of the students. The teachers fill in an observation list and the older pupils can fill in a questionnaire about their well-being, social skills and sense of security. Since this measuring instrument is being replaced, Child Concept (ParnasSys) or Pupil in Image (Cito) will be used next school year to map out the social-emotional functioning of the pupils.

Together with the international department, the English-language Jigsaw method is used for (preventive) lessons in the field of social safety. During the school year, the following 6 themes will be discussed: Being Me in My World, Celebrating Difference, Dreams & Goals, Healthy Me, Relationships and Changing Me.

If bullying occurs, the method of Zand Erover! used curatively. At Zand about it! involved students are given the responsibility to solve a bullying problem. This is done under the supervision of one of the teachers who has completed the Sand about it! has followed.

At group level, if necessary, Rock and Water - a psychophysical social competence training - can be given by one of the teachers who will be trained in this in 2022. Rock and Water focuses on promoting a positive development of social and emotional competences and the

preventing and/or reducing problems in the intrapersonal domain (how students see themselves) and the interpersonal domain (how do students interact with each other).

The atmosphere at school is open and there are short lines, including with the international department, so that any problems can be resolved quickly. Communication preferably takes place orally and otherwise via whatsapp or e-mail. The management ensures that they speak to all employees on a weekly basis.

In response to a complaint from parents and an investigation by an external confidential advisor, we will look in the coming period at what we mean by partnership with parents and how we can give this a joint interpretation that benefits the children.

### National Program Education

For the period 2021-2023, the team of the HSV Dutch department, in consultation with the participation council, has selected a number of objectives to tackle learning delays and social-emotional problems caused by corona by means of the funds from the National Education Program (NPO):

- *For a number of groups extra attention in the field of social-emotional development; interventions aimed at positive group formation and the use of mindfulness in the classroom. (= priority)*

This has been set in motion and attention has been paid to the children's way of life, for example by means of drama lessons resolve conflicts effectively together.

- *Instruction in small groups, especially for reading comprehension and arithmetic. This involves practicing parts or strategies that have not yet been mastered, with attention to the relationship with metacognition. (= priority)*

This extra support has been used successfully in a number of groups by giving the group teacher extra time for this (2021: NA4 and NA8). In 2022, the intention was to provide support in the same way in NA6 and NA7. Unfortunately, this was only partially successful due to illness of colleagues and a lack of replacements.

- *Attention to work posture and executive functions of children; how do you approach an assignment, how do you plan your work, etc. (= priority)*

In the senior years, specific attention is paid to this and it is bearing fruit.

- *Training for teachers in reading comprehension with the aim of improving results at group level. We strive for transfer between Dutch and English with regard to the strategies that can be used to understand a text. (= priority)*

Unfortunately, this training did not take place, due to long-term illness of the trainer in this area. For next school year, the idea is to follow a training around Close Reading together with the Willemsparkschool team. This is in line with the working method of IPC, with which both schools shape thematic education.

The following matters are also part of the National Education Programme, but these objectives are less urgent:

- *Dance lessons for all grades, so that attention is paid to creative education, which increases the well-being of individual children and stimulates positive group formation.*

In 2022, the planned outings to a dance performance could continue again. There have also been guest lessons at school in the field of dance and the teachers of groups 1 to 4 have given dance lessons themselves.

- *Purchasing books to read together and aloud (for example drama reading) and to stimulate reading comprehension.*

In 2022, books will be purchased on the themes of IPC and in the context of the Children's Book Week.

- *Spoken language interventions for the language development of both Dutch and English, depending on the pupils concerned who need extra support.*

This support was given in the kindergarten groups to children with language delays.

- *Purchase of iPads for groups 2 and 3, so that various apps for language development (Dutch and English) can be used.*
- *Purchase of Chromebooks, so that the students can work at their own level and thus catch up in a targeted way.*

New Chromebooks were purchased in the 2022-2023 school year, so that 15 Chromebooks are available to students per year. A number of iPads have also been purchased so that groups 1-2 can work with Kleuter in Beeld (pupil tracking system).

### **Points for improvement for the coming period**

A number of action points for improvement in 2023 and 2024 emerge from this annual report:

- The aim is to promote (comprehension) reading, which also increases vocabulary. In the coming period we will consider whether the vocabulary tests are of added value and whether we will continue to use them;
- In groups 3, 5 and 6, the scores for spelling and language proficiency in 2022 will be around the average. These results can be increased relatively easily by performing an error analysis and drawing up and executing a group prediction plan. It is important to pay specific attention to differences in the spelling of some sounds or words in English;
- From school year 2022-2023, the English reading skills of the students will be tested via Reading AZ, so that we can follow this development and compare it with Dutch reading skills. This is particularly useful if there are reading difficulties, because the results can differ per language;
- By working with a new calculation method from school year 2023-2024 and adjusting support in the field of mathematics, we want the pupils to achieve at least the performance level for mathematics by 2024 and the target level for approximately 85% (with similar standards of the transfer test in group 8);
- The goal for 2023 is to have approximately 85% of the students graduate with a target level for language skills. We will delve into the components that are covered in language care, so that we can better guide the children in the various language skills that are tested;
- Choice for and implementation of a new measuring instrument to map out the social-emotional functioning of the students: Child understanding (ParnasSys) or Pupil in the picture (Cito);
- Joint implementation of partnership with parents and carers that benefits the children;

- If possible, follow a training on Close Reading together with the Willemsparkschool team, which will increase the teaching skills in the field of reading comprehension.

## HSV – INTERNATIONAL SECTION

### Suitable education

At the beginning of the year, the Director of the International Department, the Site Leader and the Internal Counselor (IB) meet with all individual class teachers to analyze the most recent test data from their current and previous class to meet the needs of individual children and to identify any curriculum areas they should focus on this year. Then come colleagues from the different locations together to share this information, review their year group's test results and make general adjustments to the curriculum if necessary.



The site leader, IB officer, and individual teachers meet again in October to discuss the needs of each child in each classroom. Where necessary, action plans are drawn up for small groups and/or individual children. This process of assessing the children will be repeated in June.

The site leader and the IB-er meet weekly to discuss the needs of individual children. In addition, the IB-er assists the learning support teachers and the individual class teachers with advice and action on a daily basis.

The learning support team of all locations meets every six months. This includes the IB-ers and the learning support teachers. The IB-ers also have a meeting with the entire leadership team of the international department once or twice a year. When it is determined that a child is at risk or when the school cannot meet his/her needs, a Multi Disciplinary Team Meeting (MDC) is organized with the network partners assigned to the school in question, i.e. school social worker, educational advisor, school doctor, etc. These are held on a case by case basis.

At the end of the school year, class teachers meet with the next year's class teacher to update them on the child's academic progress, social and emotional development, and any relevant information about the family. Employees of our local secondary schools meet the children and staff during the summer period.

### Educational arrears and returns

The vast majority of children come from highly educated families and are not as vulnerable as some families. All people in the school are involved in monitoring the well-being of the children and where necessary we help families access the right help. Sometimes there are differing views on what constitutes an accepted practice regarding the care and discipline of children. We ensure that parents are informed about what is considered acceptable in the Netherlands, especially with regard to supervision of children and discipline.



We are in regular contact with the school social worker and other agencies and work with them when problems arise. We also assist the parents in finding the available resources. Many of them do not speak Dutch and are not familiar with the available services.

There are 64 children who receive extra learning support from a learning support teacher, either individually or in a small group. One child receives support through an individual arrangement with SPPOH and 2 pupils receive extra support paid for by parents. Three non-school age children currently have an adjusted school schedule, while alternative facilities are being sought. The school social worker and SPPOH are involved (see table on next page for location details).

Location	Number of children receiving learning support	Number of children with SPPOH schemes	Number of children supported by parental funding
KSS	9	0	0
NSL	15	0	1
VHS	15	3 - 1 cluster 2 - 2 SPPOH individual arrangement	3 - 2 students from ID1 - 1 student from ID6
VNS	25	0	0

### Social safety

In the international department, we attach great importance to a safe and stimulating learning environment for the children. Many of our children have fleeting lives and attend many schools in different parts of the world. Just like for all other children, it is essential that they feel safe in order to learn and we pay a lot of attention to this. Each class sets rules regarding creating a calm environment conducive to learning. Children are expected to move around the school in a calm and orderly manner for the safety of all.

There is a friendship and anti-bullying policy. A lot of attention is paid to this because new children are constantly coming to school and it is important that they feel included and become part of the school community as soon as possible. When it comes to bullying, we use the Sand Over It! approach. All staff have received training and there are three or more designated coordinators at each site who receive regular training on the approach. Let's forget about it! is a no blame approach to dealing with such situations and fits well with the culture of the school. The friendship and anti-bullying approach is based on strong collaboration between all parties, with children, adults at school and parents working closely together.

As part of the Jigsaw program, we use the 'Solve it Technique' to help children recognize what bullying is and how to manage their reactions to it. By 2022, the approach was used three times, twice at one location and once at another

Every year, children complete a social safety survey by Scholen Met Succes. We also use the Pupil Attitude to School and Self from GL Assessments. These are carefully reviewed by the school principal, IB-er and teachers. Children who are concerned are identified and a plan is drawn up. In general, most children are happy at school and enjoy it.

## **NPO**

During the first year of the project, additional staff were hired to work directly with children. They focused in particular on language development, including writing and spelling and social-emotional development. The teachers worked with the children on drama and literacy activities. A team of assistants was trained to provide children with extra support in reading, writing and arithmetic.

The Curriculum Recovery Team worked on a number of language-based initiatives focusing on reading, speaking and listening:

- Interventions in ID1-3 aimed at sound discrimination to bring children to the expected level;
- Use of drama to link language and emotions to the children's experiences during the corona period;
- Small group instruction, especially for developing knowledge, skills and understanding in areas not yet mastered, with attention to the relationship with metacognition;
- Attention to work attitude and executive functions of children: How to tackle an assignment to, how do you plan your work, etc.;
- Training for teachers in reading comprehension with the aim of improving results at the group level.
- Spoken language interventions for the language development of both Dutch (in HCCL lessons) and English.
- Reintroduction of a program of educational visits and a cultural programme.
- Awareness of the IPC goals and regular implementation of Jigsaw.
- Children use technology as an integrated part of the learning process, including in HCCL lessons.

In the second year of the programme, part of the funds was also used for extra hands in the school. In addition, efforts have been made to embed language development in all lessons by means of professional development of employees (interviews, class visits, training), the involvement of an external expert in the field of writing and by working with Leaders for Learning.

## **Points for improvement for the coming period**

In the coming 2 school years, specific attention will continue to be paid to language development. In addition, action plans have been drawn up at school level for, among other things, Outdoor Learning, Technology and Science, Sustainability, Portfolios, IPC and Social Relations.

The HSV Foundation is currently formulating a new strategic plan, which will result in a new school plan in 2024. In the first half of 2023, we started thinking about our objectives for the coming planning period.

## LIGHTHOUSE & THREE LITTLE SHIPS

### Suitable education

Throughout the school year, parents of Lighthouse students have regular (e-mail) contact with their child's team leader or teacher. This contact is at least weekly and often daily for the children with poor communication skills. Photos and videos of student learning are shared with parents throughout the year as proof of learning.

An individual action plan is written and evaluated twice a year for each student in the Early Intervention program of Three Little Ships and the Lighthouse school classes. This plan was prepared with the expertise of the Leader for Learning and shared with parents in a meeting with teachers and assistants. Time off from work has been allocated to the class teachers so that they can prepare and update the action plans.

Therapists, affiliated with the school but working in private practice, provide sensory integration therapy, occupational therapy and speech therapy for the students of Three Little Ships and Lighthouse. There is also a school psychologist associated with the school. She conducted psycho-educational assessments of students at the school at the request of parents. In all cases, her final reports were shared with the school by the parents and included recommendations that were incorporated into the child's action plan. Furthermore, the psychologist attends the multidisciplinary team meetings with network partners and provides written expert advice. We also work closely with a school social worker.

Multi-disciplinary meetings (MDGs) have been held with the Head of School, Leader for Learning, School Social Worker, SPOH Counselor, Educational Psychologist and parents to discuss students needing extra care or alternative school placement. Lighthouse can request SBO and SO TLVs. Financing can also be awarded for a SO TLV according to a category of low, medium or high. In collaboration with network partners, we held several MSD meetings and secured places for 2 pupils who are transferring to Dutch special education.

A number of Shadow Supporters (from Flowin) support children in Lighthouse Class 1 and Class 2. As the students had achieved their goals of improving personal independence, Shadow Support was discontinued in May 2022. A shadow of ICBS has been supporting a child in grade 1 since September.

### Educational arrears and returns

Pupils at our school can be considered particularly vulnerable. Children with such support needs can put a lot of pressure on a family and the team members. All people in the school keep an eye on the well-being of the children and where necessary we help families to access the right help. We closely monitor the children and have expanded and maintained the closer contact we were able to build with the parents during the COVID. Previously, contact was more limited. For some families, the time a child is in school can provide much-needed respite. Families now regularly visit for learning events and part of the individual education program. We also help parents in using the available resources such as student transport.

## Social safety

Students at the Lighthouse School follow an individualized curriculum that offers a variety of learning opportunities planned specifically for that student. There is a strong emphasis on teaching communication and social skills as well as safety. Many of the students also need to learn how to cope in a school environment and how to learn in a school environment, such as maintaining attention, listening to instructions in a group, completing tasks, working independently, coping with changes. Teachers and teaching assistants pay a lot of attention to making the children feel safe and to learn life skills.

## NPO

In Lighthouse, the emphasis was on developing social skills and promoting more independence in the children. The COVID funds have been used to hire a teacher for an extra day to provide support in this area in both classes.

## 2.2 PERSONNEL & PROFESSIONALIZATION

### GOALS AND RESULTS

With regard to personnel policy, HSV is heading for a stable formation. In other words, we would like to retain employees who are employed. This is more complicated for the international department. Since almost all of these are non-Dutch teachers who, it turned out, move house more often. In that respect they resemble the parents of the children they teach; they too are usually only temporarily in the Netherlands. At the start of the 2022-2023 school year, the number of vacancies was considerably less than in previous years. The goal has thus been achieved. The number of vacancies is also expected to be better than expected for the 2023-2024 school year.

### FUTURE DEVELOPMENTS

The shortage of teachers in the Netherlands and in the big cities is only increasing. The HSV is well aware of this. This is particularly the case in the Dutch department. In order to cope with this, additional policy from the Haagse Schoolvereniging is necessary. This will be addressed in 2023 as part of the new strategic plan.

In anticipation of this, an agreement was concluded in 2022 with an external party specialized in labor market communication. They will support HSV in announcing vacancies via social media and positioning HSV as an attractive employer. This campaign will be launched in the spring of 2023 in view of the vacancies in the course of the 2023-2024 school year.

In addition, the partnership in the Haaglanden region (SPPOH) has made it clear that the number of pupils in special education and special primary education will have to fall in the coming years, while this number has only risen in recent years. This may lead to an increase in the number of pupils with complex problems at regular primary schools, resulting in an increase in workload. It is important to jointly determine whether and in what way the expertise of the IVIO, the Open Window and The Lighthouse can help in this.

## STRATEGIC PERSONNEL POLICY

The strategic personnel policy memorandum was adopted in 2021 with the consent of the GMR. The lines set out by the HSV are primarily based on a good recruitment policy, sustainable employability, vitality, being an attractive employer, good working conditions and a regular interview cycle. Policy aimed at increasingly professional recruitment and retention of personnel is of great importance in connection with the teacher shortage that is already occurring and that is expected to become more and more important in the coming years, see also under 'Future developments' on the previous page. In line with the new strategic plan, the current personnel policy is being evaluated and adjusted if necessary.

HSV is part of the training school with InHolland. To date, little active implementation has been indicated, but this will be tackled in 2023

The Inspectorate finds that the administrative culture at the HSV provides a broad basis for improving the quality of education. This supports the Board's view that the quality of education is largely determined by the quality of the teachers and that a good quality culture, focused on learning from each other and on continuous improvement, is of the utmost importance.

The HSV schedules at least six study days per school year, two of which are schedule-free. In the context of work pressure reduction, the scheduled days off are used by teachers at their own discretion to write reports, discuss students or do pre/after work. During the non-scheduled study days, work is done on professionalisation and there is a predetermined programme.

The following applies in the context of the management of benefits after dismissal. It is known which HSV employees receive benefits that are paid in part or in full by HSV and what options there are to recover the costs (in part or in full). A contract has now been concluded with the WIA specialist who examines the WIA decisions to see whether the inspection has taken place properly and whether these benefit recipients may be entitled to an IVA benefit, so that the costs of the benefit are no longer passed on to the employer. It is also being examined whether beneficiaries can get a re-examination, which may show that they are no longer entitled to the benefit in question. This will also have a positive effect on funding.

## STAFF SIZE AND SICK LEAVE

Number of employees by gender 2022. Reference date 31-12-2022				
Sex		Total	Full time	Part time
Woman	Number of persons	186	46	140
	Occupation (wtf)	134.08		
man	Number of persons	23	12	11
	Occupation (wtf)	5.30 pm		

Staffing in FTE (average on an annual basis)						
	2021	2022	2023	2024	2025	2026
<b>Board/Management</b>	11.14	10.65	11.14	11.14	11.14	11.14
<b>Personnel primary process</b>	106.23	104.32	99.20	96.40	96.27	96.27
<b>Other personnel</b>	41.70	44.71	41.35	40.80	40.76	40.74
<b>Total</b>	159.07	159.68	151.69	148.34	148.17	148.15

The number of FTEs has been increased for the 2022 and 2023 budgets in connection with the NPO subsidy obtained. From the 2023-2024 school year, the number of FTEs will be reduced to below the target number in the staffing plan.

Sickness absence per organizational unit 2022.			
Department	Number of mdw.	VP	MF
IVIO	30	13.92	3.41
Primary school Haagsche Schoolvereniging	44	6.17	2.28
Willemspark	40	5.97	1.88
The Open Window	9	2.11	2.56
International Department	155	4.52	2.7
lighthouse	21	3.99	3.4
Upper school level	5	0.93	0.26
<i>Average absenteeism HSV 2022</i>		5.58	2.66

Absenteeism increased in 2022 compared to 2021. Then the average absenteeism amounted to 4.32% and in 2022 to 5.58%. Despite the increase, the percentage will still be below the national average of 5.8% in 2022. The absenteeism frequency has also increased from 1.86 in 2021 to 2.66 in 2022.

In order to reduce absenteeism due to illness, frequent absenteeism interviews are held, among other things. In addition, from January 2023 we will be working with an absenteeism consultant. The company doctor will only be used if it is (medically) necessary or required by law. The lines with the absenteeism consultant are short and the waiting times are limited, so that external expertise is available more quickly in the event of (imminent) absenteeism.

## REDUCING THE WORK PRESSURE

The work pressure (perceived) in education in the Netherlands is high. This has repeatedly been shown by studies by the Education Inspectorate and DUO, among others.

With the aim of being able to reduce the number of lesson-related hours and to distribute the work more, the extra workload resources were, after a decision by the school teams, used at all schools/departments for extra teachers and teaching assistants.

## JOB APPOINTMENT

In the jobs agreement, the government and education sectors have stated that it is important to offer people with an occupational disability a job in their organizations and thus allow them to fully participate in society.

In the past year, the HSV Foundation has not employed or hired any employees from the job agreement target group. So far no specific actions have been taken to hire more people from the job agreement target group, but the foundation is of course open to it. In line with the new strategic policy plan, a new strategic plan for HRM will also be developed. The job agreement will also be included in this plan.

## SPECIAL FUNDING FOR PROFESSIONALIZATION AND GUIDANCE FOR STARTING SCHOOL LEADERS AND TEACHERS

Good and sustainable education quality requires well-trained professionals. That is why the sector agreement includes the ambition that starting teachers and starting school leaders follow an effective induction and supervision program as part of strategic personnel policy. This is no different with HSV.

In 2022 there were no starting school leaders at HSV, but there were a considerable number of starting (international) teachers. Using the resources of the special funding for professionalization and supervision of new teachers and school leaders, experienced teachers at school/location level were freely scheduled in such a way that they could supervise new teachers in the workplace.

## NATIONAL PROGRAM EDUCATION (NPO)

As part of the extra subsidy provided for the NPO (National Education Programme), all schools have made an analysis of the backlog of students affected by COVID.

Subsequently, on the basis of a menu, in consultation with the participation council, an approach to these backlogs was chosen that yields the best scientific results. In chapter 2.1, the objectives that have been worked on are indicated for each school under the heading NPO.

The table on the next page shows that the funds received have been fully spent on personnel. A very small proportion of this workforce was not employed. In total we received €792,583 in NPO funds, of which €17,902 for the School for Young Talent. Since these funds are accounted for in a different way, they are not included in the table.

	Received NPO resources 2022	Spent NPO resources in 2022	% Personnel not employed (PNIL)	% Employees in paid employment
<i>05VW</i>				
Dutch Department	€131,896	100%	0%	100%
International Department	€384,775	100%	1%	99%
Lighthouse Special Education	€13,452	100%	0%	100%
<i>14DG</i>				
Willemspark	€132,320	100%	14%	86%
The Open Window	€17,710	100%	0%	100%
<i>00WO</i>				
Institute for Individual Education (IVIO)	€94,528	100%	15%	85%
Total	€774,681			

## 2.3 HOUSING & FACILITY AFFAIRS

### GOALS AND RESULTS

It is important to HSV that the building on Nassaulaan is expanded and renovated. Some steps have been taken here in 2022. For example, a letter of intent has been signed with the municipality of The Hague in which the building, now owned by BV Haagsche Schoolvereeniging, will be sold to the municipality. On the other hand, the municipality makes sufficient funds available for the construction and renovation. The disappointment was that the environmental permit applied for for this purpose was not processed by the municipality. Again with the added advantage that discussions have started again with the municipality to combine the construction and renovation projects into one project. Whether this will succeed will become clear in 2023.

Another goal was to conclude an agreement on cleaning and window cleaning. To this end, a tender was issued in the spring with the support of the Education Purchasing Group (OIG). Ultimately, the contract was awarded to Sense Cleaning in Rotterdam with effect from 15 June 2022.

Finally, a new contract has been signed with Kyocera for the printers and scanners of the HSV.



## FUTURE DEVELOPMENTS

As outlined above, the building on Nassaulaan has the highest priority in the coming years. HSV aims for the construction and renovation to take place in 2027. There are also plans to renovate the school on Laan van Poot (IVIO).

Given the uncertainty surrounding the construction and renovation of Nassaulaan, no costs or benefits have been budgeted for this. Costs that will be incurred are a pre-financing compared to the funding that will be provided by the municipality of The Hague. These costs are booked to the BV. Any own contributions from HSV will be charged to HSV's equity, more specifically the private reserve 'housing'.

## SUSTAINABILITY & CORPORATE SOCIAL RESPONSIBILITY

HSV has invested heavily in solar panels in recent years. These are installed on all buildings in front of which they allow. In addition, LED lighting has been installed in schools where possible in recent years. Talks have been held with the municipality of The Hague about making the IVIO building on Laan van Poot more sustainable, including by installing facade insulation and double glazing. Subsidies have already been granted by the municipality for this. The hope is that the project can be carried out in 2023-2024.

In 2022, an agreement was concluded for the purchase of CO2 meters. These have now been installed in all classrooms. Finally, an agreement has been concluded with Seenons - Afval Goed Geregeld for the separate collection of glass, plastic and beverage packaging. This agreement will be implemented from 2023.

## 2.4 FINANCIAL POLICY

### GENERAL

As part of the professionalization of the P&C cycle, the budgeting process has been automated and digitized with the Capisci programme. The budget for 2023 has also been adopted with the help of this programme. The financial policy entails that costs and revenues are matched in an insightful manner in the annual report. The accounting at the HSV is therefore done per location, so that management, team and participation councils can always see what income is available and how the costs are covered in order to realize all ambitions.

This matching principle ensures great transparency, because everything can be followed at school level. The locations therefore receive all government fees and contribute either 2.5% or 4.5% to the common costs of the administrative office. From the 2022 budget, this contribution has been reduced to 2% and 4% respectively due to savings achieved by the administrative office.

All school administrations work with Schoolkassa, a digital system that enables parents to pay via Ideal and that produces overviews of payments and reminders. This system may be replaced by WIS collect in 2023 due to the more extensive functionalities of this program.

## INVESTMENT POLICY

A multi-year investment budget is drawn up every year, including in the context of the multi-year budget 2023-2027. This includes which investments are planned for each investment item and location. Items from the multi-year maintenance program per location (MOP) are also included in this insofar as investments are concerned

## TREASURY

'Treasury' is understood to mean: directing and controlling, accounting for and supervising the financial positions and flows and the associated risks. In the context of the HSV treasury statute, treasury concerns the management of the assets or reserves and provisions of the Haagsche Schoolvereeniging foundation. The treasury charter formulates the asset management policy and defines the powers and responsibilities and the organization of the treasury function.

The treasury policy is subordinate to and serves the primary objective of the Haagsche Schoolvereeniging foundation, which is to provide education. Derived from this, the objective of the financial policy is to safeguard the financial continuity of the organisation. This objective can be divided into the realization and safeguarding of:

- sufficient liquidity
- low financing costs
- risk-averse exposures
- cost-effective payments
- manage and monitor financial risks

The foundation does not invest and has no loans. Private funds do not take on risks of such magnitude that they could have a negative effect on public funds. You can use the treasury statute [here](#) find.

## ALLOCATION OF RESOURCES

The government funding that the HSV foundation receives is fully for the benefit of the education departments that are maintained by HSV. Supplementary subsidies also go directly and in full to the schools. This also applies to the costs involved in providing education. For example, a cleaning contract is concluded by HSV for all locations of the foundation, but the costs are directly charged to the location in question. The agreement is structured in such a way that these costs are immediately transparent per location and are therefore transparently charged to the school.

From the budgets of the schools they contribute to the extracurricular costs. This could include the costs of the administrative office, the Supervisory Board and the Joint Participation Council. These are capped at 4% of the income of the schools.

## INTERNAL RISK MANAGEMENT SYSTEM

Based on the risk management memorandum 2021, substantive attention is given below to the vision on the capital position. This capital position is of great importance because it covers the greatest risks for the HSV.

The risk profile of the HSV differs from that of most school boards because the HSV:

- a. Charges a number of expenses, especially in the field of personnel and housing, to the parental contributions (by definition voluntary) and course fees. This has to do with the very specific forms of primary education that the HSV offers (for example, international education). Due to this risk profile, the influence of, for example, fluctuations in student numbers or an improvement in income for staff on the basis of the collective labor agreement can have a relatively large influence on the financial situation.
- b. The average group size in the schools and departments of the HSV is considerably below the national average for educational and building-technical reasons. This also fits in with the vision of the HSV on suitable education and has an effect on the personnel and accommodation budget.
- c. Finally, it is relevant that the HSV is self-insurer in case of illness and that working at the HSV is made more attractive for full-timers by providing extra compensation days.

The internal risk management and control system of the HSV is as follows. The administrative processes are outsourced to administration office Groenendijk. These processes are supervised by the accountant who, on behalf of the Supervisory Board, assesses whether all requirements are met. The risk management memorandum contains an extensive list of risks and control measures that have been determined and evaluated by the Supervisory Board. The internal controller at the board office monitors the established P&C cycle and ensures that the four-eyes principle is applied in all financial decisions. The HR advisor prepares all personnel decisions and ensures that the directors and the director are well prepared for the decision-making process.

From the benchmark that is available via the financial statement of education from the education inspectorate, it can be deduced that the average resilience in primary education decreases slightly over a series of years, and that also applies to the HSV. According to the Inspectorate, resilience is about the ratio between equity and total income. For 2022, this was 26.87 for the HSV. This percentage is higher than the average and there is a good reason for that. The vast majority of these reserves consist of assets built up from private sources. In view of the extra risks that arise with the HSV described earlier, this is a completely reasonable and not excessive reserve to absorb unexpected setbacks.

A safer way to determine the resistance capital is: shareholders' equity minus the tangible fixed assets, divided by the government contributions. This method differs from the method used by the Inspectorate, but is the safest because the tangible fixed assets (for example an old owned school, furniture, ICT, teaching methods) cannot be used in case of financial distress. In the method used by the Inspectorate, the resistance capital (the financial buffer) is determined by dividing the equity capital by the total income. This method carries the risk that the HSV is no longer able to pay the bills. The HSV will therefore always perform the safer method of calculation to monitor whether liquidity is not under pressure.

### **Signaling value**

The Education Inspectorate has developed a formula to calculate what a board needs on average in terms of equity. The value from this formula is the 'signal value for possible excess equity'. As soon as the equity of a board exceeds the signaling value, this means that this board may be leaving too much equity unused. To determine whether this money can (still) be properly used for education, school boards must account for their reserves.

For the HSV, the public part of the Equity as at 31 December 2022 has been set at: € 966,330 (2021: € 821,517) and the signaling value at € 3,541,473: (2021: € 2,874,405). The public part of the Equity is therefore lower than the signaling value. There is therefore no signal from the Inspectorate that the HSV has an excessive reserve.

### 3. Accountability of finances

This chapter contains accountability for the financial statement of the board. It shows the most important financial data as included in the annual accounts 2022 (Foundation) or the consolidated annual accounts 2022 (Foundation and BV). The first section discusses general developments, the second section provides an analysis of the statement of income and expenditure and the balance sheet, and the last section discusses the financial position of the board.

The 2021 annual report was approved in June 2022, sent to the national government and placed on the foundation's website.

The HSV has received a total of almost € 985,000 temporary extra subsidy in 2022. This concerns the following topics:

- Emergency plan teacher shortage G5
- Attract lateral entrants
- National program education in connection with COVID (NPO)

#### GENERAL DEVELOPMENTS

The HSV uses Capisci to draw up the budget, an online tool that models the budget process and can run reports. Within Capisci there are direct links with the source systems: adjustments to national indicators take place automatically. Sending Excel sheets back and forth, the complexity of version management and the sensitivity to errors are now a thing of the past and the transparency for the directors in the budget process is optimal.

The financial scope obtained through the extra subsidy for lateral entrants has been reserved to provide guidance to lateral entrants and starting teachers. In 2022, the HSV had two lateral entrants. The extra subsidy for combating the teacher shortage in the G5 has been fully spent on retaining staff by reducing work pressure. The extra NPO subsidy was mainly spent on extra staff and also on some investments (see section 2.1 in the reports at school level). For staff, the cafeteria scheme describes four goals for which tax benefits can be achieved, namely the trade union contribution, the bicycle plan, commuting costs and a sports subscription. In successive budget years, recruitment costs have increased, especially for the international department. The reason for this is that recruiting international personnel is a time-consuming job with higher costs on average (for example, for job interviews or running trial lessons for which candidates have to come from abroad). Due to Brexit, the HSV also incurs additional costs for specialized external assistance in the field of immigration. In view of the teacher shortage on the Dutch labor market, it is now also being examined which intensifications are needed in the recruitment policy for Dutch schools. Due to Brexit, the HSV also incurs additional costs for specialized external assistance in the field of immigration. In view of the teacher shortage on the Dutch labor market, it is now also being examined which intensifications are needed in the recruitment policy for Dutch schools. Due to Brexit, the HSV also incurs additional costs for specialized external assistance in the field of immigration. In view of the teacher shortage on the Dutch labor market, it is now also being examined which intensifications are needed in the recruitment policy for Dutch schools.

The Education Purchasing Group systematically examines whether contracts can be concluded more advantageously for the HSV. Increasing maintenance costs are taken into account in the Multi-year Maintenance Plans (MOPs). Insurance costs are also rising sharply. Every year a new contract was drawn up for the cleaning of the buildings of the HSV. The contract value on an annual basis was just below the European tender limit. However, successive audit reports have pointed out to us that concluding annual contracts with the same party also leads to exceeding the European directives. For

that reason, HSV has decided to switch to a

European tender via the Education Purchasing Group. This tender has now been completed. A new contract has been concluded.

Based on the investment programs of the schools, investments have been included in the long-term budget for training, ICT, furniture, OLP and equipment/licences, replacement of sanitary facilities, etc. The long-term budget also takes into account the investments resulting from the new coalition agreement based on of a preliminary estimate. After all, the exact method of allocation has not yet been announced by the government. The effects of the introduction of the simplified funding system in PO have also been taken into account. This has a negative effect on the capital because there is a negative redistribution effect and the loss of a claim against the State. Finally, it has been taken into account that there are a number of expiring subsidies.

## NUMBER OF STUDENTS

The multi-year budget 2023-2027 (MJB) assumes that the number of pupils will remain the same compared to the forecast on the census date of 1 February 2023, with the exception of the International Department (ID), which will gradually grow to 670 pupils in 2027 and the Willemspark School and Lighthouse Special Education both of which have a student rise. This then gives the following student prognosis that is processed in the MJB:

	01-02-2022	01-02-2023	01-02-2024	01-02-2025	01-02-2026
<b>05VW</b>	<b>893</b>	<b>912</b>	<b>922</b>	<b>932</b>	<b>937</b>
Nederlandse Afdeling	218	220	220	220	220
International Department	629	645	655	665	670
Lighthouse	17	18	18	18	18
Kon. Conservatorium	29	29	29	29	29
<b>00WO</b>					
IVIO	90	90	90	90	90
<b>14DG</b>	<b>260</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>
Willemspark	224	225	225	225	225
Het Open Vester	36	36	36	36	36
<b>Totaal HSV</b>	<b>1243</b>	<b>1263</b>	<b>1273</b>	<b>1283</b>	<b>1288</b>

## FINANCIAL RESULT

The year 2022 was closed with a positive balance of €464,264, while the budget shows a balance of €464,264. € 148,222 was provided. This result difference of € 316,042 is mainly due to the increase in the number of students in the International Department and the higher than expected costs of the private/non-funded part of the new collective labor agreement. These income and expenses are further specified and explained on the next page.

	Realised2022	Budget 2022	Difference completed
<b>benefits</b>			
Higher government contributions to compensate for extra personnel costs in connection with the new collective labor agreement	€9,858,566	€9,187,272	€672,000
Higher parental contributions minus the result of participating interests			€73,000
<b>Loads</b>			
Higher personnel costs	€12,155,423	€11,848,450	€307,000
Higher other institutional costs	€1,122,759	€1,050,041	€73,000
Lower housing costs minus the result of participating interests (particularly costs of the NSL building)	€1,108,956	€1,290,912	€45,000

## KEY FIGURES

By order of the Education Inspectorate of the Ministry of Education, Culture and Science, the following key figures must meet certain values. The HSV meets all these values.

- *Resistivity: 26.87% (2021: 22.72%)*

The resistance capital is the free part of the shareholders' equity minus the tangible fixed assets (based on the baseline measurement), expressed as a percentage of the annual government contribution. This percentage provides insight into the organisation's capacity to absorb unforeseen operational setbacks. The target number was 5%, but from 2022 it will no longer apply when analyzed by the Inspectorate.

- *Solvency: 64.48% (2021: 64.87%)*

Solvency is equity, expressed as a percentage of the balance sheet total. This percentage (maximum 100%) indicates in what proportion the assets on the asset side of the balance sheet are financed with equity or debt. Low solvency means that a high degree of financing takes place with debt capital and can make it more difficult to attract additional debt capital (a loan). When calculating this percentage, all available reserves (including the appropriated reserves) are included in shareholders' equity. Target number: 30% or higher. This number is based on instructions from the Ministry of Education, Culture and Science. A lower number is acceptable when this deviation is explainable and of a non-structural nature, as evidenced by the balance sheet and/or operating statements.

- *Liquidity (current ratio): 1.91% (2021: 1.81%)*

Liquidity indicates the extent to which an organization is able to meet all payment obligations in the short term. A liquidity ratio of 0.75 or higher is considered sufficient. (current assets divided by current liabilities). In general, a deviation from the target figure is acceptable if it is foreseen, substantiated and not structural.



- *Profitability: 3.12% (2021: 2.73%)*

Profitability in business refers to the profitability or loss of a company. In primary education, this establishes a relationship between the result and its development in terms of resistance. The balance of business operations, expressed as a percentage of total income. The target number was 0%, but from 2022 it is no longer applicable when analyzed by the Inspectorate

## BALANCE

With regard to the balance sheet items, the following can be noted from the realization in 2022 (see page 43):

- The equity of the HSV foundation has increased due to the positive result for the 2022 financial year.
- The amount of the provisions has remained virtually the same. There will be little change in the provision for long-term illness in 2022. Long-term illnesses are expected at the end of the 2022 financial year.
- Accruals and deferred income increased because a larger portion was received in advance for the parental contributions compared to last year. This also explains the amount of the liquid amount at the end of 2022.
- From 2023, the Ministry of Education, Culture and Science will start working with simplified funding per calendar year. In connection with this, the HSV had to take into account a write-off of the claim against the ministry at the end of 2022 of just under 400k.
- From the 2022 financial year, it has been decided to classify the existing reserves differently. The general public reserve is increased to €966,330. and the personnel public reserve is set at €0.
- The new private (appropriated) reserve for accommodation has been set at € 1,975,666 and that for personnel at € 1,825,613. The private allocation fund is set at €0

## REALIZATION 2022 AND LONG-TERM BUDGET 2023-2026

A1.	Gerealiseerd 2021	Gerealiseerd 2022	Begroting 2023	Begroting 2024	Begroting 2025	Begroting 2026
<b>Personele bezetting in FTE:</b>						
-Bestuur/Management	11,14	10,65	11,14	11,14	11,14	11,14
-Personeel primair proces/Dooerend Personeel	106,23	104,32	99,20	96,40	96,27	96,27
-Ondersteunend personeel/overige medewerkers	41,70	44,71	41,35	40,80	40,76	40,74
	159,07	159,68	151,69	148,34	148,17	148,15
<b>Leerlingen aantallen</b>						
-Leerlingen aantallen per 31 december of de laatste bekende stand.	1213	1213	1243	1263	1273	1283
<b>A 2. MEERJARENBEGROTING</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Balans</b>						
<b>Vaste Activa</b>						
Immaterieel						
Materieel	3.223.544	3.115.861	3.209.323	3.123.113	3.049.249	2.959.709
Financieel	920.168	793.884	693.884	593.884	493.884	393.884
<b>TOTAAL VASTE ACTIVA</b>	<b>4.143.712</b>	<b>3.909.745</b>	<b>3.903.207</b>	<b>3.716.997</b>	<b>3.543.133</b>	<b>3.353.593</b>
<b>Vlottende Activa</b>						
Voorraden						
Vorderingen	558.505	388.518	440.952	540.952	640.952	740.952
Effecten						
Liquide Middelen	5.768.943	6.949.643	6.910.101	7.101.748	7.179.814	7.184.812
<b>TOTAAL VLOTTENDE ACTIVA</b>	<b>6.327.448</b>	<b>7.338.161</b>	<b>7.351.053</b>	<b>7.642.700</b>	<b>7.820.766</b>	<b>7.925.764</b>
<b>TOTAAL ACTIVA</b>	<b>10.471.160</b>	<b>11.247.906</b>	<b>11.254.260</b>	<b>11.359.697</b>	<b>11.363.899</b>	<b>11.279.357</b>
<i>Eigen Vermogen</i>	<i>5.300.306</i>	<i>5.764.570</i>	<i>5.770.924</i>	<i>5.876.361</i>	<i>5.880.563</i>	<i>5.796.021</i>
Algemene Reserve	45.662	966.330	966.330	966.330	966.330	966.330
Bestemmingsreserves	4.174.693	3.801.279	3.807.633	3.913.070	3.917.272	3.832.730
Overige reserves/fondsen/aandeel derden	1.079.951	996.961	996.961	996.961	996.961	996.961
Voorzieningen	1.492.710	1.487.757	1.487.757	1.487.757	1.487.757	1.487.757
Langlopende schulden	179.796	163.594	163.594	163.594	163.594	163.594
Kortlopende schulden	3.498.349	3.831.986	3.831.986	3.831.986	3.831.986	3.831.986
<b>Totaal Passiva</b>	<b>10.471.160</b>	<b>11.247.906</b>	<b>11.254.260</b>	<b>11.359.697</b>	<b>11.363.899</b>	<b>11.279.357</b>
<b>Staat/Raming van Baten en Lasten</b>						
<b>BATEN</b>						
Rijksbijdragen	9.141.977	9.858.566	9.754.246	9.392.863	9.319.016	9.315.459
Overige overheidsbijdragen en subsidies	165.744	163.726	160.920	161.775	162.775	162.775
Baten in opdracht van derden	4.662.345	4.975.097	5.332.582	5.583.655	5.750.135	5.883.700
<b>TOTAAL BATEN</b>	<b>13.970.066</b>	<b>14.997.389</b>	<b>15.247.748</b>	<b>15.138.293</b>	<b>15.231.926</b>	<b>15.361.934</b>
<b>LASTEN</b>						
Personeelslasten	11.347.102	12.155.423	12.941.645	12.724.198	12.900.008	13.075.336
Afschrijvingen	352.468	350.523	370.503	380.710	388.864	404.540
Huisvestingslasten	844.163	758.433	811.280	833.800	845.300	868.800
Overige lasten	998.522	1.122.759	1.070.400	1.094.150	1.093.550	1.097.800
<b>TOTAAL LASTEN</b>	<b>13.542.255</b>	<b>14.387.138</b>	<b>15.193.828</b>	<b>15.032.858</b>	<b>15.227.722</b>	<b>15.446.476</b>
Saldo baten en lasten gewone bedrijfsvoering	427.811	610.251	53.920	105.435	4.204	-84.542
Saldo financiële bedrijfsvoering (rentebaten -/-rentelasten)	-24.686	-21.652	0	0	0	0
Saldo buitengewone baten en lasten	-23.025	-124.335				
<b>Totaal resultaat</b>	<b>380.100</b>	<b>464.264</b>	<b>53.920</b>	<b>105.435</b>	<b>4.204</b>	<b>-84.542</b>

The realization for 2002 and the long-term budget for 2023-206 highlight the following matters, insofar as they have not been included in this document before.

## **benefits**

### Government contributions

There are a number of developments in the government grant, certainly in a long-term perspective, that will affect the budget in the coming years:

- The simplification of the funding leads to less income of approximately €240,000. This decline will be partially compensated from 2023-2025 in an expiring transitional arrangement. For subsequent years, the full effect of the decrease is taken into account.
- The NPO subsidies will expire this school year, while there is already a lower amount compared to previous years. This leads to a decrease on the revenue side from €800k to €370k. The G5 Emergency Plan for the teacher shortage also expires on 31 July 2024.
- In 2022, two collective labor agreements have been agreed. One that aligns the salary scales in the PO with respect to the VO. A substantial wage increase has been agreed in the second collective labor agreement. The funding is growing along with this, but not for the privately funded part of HSV. HSV will therefore have to find other financing for this part, such as an increase in school fees (see Other income).
- Finally, it is expected (PO Council) that there will be another 1.4% inflation correction incorporated into the funding. This has been incorporated into the MJB.
- For Lighthouse Special Education, it is assumed that the agreement with the partnership, SPPOH, will be extended from the 2023-2024 school year. This income is used to supplement the government's funding up to the level of special education.

### Other government contributions

This mainly includes the subsidies from the municipality of The Hague. No significant changes are expected here in a multi-year perspective.

### Other income

Parent contributions remain the same for most HSV departments, with the following exceptions:

- The parent contribution for the Open Window will increase from € 9,600 to € 9,840 in 2023-2024.
- For the International Department, approximately 45% of the personnel costs are not covered by the government personnel funding. Collective labor agreement increases on that part of the personnel costs must be paid from the parental contributions. The general collective labor agreement increase in 2022 was 4.75%. Furthermore, the salary scales and other terms of employment have been made equal to those of secondary education. For 2023, the possibility of a new collective labor agreement increase of 5% on the non-public part has been taken into account. 3% is retained for subsequent years. These matters will have an effect on the long-term budget and will result in an increase in the fee for parents for the International Department of €250 with effect from 1 August 2023. It has been agreed with the MR that there will be an annual indexation of the fee will take place. The amount thereof must be approved by the parent section of the MR. The multi-year budget is based on annual indexation of €150 with effect from 1 August 2024.

## **Loads**

### Personnel expenses

A reservation has been made for a possible collective labor agreement increase of 5% in 2023 and 3% in subsequent years on the non-funded part of the personnel costs. It is therefore expected that the increase in personnel costs cannot be fully compensated. The formation will therefore have to adapt to this. This reduction has been incorporated into the MJB in the years 2024 and beyond. This formative adjustment is not yet necessary for 2023. It will be important to check each year when drawing up the MJB whether it is indeed necessary to adjust the formation in view of the developments in funding and the number of students.

### Depreciation

The depreciation remains broadly the same as in the 2022 financial year. After the possible adjustments to the Nassaulaan location and any other buildings (including Laan van Poot), these may increase.

### Housing costs

The most important uncertain factor here is the development of energy costs. HSV's current agreement runs until December 31, 2025. In this agreement, the rates are fixed for approximately 90% of the price. In 2021 the costs amounted to 62 k €. What the situation will be like from 1 January 2026 is uncertain. The MJB takes into account an increase in expenses from €77,000 in 2023 to €99,000 in 2027. It will be important to adjust the MJB annually to new developments.

### Other charges

The biggest item here is the learning and tools. These costs are expected to increase from €170,000 (2021 annual accounts) to €220,000 in 2027, despite a new contract that has been concluded with Heutink via the Education Purchasing Group. The costs for the Supervisory Board have been adjusted upwards, from € 5,500 to € 12,000.

## **MAIN RISKS**

The HSV Foundation sees the following possible risks for the coming years. Measures have been included for each risk to limit or cover the relevant risk or to investigate it further so that adequate measures can be taken.

### Risk (1)

Maximum voluntary parental contribution.

#### *Measures*

It was previously announced that the cabinet may introduce legislation that will cap the voluntary parental contributions that schools are allowed to charge. This can have major consequences for HSV, in particular for Het Open Venster and, to a lesser extent, for the other regular Dutch primary schools. For this reason, in 2023 it will be investigated which alternative public and/or private sources of income are possible and which (financial and personnel) scenarios could arise if the parental contribution is (partially) lost.

### Operational risk

Wage increase OP and OOP in the new collective labor agreement

### *Measures*

The International Department is largely financed from private resources, ie the legally required course fees paid by the parents. For 2023, the possibility of a new collective labor agreement increase of 5% on the non-public part has been taken into account. 3% is retained for subsequent years. These matters will have an effect on the long-term budget and will result in an increase in the fee for parents for the International Department of €250 with effect from 1 August 2023. It has been agreed with the MR that there will be an annual indexation of the fee will take place. The amount thereof must be approved by the parent section of the MR. The multi-year budget is based on annual indexation of €150 with effect from 1 August 2024.

### Risk (2)

Increase in energy costs

### *Measures*

The current energy contract is finite and developments in the energy market are extremely difficult to predict, but costs are expected to rise. For this reason, an increase in expenses from €77,000 in 2023 to €99,000 in 2027 has been taken into account in advance. It will be important to adjust the MJB annually to new developments.

### Risk (3)

Rise in housing costs

### *Measures*

The location on Nassaulaan will most likely be renovated and expanded in 2027. The beneficial ownership of the property is therefore transferred from the BV to the municipality. Many of the costs associated with this will be covered by the municipality, but probably not all. For this reason, the HSV foundation has included an appropriated reserve for housing costs.

### Risk (4)

The Lighthouse Special Education agreement with SPPOH expires at the end of 2023

### *Measures*

The agreement is expected to continue, but in the event that this is (partially) not the case, it will be investigated in 2023 which alternative public and/or private revenues are possible and which (financial and personnel) scenarios could arise if the agreement is not extended.

### Risk (5)

Reduction of SbO and cancellation of the Young Risk Child subsidy

### *Measures*

SPPOH has decided that the percentage of pupils admitted to SBO must go down, leaving sufficient resources for basic support at regular primary schools. This means that IVIO will probably have to reduce 1 to 5 students. In addition, it is unclear whether the extra resources for young children at risk on IVIO will be phased out from SPPOH. This reduction will have to be taken into account in the long-term staffing plan and the budget for 2023 and beyond. Due to natural wastage, it is expected that a possible decline will not lead to financial problems.

### Risk (6)

National shortage of teaching staff (management, OP and OOP)

#### *Measures*

Given the shortage on the labor market, it is important to continue to pay explicit attention to retaining and attracting personnel. HSV has concluded an agreement with Jobpromoter for this purpose. Jobpromoter brings vacancies to the attention of our target group with a targeted online campaign.

#### *Risk (7)*

National shortage of teaching staff (management, OP and OOP)

#### *Measures*

Given the shortage on the labor market, it is important to continue to pay explicit attention to retaining and attracting personnel. HSV has concluded an agreement with Jobpromoter for this purpose. Jobpromoter brings vacancies to the attention of our target group with a targeted online campaign.

#### *Risk (8)*

Decline in student numbers

#### *Measures*

We expect a stable number of pupils in the coming years, with even a slight increase in the International Department, but if the number of pupils does fall, this could result in a declining number of teachers due to declining income. Should this occur, this can be absorbed financially in the first instance by the appropriated reserve for personnel costs and in the second instance through natural wastage.

## 4. Internal supervision report

At the Stichting Haagsche Schoolvereniging, the Supervisory Board and the Board are separate. The tasks, powers and responsibilities of the Supervisory Board are laid down in the statutes of the foundation and the internal regulations. In exercising these tasks, powers and responsibilities, the Supervisory Board uses the code of good governance for primary education as a guideline. The Supervisory Board acts as an employer to the director, as a supervisor and as a critical friend. In the meetings of the Supervisory Board, the progress of implementation decisions is reported and it is checked whether everything is proceeding within the established policy frameworks. The director reports on the interpretation and implementation of the policy in the schools.

### Members of the Supervisory Board

The members of the Supervisory Board received no remuneration for their work in 2022, but a volunteer allowance. The composition of the Supervisory Board was as follows:

- Mr. C. Berendsen (Chairman)

Interim manager

Additional functions:

- Chairman of the Supervisory Board Mendel College, Haarlem,
- Stichting Meerwaarde, Neighborhood Mediation, advise and mediate between neighbors

- Mrs. B. Le Haen-de Croon Lawyer

and partner Croon lawyers Additional positions:

- Member of the Council of the Hague Bar Association

- Mr JI van der Rest

Professor of Business Administration, Leiden University

- Mrs. M. Sietaram-van der Meer (since June 2022)

Senior managing consultant at Berenschot

- Mr. J. Twiss-Quarles of Ufford

Mr Twiss stepped down from the Supervisory Board in May 2022 due to an appointment abroad.

On the website of the HSV ([www.hsvdenhaag.nl](http://www.hsvdenhaag.nl)) the members of the Board present themselves under the who we are/Supervisory Board tab. The HSV owes many thanks to the (resigned) members for their enormous commitment to and commitment to the schools, staff and students.

### Remunerations/Schedule of appointments/retirements of the Supervisory Board 2022

Supervisory Board fees 2021	assumed office	Reappointable	Retiring	Amount 2022
Mr. C. Berendsen	8/1/2019	8/1/2023	8/1/2027	€1,120
Mrs. B. Le Haen-de Croon	8/1/2020	8/1/2024	8/1/2028	€950
Jean-Pierre van der Rest	8/1/2021	8/1/2025	8/1/2029	€950
Mrs. M. Sietaram-van der Meer	14/6/2022	14/6/2026	14/6/2030	€554

The members of the Supervisory Board have the right to request a travel allowance of €0.19 per kilometer. No travel allowances have been declared in 2022.

The Supervisory Board frequently evaluates the management of the HSV. Developments and special events were discussed in the meetings of the Supervisory Board on the basis of written reports from the director. Where appropriate, the director has called upon individual members of the Board to obtain advice on legal, financial, housing and educational quality issues.

A good portfolio distribution within the Supervisory Board helps to ensure that the meetings of the Supervisory Board can be properly prepared. The division of portfolios between the members of the Supervisory Board offers the possibility that not all members of the Supervisory Board have to delve equally deeply into the topics/documents on the agenda. Nevertheless, careful consideration was given to the director or preparations were made for the decision-making by the Supervisory Board.

The Supervisory Board has three committees:

1. Audit Committee (finance): Clemens Berendsen, Jean-Pierre van der Rest.
2. Remuneration Committee: Clemens Berendsen, Birgit Le Haen.
3. Education Committee: still to be recruited member of the Supervisory Board

The portfolio holders' role also includes sparring with the director outside the meetings, without prejudice to the ultimate division of responsibility. This supports the director in his decision-making and contributes to the thorough preparation of topics to be discussed in the Supervisory Board.

The Supervisory Board believes that the director has always provided timely and complete information that is necessary to exercise adequate supervision. As a rule, this was done in preparation for or during the meetings of the Supervisory Board and in bilateral consultation with the chairman of the Supervisory Board. The Supervisory Board has determined that the expenditure of the HSV has been made lawfully and efficiently.

In connection with reaching the retirement age of the director, Mr van der Vlugt, in July 2022, the Supervisory Board started the recruitment for a successor in early 2022. To supervise this process, three agencies were asked to submit a quotation. Van Beekveldt en Terpstra subsequently acquired the contract.

Despite two recruitment rounds, it was not possible to find a suitable new director before the summer holidays. Recruitment was continued in the autumn and an interim director was appointed. The third recruitment round started in the autumn and a suitable new director was appointed in the form of Ms Ingrid La Haye. She has now started (in March 2023).

The Supervisory Board met five times in formal meetings in 2021. The meetings were attended by the director and an employee of the executive office. In the year under review, the Supervisory Board discussed or adopted draft decisions on the following topics:

<ul style="list-style-type: none"><li>• COVID19 current situation</li><li>• Inspection visit NA and WP system investigation</li><li>• Catching up on the NSL construction plan procedure</li></ul>	<ul style="list-style-type: none"><li>• Renew accountant's contract</li><li>• Legal/tax advice building plan NSL National recovery plan COVID19</li><li>• Integrity Code.</li></ul>
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<ul style="list-style-type: none"> <li>• Board reports satisfaction surveys</li> <li>• Driver reports</li> <li>• Adopt Report of the Supervisory Board</li> <li>• Decision making building Nassaulaan</li> <li>• Whistleblower Policy</li> <li>• Goals management office</li> <li>• Overview school visits Supervisory Board</li> <li>• Hour distribution school year 2021/22</li> <li>• Board formation plan 2021/2022</li> <li>• Auditor's report 2020</li> <li>• Position of the Ministry of Education, Culture and Science on the nature of parental contributions IGBO</li> <li>• Annual Report HSV 2020, infographic</li> </ul>	<ul style="list-style-type: none"> <li>• Supervisory Board vacancies</li> <li>• Supervisory Board volunteer allowance protocol.</li> <li>• Profile + process new driver</li> <li>• Meeting schedule 21/22.</li> <li>• Assignments HSV coming years</li> <li>• Portfolio allocation Supervisory Board</li> <li>• Planning topics 2021/2022</li> <li>• Effect of the Management and Supervision of Legal Entities Act</li> <li>• Memorandum strategic personnel policy</li> <li>• Activities board office 2020/2021</li> <li>• Number of students 1/10/2021</li> <li>• Planning school visits by the Supervisory Board.</li> </ul>
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Joint consultation has taken place between the Supervisory Board and the GMR. The subject was, among other things, the profile of the new director. The working visits to the schools and the consultation moments with the GMR were experienced as very valuable by the Supervisory Board. They form an additional source of information that complements the information of the director well and provide insight into what is going on in the organization. Members of the Supervisory Board were scheduled to participate in:

- Consultation internal supervisors.
- Training experience meeting for new staff.
- Social media meeting.
- Introduction to schools that have not been visited before.
- Study day on bilingual education.
- Professional development meeting teachers
- An interview meeting.
- Learning support staff meeting regarding appropriate education

Some meetings could not go live due to COVID19 or took place digitally.

The Supervisory Board notes that in response to the inspection report from 2020, more attention is paid in the annual report to the long-term budget, risk management and accountability for the resources for appropriate education. There is also a better explanation of the difference between the public and private resources of the HSV.

### Fraud risk

The director has indicated to the Supervisory Board that he is not aware of specific fraud risks and/or of an increased risk that the financial statements could contain a material misstatement as a result of fraud. In the context of the 2022 annual accounts, the Supervisory Board has not found any indications of fraud. In the risk management memorandum and in the established

P&C cycle, sufficient safeguards have been included that limit fraud risks. The director, in consultation with the finance adviser, monitors whether the expenditure fits within the agreed budget and/or is in accordance with concluded contracts (contract register) or approved offers.

### **Duties and powers of the Supervisory Board**

Duties and powers of the Supervisory Board:

- Maintaining integral supervision of the policy of the board and the general course of affairs in the foundation and the institutions and/or legal entities affiliated with it;
- solicited and unsolicited advice to the board;
- to represent the interests of the foundation and its affiliated institutions and/or legal entities;
- appointing the accountant responsible for auditing the annual accounts;
- supervising the purchase/sale of schools or parts thereof;
- approving the policy plans or multi-annual plans drawn up for any year or series of years, or a major change therein;
- approving board decisions regarding the establishment of a new legal entity, as well as the adoption of the articles of association of a new legal entity;
- the approval of a board decision to declare bankruptcy and apply for suspension of payment of the foundation;
- approving a board resolution regarding the appointment of the accountant;
- approving board resolutions to enter into agreements and to perform other legal acts insofar as these do not fall within the established policy or the established budget;
- the adoption of regulations to regulate the job descriptions, working relationships and working methods within the foundation.

The Supervisory Board also has the duties assigned to it by or pursuant to these Articles of Association. In the performance of its duties, the Supervisory Board is guided by the interests of the foundation and its affiliated institutions and/or legal entities. The Supervisory Board regulates its activities/performance by means of regulations.

The Supervisory Board also gives prior approval to board resolutions with regard to:

- a. adoption of the budget and the annual report, including the management report and the annual accounts;
- b. entering into, changing and terminating long-term cooperation with another legal entity or organization if that cooperation is of major significance to the foundation;
- c. acquiring, changing or terminating a participation or control in another legal entity and the establishment of another legal entity, as well as the adoption and amendment of its articles of association insofar as the board is authorized to do so;
- d. exercising voting rights on shares in the capital of companies held by the foundation, except insofar as approval is granted pursuant to the provisions of paragraph 5 of this article.
- e. establishing, acquiring and operating, participating in, cooperating with, managing the management of, exercising voting rights in the capital of, as well as financing other institutions and companies, in whatever legal form also.

- f. taking out loans and/or credits, or having them taken out, as well as providing security (such as guarantees and mortgages), insofar as this contributes to the objective;
- g. renting, renting, manufacturing, exploiting, managing immovable property, as well as disposing of immovable property, insofar as this contributes to the objective of the foundation or legal entities that the foundation manages and/or administers.

# (FINANCIAL) ANNUAL REPORT

2022

Stichting Haagsche Schoolvereniging  
(consolidated)  
in The Hague

**GROENENDIJK**  
onderwijsadministratie

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**KEY FIGURES**

	2022	2021
Liquidity (current assets / current liabilities)	1.92	1.83
Solvency 1 (Equity (excluding provisions) / total assets *100%)	49.45	48.75
Solvency 2 (Equity (including provisions) / total assets *100%)	65.69	66.00
Profitability (Balance ordinary activities / total income (incl. financial income) * 100%)	2.27	2.56
Resistivity excl. MVA (Equity - tangible fixed assets) / government contributions * 100%)	14.51	9.28
Resistivity incl. MVA (Equity / total income * 100%)	38.48	37.99
Housing ratio (Accommodation costs + depreciation of buildings and land) / total costs * 100 %	6.09	6.40
Material costs / total costs (in %)	16.99	16.54
Personnel costs / total costs (in %)	83.01	83.46
Material costs / total costs + fin costs (in %)	16.28	16.39
Personnel costs / total costs + fin. expenses (in %)	83.72	83.61

**Liquidity**

The ratio indicates the extent to which one is able to meet all obligations in the short term.

**Solvency**

Solvency indicates the extent to which the assets on the asset side of the balance sheet are financed with equity or debt.

**Profitability**

In business, profitability means the profitability or loss of a company. In education (non-profit sector) a relationship is established between the achieved result and its development in terms of resilience.

It indicates what part of the total income remains after deducting the expenses.

**Resistivity**

The resilience provides insight into the capacity to absorb unforeseen setbacks in the operation.

**Housing ratio**

The ratio indicates the ratio of the accommodation costs to the total costs.

**B1**

**BASISGENERAL**

The annual accounts have been drawn up in accordance with the Education Annual Reporting Regulations. This regulation stipulates that the provisions of Title 9, Book 2 of the Dutch Civil Code and the Guidelines for Annual Reporting for Education (in particular RJ 660 Educational Institutions) apply with due observance of the exceptions indicated therein.

Assets and liabilities are generally valued at acquisition or manufacturing cost or current value. If no specific valuation principle is stated, valuation is at acquisition price. Income and expenses are allocated to the year to which they relate. Profits are only recognized to the extent that they have been realized on the balance sheet date. Obligations and potential losses originating before the end of the reporting year are taken into account if they have become known before the preparation of the annual accounts.

Insofar as applicable, the actual figures for the previous year have been included for comparison, as well as the (approved) budget for the current year.

The board has formed an opinion on the matters discussed in the annual report and has made estimates for the amounts included in the financial statements. If this is necessary for the provision of the information referred to in Art. 2:362 paragraph 1 of the Dutch Civil Code is necessary, the nature of these judgments and estimates, including the associated assumptions, is included in the notes to the relevant financial statement item.

The activities consist of providing primary education. The foundation has its registered office in The Hague and is registered with the Chamber of Commerce in The Hague under number 41150342. The BV is also established in The Hague and is registered with the Chamber of Commerce under number 27014142.

Stichting HSV owns 153 of the 156 externally placed shares in BV Haagsche Schoolvereniging. as a result, the HSV foundation owns more than 50% of the shares of the BV and is subject to a consolidation obligation. There is full consolidation.

Small differences may be noted in the report due to rounding to whole euros. The financial statements have been prepared on the basis of the going concern assumption.

**VALUATION OF ASSETS**

**tangible fixed assets**

Tangible fixed assets are valued at purchase price, less depreciation calculated on a straight-line basis, based on the expected economic life (taking into account government funding for material maintenance). In the year of investment, depreciation is made pro rata over time.

**School buildings and grounds**

In 2016, an incidental revaluation of the building at Nassaulaan 24 in The Hague was processed to the then applicable WOZ value, for the sake of a faithful asset presentation. The valuation system remains valued at historical cost, albeit with an incidental revaluation.

The other asset groups with depreciation periods are determined as follows:

Company car : 5 years

Expansion/buildings: 10-40 years; Inventory/technical matters: 5 - 20 years

Furniture: all furniture, with the exception of the play room, 20 years; furnishing playroom 30 years.

## **Stichting Haagsche Schoolvereniging (consolidated), The Hague**

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ICT: computers, servers and printers 5 years; digiboards 10 years; network cabling 20 years.  
Teaching package: methods, equipment (such as refrigerator, TV, projectors) 9 years.

The lower limit for items to be activated with a useful life of more than 1 year is € 450.00.  
Willemspark and Lighthouse have various different terms, which have been adopted from the former boards of these schools. This concerns investments made for the transfer to Stichting Haagsche Schoolvereniging.

### **Claims**

The receivables and accruals are initially recognized at fair value and subsequently valued at amortized cost.

The fair value and amortized cost are equal to the nominal value.

Provisions deemed necessary for the risk of irrecoverability are deducted. These provisions are determined on the basis of individual assessment of receivables and accruals.

The receivables and accruals have a term of less than one year, unless stated otherwise in the notes to the balance sheet.

### **Liquid assets**

Unless stated otherwise, the liquid assets are at the free disposal of the Board. Cash and cash equivalents are valued at nominal value. Cash and cash equivalents that are not immediately available are recognized under receivables. Liquid assets that are not immediately available for more than 12 months are recognized under financial fixed assets.

## **VALUATION OF LIABILITIES**

### **Equity**

Shareholders' equity consists of the general reserve arising from activities financed by (semi-)government institutions, special-purpose reserves and special-purpose funds. A distinction is made between reserves from private resources and reserves from public resources.

The general reserve forms a buffer to guarantee the continuity of the institution. This is made up of the result appropriation of surpluses arising from the difference between the allocated income and actual expenditure incurred. In the event of a shortfall, this result is charged to the general reserve.

If a limited spending option has been provided by the organisation, then the part of the equity that has been separated in this way is designated as an appropriated reserve. The limited spending option of the appropriated reserve has been determined by the board and is not an obligation. The board can lift this obligation itself.

If a limited spending option has been provided by a third party, the part of the equity capital thus separated is designated as an appropriated fund.

Educational institutions receive extra funding in the context of the National Education Program (NPO). This scheme ends on July 31, 2025. The board has decided to form an NPO appropriated reserve for the amounts that have not yet been spent as of December 31.

### **Services**

Provisions are formed for liabilities existing on the balance sheet date, where it is probable that an outflow of funds will be necessary, the amount of which can be reasonably estimated and insofar as these liabilities and risks have not been deducted from assets. The provisions are recognized at nominal value, with the exception of the provision for anniversaries and long-term employability. These are included for present value.

The provisions are divided into long-term and short-term. Short-term refers to it

portion of the provision with a maximum term of one year. The long-term part on the part with a term of more than one year.

Provision for anniversaries:

Based on the Guidelines for Annual Reporting, a provision has been formed for future jubilee benefits. The calculation is based on the date of commencement of employment of the employee in education. From this date, the employee accrues entitlements for an anniversary bonus to be received at 25 and 40 years of employment. A variable retention rate and an actuarial interest rate of 1% have been taken into account. For institutions with a number of FTEs of 50 or more, the calculation is based on € 900 per FTE.

Major maintenance facility:

The provision for the even distribution of maintenance costs is determined on the basis of the expected costs for cyclical major maintenance for the next 20 years on the basis of the multi-year maintenance plan. The provision is built up linearly. The maintenance performed is charged to the provision. For the provision for major maintenance, use is made of the transitional arrangement as set out in the RJO Article 4 paragraph 1c.

Provision for long-term sick leave (in case of own risk carrier sick leave and/or WGA):

The institution bears its own risk for absenteeism of employees during the first 2 years. For employees who are on long-term sick leave at the balance sheet date (and are expected to remain so), a provision is formed for the wage costs of the remaining months of this period. This is based on the assumption that these employees do not provide services for the institution during their illness. The provision is recognized at nominal value. The addition is charged to personnel costs. The actual wage costs for these employees are deducted from the provision.

The WAB came into force on 1 January 2020. One of the consequences of this law is that employees with a temporary employment contract are entitled to a transition payment if the employer decides not to extend the temporary employment contract. Since this may lead to a future obligation, a provision must be recognized for this. This provision is based on the calculation for a transition payment laid down by law.

### **Long-term and current debts and other liabilities**

Long-term debts include debts with a remaining term of more than one year. Repayments due in the short term (within one year) are included under current liabilities.

## **RESULT DETERMINATION**

### **General**

Income and expenses are allocated to the financial year to which they relate. Profits are recognized only to the extent that they have been realized on the balance sheet date. Losses and risks originating before the end of the year under review are taken into account if they became known before the annual accounts were adopted.

### **(State) contributions**

The payments for exploitation provided by the Ministry of Education, Culture and Science are included under government grants. The continued payments of government contributions received by the partnership are also accounted for here. Government grants are recognized as income in the statement of income and expenditure in the year to which the grant relates.

Earmarked OCW subsidies (target subsidies with a settlement clause) are credited to the statement of income and expenditure in the year from which the subsidized costs arise. Unspent funds are recognized under accruals and deferred income as long as the spending period has not expired. Unspent funds are recognized under short-term debt as a subsidy to be repaid as soon as the expenditure term has expired on the balance sheet date.



### **Other government contributions and subsidies**

The other government contributions include the reimbursements provided by the municipality, province or other government institutions. The other government contributions are allocated to the reporting year to which they relate.

Operating grants are recognized as income in the statement of income and expenditure in the year in which the subsidized costs were incurred or income was lost, or when a subsidized operating deficit occurred. The income is recognized if it is probable that it will be received and the institution can demonstrate the conditions for receipt.

### **Other income**

Other income includes reimbursements not provided by the Ministry of Education, Culture and Science, municipalities, provinces or other government institutions. The other income (including parental contributions) is allocated to the reporting year to which it relates.

### **Employee benefits**

Wages, salaries and social security charges are paid on the basis of the collective labor agreement. Employee remuneration is recognized as an expense in the statement of income and expenditure in the period in which the work is performed and, insofar as it has not yet been paid, is recognized as a liability on the balance sheet. If the amounts already paid exceed the benefits due, the excess is recognized as an accrued income to the extent that it will be reimbursed by the personnel or offset against future payments by the competent authority.

### **Pensions**

The institution has a defined benefit pension plan with Stichting Bedrijfspensioenfonds ABP. The provisions of the Dutch Pension Act apply to this pension scheme and premiums are paid by the institution on a mandatory and contractual basis. ABP uses the career average as the pensionable salary basis. ABP tries to increase pensions every year by the average increase in wages in the government and education sectors. If the funding ratio is lower than 105%, no indexation will take place. The premiums are recognized as personnel costs as soon as they are due. Premiums paid in advance are recognized as prepayments and accrued income if this leads to a refund or a reduction in future payments. Premiums not yet paid are recognized as a liability on the balance sheet.

The coverage ratio of ABP at the end of 2022 is 110.9%.  
At the end of 2021, this was 110.2%

### **Depreciation**

Tangible fixed assets are depreciated from the moment they are taken into use over the expected future useful life of the asset.

### **Housing costs**

Accommodation expenses include accommodation expenses. The expenses are allocated to the reporting year to which they relate.

### **Other charges**

The other expenses relate to expenses arising from agreements entered into or necessary for the provision of education and are allocated to the reporting year to which they relate.

### **Financial income and expenses**

Interest income and interest expense are recognized on a time-proportionate basis, taking into account the effective interest rate of the relevant assets and liabilities.

### **Financial instruments and risk management**

#### **General**

The data included in this note provides information that is helpful in estimating the extent of risks associated with both on-balance sheet and off-balance sheet financial instruments. The primary financial instruments of the

management, other than derivatives, serve to finance the operational activities of the management or arise directly from those activities. It is the Board's policy not to trade in financial instruments for speculative purposes. The most important risks related to the financial instruments of the board are market risk, credit risk, liquidity risk, cash flow risk and interest rate risk.

**Market risk**

The institution operates in the Netherlands. The currency risk is therefore nil. The institution does not run any price risks.

The institution runs interest rate risk on the interest-bearing receivables and interest-bearing debts.

**credit risk**

The institution has no significant concentrations of credit risk.

**Liquidity risk**

The board has drawn up a treasury statute in which it has set out its liquidity policy. Liquidity risks are managed through interim monitoring and possible adjustments. The institution uses several banks in order to have several credit facilities at its disposal. Insofar as necessary, further security is provided to the bank for available credit facilities.

The institution runs no interest rate risk and no cash flow risk.

**Cash, receivables and current liabilities**

Given the short term of these instruments, the carrying amount approaches the fair value.

**Determination of fair value**

A number of accounting principles and disclosures in the financial statements require the determination of the fair value of both financial and non-financial assets and liabilities. For valuation and disclosure purposes, the fair value has been determined based on the following methods. If applicable, further information on the principles used to determine the fair value is disclosed in the section of this note that specifically applies to the relevant asset or liability. The fair value of financial instruments is determined by discounting the expected cash flows at a discount rate that is equal to the prevailing risk-free market interest rate for the remaining term to maturity plus credit and liquidity spreads.

**CASH FLOW STATEMENT**

In conjunction with the balance sheet and the statement of income and expenditure, the cash flow statement must contribute to an insight into financing and liquidity.

The cash flow statement has been prepared using the indirect method. In the indirect method, the result (balance of income and expenditure) is taken as the basis.

This overview shows how the funds made available during the reporting period were spent. The cash in the cash flow statement consists of liquid assets. Transactions that do not involve an inflow or outflow of cash, including financial leasing, are not included in the cash flow statement.

**Stichting Haagsche Schoolvereniging (consolidated), The Hague****B2 BALANCE SHEET AS AT 31****December 2022**

(after profit appropriation processing)

		<u>December 31, 2022</u>		<u>December 31, 2021</u>	
		€	€	€	€
<b>ASSETS</b>					
<b>Fixed assets</b>					
<b>tangible fixed assets</b>	1				
Land and buildings		2,381,739		2,425,564	
Technical Affairs		463,702		498,761	
Company car		2,973		7,433	
Furniture		744,706		770,680	
IT		371,683		373,096	
OLP and equipment		<u>369,682</u>		<u>375,972</u>	
			4,334,485		4,451,507
<b>Financial fixed assets</b>	2				
Security deposits		<u>0</u>		<u>1,950</u>	
			0		1,950
<b>Current assets</b>					
<b>Claims</b>	3				
Ministry of Education, Culture and Science		0		373,853	
Other receivables and accruals	asset	<u>271,851</u>		<u>167,605</u>	
	s		271,851		541,458
<b>Liquid assets</b>	4		<u>7,051,012</u>		<u>5,877,517</u>
			<u>11,657,348</u>		<u>10,872,431</u>

**B2 BALANCE SHEET AS AT 31  
December 2022**

(after profit appropriation processing)

		December 31, 2022		December 31, 2021	
		€	€	€	€
<b>LIABILITIES</b>					
<b>Equity</b>	5				
General reserve		966,330		8,162	
Destination reserves (public and private)		3,823,818		4,234,731	
Earmarked funds (public and private)		0		82,990	
Revaluation reserve(private)		<u>974,423</u>		<u>974,423</u>	
			5,764,570		5,300,306
<b>Third party share</b>			15,565		18,004
<b>Services</b>	6				
Employee benefits		306,246		302,117	
Other provisions		<u>1,587,278</u>		<u>1,573,861</u>	
			1,893,524		1,875,977
<b>Long-term debt</b>	7				
Other long-term debts		<u>163,594</u>		<u>179,796</u>	
			163,594		179,796
<b>Current liabilities</b>	8				
creditors		188,417		100,984	
Taxes and social security contributions.		544,039		526,692	
insurance Debts related to pensions		148,845		155,583	
Ov. short-term debts and excess.		<u>2,938,793</u>		<u>2,715,089</u>	
liabilities			<u>3,820,094</u>		<u>3,498,347</u>
			<u>11,657,348</u>		<u>10,872,431</u>

**B3 STATEMENT OF INCOME AND EXPENSES 2022**

		Realization n 2022 €	Budget 2022 €	Realization 2021 €
<b>benefits</b>				
(State) contributions	9	9,858,566	9,228,272	9,141,977
Other government contributions and subsidies	10	163,726	156,650	165,744
Other income	11	4,959,363	4,930,353	4,643,954
		14,981,655	14,315,275	13,951,675
<b>Loads</b>				
Personnel costs	12	12,155,423	11,801,100	11,347,102
Depreciation	13	359,862	388,462	361,827
Housing costs	14	839,774	902,450	822,561
Other institutional costs	15	1,142,943	1,050,041	1,015,727
		14,498,002	14,142,053	13,547,218
<b>Balance income and expenses</b>		<b>483,653</b>	<b>173,222</b>	<b>404,458</b>
<b>Financial income and expenses</b>				
Financial burdens	16	21,828	25,000	24,809
<b>Financial income and expenses</b>		<b>-21,828</b>	<b>-25,000</b>	<b>-24,809</b>
<b>Result</b>		<b>461,826</b>	<b>23,093</b>	<b>379,649</b>

## B4 2022 CASH FLOW STATEMENT

The cash flow statement below has been prepared using the indirect method. The balance of income and expenditure is taken as the starting point, after which corrections are made for differences between income and receipts and the costs and expenditure.

	2022		2021	
	€	€	€	€
<b>cashflow from operational activities</b>				
Balance income and expenses		483,653		404,458
Adjustments for:				
- Depreciation	359,862		361,827	
- Movement in share of third parties	-2,439		-451	
- Changes in provisions	17,547		367,456	
		374,970		728,831
Changes in current assets				
- Claims	269,607		-75,092	
- Short-term debts	321,746		388,427	
		591,353		313,335
Cash flow from operations		1,449,977		1,446,624
- Interest paid	-21,828		-24,809	
- Extraordinary result	-124,334		-23,024	
		-146,162		-47,833
cashflow from operational activities		1,303,815		1,398,791
<b>Cash flow from investing activities</b>				
Investments in tangible fixed assets	-242,840		-221,865	
Movements in loans u/g	1,950		0	
Cash flow from investing activities		-240,890		-221,865
<b>Cash flow from financing activities</b>				
New borrowings	-16,202		0	
Repayment of long-term debts	0		-16,287	
Other capital movements	2,439		0	
Cash flow from financing activities		-13,763		-16,287
<b>Change in liquid assets</b>		1,049,161		1,160,639
Initial position of liquid assets	5,877,517		4,693,402	
Movement in liquid assets	1,173,495		1,184,115	
Closing position of liquid assets		7,051,012		5,877,517
Change in cash and cash equivalents	1,173,495 - 1,049,161 = 124,334 (share of result BV)			

## B5 NOTES TO THE BALANCE SHEET

(after profit appropriation processing)

### ASSETS

#### FIXED ASSETS

	12-31-2022	31-12-2021
	€	€
<b>1 Tangible fixed assets</b>		
Land and buildings	2,381,739	2,425,564
Technical Affairs	463,702	498,761
Company car	2,973	7,433
Furniture	744,706	770,680
IT	371,683	373,096
OLP and equipment	369,682	375,972
	<u>4,334,485</u>	<u>4,451,507</u>

	Land and buildings	Technical Affairs	Operational car	Furniture	IT	OLP and equipment	Total
	€	€	€	€	€	€	€
<i>Book value 31 December 2021</i>							
Purchase value	2,763,441	715,621	22,300	1,114,329	846,451	678,701	6,140,843
Cum. depreciation	-337,877	-216,860	-14,867	-343,649	-473,355	-302,728	-1,689,336
<i>Book value 31 December 2021</i>	<u>2,425,564</u>	<u>498,761</u>	<u>7,433</u>	<u>770,680</u>	<u>373,096</u>	<u>375,972</u>	<u>4,451,507</u>
<i>Mutations</i>							
Investments	0	9,555	0	29,514	132,362	71,410	242,840
Depreciation	-43,824	-44,613	-4,460	-55,489	-133,776	-77,700	-359,862
<i>Book value movements</i>	<u>-43,824</u>	<u>-35,058</u>	<u>-4,460</u>	<u>-25,975</u>	<u>-1,414</u>	<u>-6,291</u>	<u>-117,022</u>
<i>Book value 31 December 2022</i>							
Purchase value	2,763,441	725,176	22,300	1,143,843	978,813	750,110	6,383,683
Cum. depreciation	-381,701	-261,474	-19,327	-399,137	-607,130	-380,429	-2,049,198
<i>Book value 31 December 2022</i>	<u>2,381,739</u>	<u>463,702</u>	<u>2,973</u>	<u>744,706</u>	<u>371,683</u>	<u>369,682</u>	<u>4,334,485</u>

## Stichting Haagsche Schoolvereniging (consolidated), The Hague

### Depreciation rates

	to	
Land and buildings	2.50%	10.00%
Technical business	5.00%	20.00 %
Company car	20.00 %	20.00 %
Furniture	3.33%	20.00 %
IT	5.00%	20.00 %
OLP and equipment	5.00%	20.00 %
OZB value of buildings and grounds	€1,400,000	01- 01- 2021
Insured value buildings and terrains	€5,690,000	01- 01- 2022

### Explanation:

In 2015 and 2018, renovations were privately financed:

-New construction Willemspark (book value € 241,000)

-Renovation/expansion Roossenboomstraat (book value € 726,000).

The assets of the BV also concern private capital, book value: € 1,218,624. The building on Nassaulaan is owned by the Foundation.

The property tax and the insured value are therefore included in the annual accounts.

	12-31-2022	31-12-2021
	€	€

## 2 Financial fixed assets

Security deposits	0	1,950
	0	1,950

	Book value 01-01-22	Investments and loans granted	Divestments and redemptions	Result of participations and repayments	Book value 31-12-22
	€	€	€	€	€
Security deposits	1,950	-1,950	0	0	0
	1,950	-1,950	0	0	0
			12-31-2022	31-12-2021	
			€	€	

## 3 Progress

Ministry of Education, Culture and Science	0	373,853
Other receivables and accruals	271,851	167,605
	271,851	541,458

### Ministry of Education, Culture and Science

Education, Culture and Science funding	0	373,853
	0	373,853



**Stichting Haagsche Schoolvereniging (consolidated), The Hague**

	<u>12-31-2022</u>	<u>31-12-2021</u>
	€	€
<b>Other receivables and accruals</b>		
Municipality: rent school building	47,566	0
Other receivables	94,738	49,693
Tax authorities, corporate income tax	1,344	1,344
Costs paid up front	128,204	116,568
	<u>271,851</u>	<u>167,605</u>
	<u>12-31-2022</u>	<u>31-12-2021</u>
	€	€

**4 Liquid assets**

Cash resources	539	193
Bank balances	7,050,473	5,877,324
	<u>7,051,012</u>	<u>5,877,517</u>

**Cash resources**

Greenhouses	539	193
	<u>539</u>	<u>193</u>

**Bank balances**

Payment account management	2,234,177	3,653,084
Savings account	4,816,296	2,224,240
	<u>7,050,473</u>	<u>5,877,324</u>

# LIABILITIES

## 5 Equity

### CHANGES OVERVIEW RESERVES AND PROVISIONS

	Balance 1-1-2022	Result	Other mutatio ns	Balance 31-12-22
General reserve	8,162	958.168	0	966,330
<b>Special purpose reserves public (A)</b>				
Staff	813.355	-813,355	0	0
	813.355	- 813,355	0	0
<b>Appropriated reserves private (B)</b>				
Housing	1,300,000	675,666	0	1,975,666
General	22,538	0	0	22,538
Staff	2,098,838	-273,225	0	1,825,613
	3,421,376	402,441	0	3,823,817
<b>Total Appropriated Reserves (A + B)</b>	4,234,731	- 410,914	0	3,823,817
<b>Special purpose funds private</b>				
Destination fund private	82,990	-82,990	0	0
	82,990	- 82,990	0	0
Revaluation reserve (private)	974,423	0	0	974,423
<b>Equity</b>	5,300,306	464,264	0	5,764,570

	2022
Result general reserve	958.168
Result staff	-813.355
Result appropriation reserve private (A)	-813.355
Housing result	675,666
Result general	-
Result staff	-273,225
Result appropriation reserve private (B)	402,441
Result appropriated reserve (A+B)	-410,914
Destination fund private	-82,990
Result Equity	464,264

Stichting Haagsche Schoolvereniging has included an appropriated reserve for renovation risks (NSL) amounting to € 2,100,000.

Stichting Haagsche Schoolvereniging has included an appropriated reserve for the BV in the amount of € 22,538.

Stichting Haagsche Schoolvereniging has included an appropriated reserve for personnel risks (for the purposes of private capital) amounting to € 1,825,613.

## Stichting Haagsche Schoolvereniging (consolidated), The Hague

### 6 Services

	Balan ce	Endowments al	withdraw kings	release	Balance
	1-1-2022				12-31-22
<b>Staff</b>					
ERD Sickness absence - long-term illness	163,729	77,339	-75,738	0	165,330
Anniversaries	132,561	8,798	-2,028	0	139,331
WAB	<u>5,826</u>	<u>1,585</u>	<u>-5,826</u>	<u>0</u>	<u>1,585</u>
Services	<u>302,116</u>	<u>87,722</u>	<u>-83,592</u>	<u>0</u>	<u>306,246</u>
<b>Other</b>					
Maintenance	1,401,904	129,700	-116,283	0	1,415,321
Deferred taxes corporate income tax	<u>171,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>171,957</u>
	1,573,861	129,700	-116,283	0	1,587,278
Services	<u>1,875,977</u>	<u>217,422</u>	<u>-199,875</u>	<u>0</u>	<u>1,893,524</u>

### Provision ERD Sickness absenteeism - long-term sick

As of 31-12-2022, the provision ERD Sickness absenteeism - long-term unemployed has the amount of €165,330. The provision consists of short-term, medium-term and long-term portion. A breakdown is made below:

Short < 1 year	100,724
Medium 1- 5 years	64,606
Long term > 5 years	<u>-</u>
	165,330

### Facility Jubilees

The anniversaries provision has been adjusted to the level required to meet withdrawals in the coming years. As of December 31, 2022, the amount of the provision is € 139,331

The provision consists of short-term, medium-term and long-term portion. A breakdown is made below:

Short < 1 year	9,709
Medium 1- 5 years	49,343
Long term > 5 years	<u>80,279</u>
	139,331

### Facility WAB

Short < 1 year	<u>1,585</u>
	1,585

### Facility maintenance

The maintenance provision is mainly of a long-term nature.

## Stichting Haagsche Schoolvereniging (consolidated), The Hague

	12-31-2022	31-12-2021
	€	€

### 7 Long-term debts

Other long-term debts	163,594	179,796
	<u>163,594</u>	<u>179,796</u>

	Book- riatevalue 01-01- 22	Approp gane loan 2022	Repa yment s 2022	Book value 31-12- 22	Maturity > 1 year	Duration >5 years
	€	€	€	€	€	€
Investment grants received in advance	179,796	16,202	0	163,594	58,986	104,608
	<u>179,796</u>	<u>16,202</u>	<u>0</u>	<u>163,594</u>	<u>58,986</u>	<u>104,608</u>

	12-31-2022	31-12-2021
	€	€

### 8 Current liabilities

creditors	188,417	100,984
Taxes and social security contributions. insurances	544,039	526,692
Pension debts	148,845	155,583
Ov. short-term debts and excess. liabilities	2,938,793	2,715,089
	<u>3,820,094</u>	<u>3,498,347</u>

#### Taxes and social security contributions. insurances

income tax	543,698	526,273
Premium replacement fund / participation fund	341	419
	<u>544,039</u>	<u>526,692</u>

#### Ov. short-term debts and excess. liabilities

Other current liabilities	46,909	64,095
SJT	1,572	8,066
Received in advance amounts (Parent contributions/course fees)	2,338,975	2,113,879
Private investment grants received in advance	1,013	1,566
Vacation pay still to be paid	391,430	366,396
Bond allowance still to be paid	35,059	0
Municipality investment grants received in advance	14,255	14,721
Transitory credit	0	146,367
G5 Emergency plan, EHK & lateral entrants	109,582	0
	<u>2,938,793</u>	<u>2,715,089</u>

Received in advance amounts (Parent contributions/course fees)	-1	-1
Transitory credit	1	1
	<u>0</u>	<u>0</u>

Stichting Haagse Schoolvereniging (consolidated), The Hague

Model G: Accounting for subsidies (appendix to RJ 660.402, applicable from the 2014 reporting year)

G1 Accounting for subsidies, the possible surplus of which is added to the lump sum

Description	Assignment	performance is in accordance with the subsidy decision at the end of the reporting year	
	Attribute date	fully executed and completed yet	not fully completed
		tick whichever is applicable	
Follow-up pilot in 2 languages education	1281693-1Aug-22	X	

G2 Accountability of subsidies that must be spent in full on the goal / activity with settlement of any surplus

G2.A. Descending at the end of the reporting year

Description	Allocation	Allocation amount	Subsidy receipts up to and including reporting year	Other receipts	Contribution	Total costs as of December 31, 2022	Balance as of December 31, 2022
	Attribute date	€€€€€€					
		total					

G2.B. Ongoing into the next reporting year

Description	Allocation	Amount of the allocation	Received as of January 1 2022	Subsidy- receipts in the year under review	Other receipts in the year under review	Own contribution in the year under review	Loads reporting year	Total costs by 31 December 2022	Balance at 31 December 2022
	Attribute date	€€€€€€							
		total							



**B6 NOTES TO THE STATEMENT OF INCOME AND EXPENSES 2022****benefits**

	Realization 2022	Budget 2022	Realization 2021
	€	€	€
<b>9 (Government) contributions</b>			
Compensation for staff	5,995,389	5,605,400	5,606,592
Material Maintenance Fee	951,833	934,900	938,335
Pab fee	1,090,121	902,450	840,594
Compensation Work pressure resources	314,015	312,100	299,315
NPO compensation	792,583	800,925	376,300
G5 Emergency plans (Covid, EHK, lateral entrants)	191,783	158,650	409,563
Other subsidy without settlement clause	128,606	470,647	243,483
Other subsidy with settlement clause	0	-377,825	17,232
SJT subsidy payment	-172,304	-147,500	-146,799
Continued payment received from government contributions SWV	566,539	568,525	557,362
	<b>9,858,566</b>	<b>9,228,272</b>	<b>9,141,977</b>

**10 Other government contributions and subsidies**

Municipality: reimbursement of declarable costs	2,873	0	6,267
Municipality: caretaker arrangement	12,501	12,050	11,939
Municipality: other fees	47,566	47,750	47,394
Municipality: release of investment subsidies	15,655	16,925	16,504
Municipality: gymnasium fee	85,131	79,925	83,640
	<b>163,726</b>	<b>156,650</b>	<b>165,744</b>

**11 Other income**

Rental real estate	4,742	16,000	6,995
Income school fund/TSO	-2,728	0	0
Release of private investment subsidy	1,566	1,575	1,566
Parent contributions	1,117,536	1,124,250	1,142,809
Course fees	3,816,305	3,737,500	3,441,472
Other personnel income	4,956	14,703	0
Other income	16,987	36,325	44,739
Culture link	0	0	6,372
	<b>4,959,363</b>	<b>4,930,353</b>	<b>4,643,954</b>

**Loads****12 Personnel costs**

Wages and Salaries	9,043,164	11,155,710	8,198,007
Social Security	1,335,895	0	1,268,022
Premiums PF	119,499	0	233,390
Premiums VF	4,030	0	3,765
Pension costs	1,337,329	0	1,346,257
Other personnel costs	472,010	720,140	466,642
Distributions (-/-)	-156,503	-74,750	-168,981
	<b>12,155,423</b>	<b>11,801,100</b>	<b>11,347,102</b>

**Stichting Haagsche Schoolvereniging (consolidated), The Hague**

	Realization 2022	Budget 2022	Realization 2021
	€	€	€
<b>Wages and Salaries</b>			
Salary costs of management	1,083,514	1,034,166	1,010,616
Salary costs OP	7,414,790	8,054,388	7,060,085
Salary costs OOP	1,742,561	1,577,663	1,719,579
Salary costs replacement own account	40,197	19,574	54,691
Replacement ERD	136,789	180,000	120,622
Salary costs individual arrangements	0	0	12,214
Salary costs reg.begel.startingteachers & school leaders	223,218	0	0
Parental leave salary costs	97,254	64,081	152,892
Correction of social charges	-1,335,895	0	-1,268,022
Correction premiums PF	0	0	-233,390
Correction premiums VF	0	0	-3,765
Correction pensions	-1,337,329	0	-1,346,257
Salary costs for senior citizens scheme	85,885	103,104	84,778
Salary costs Catch-up and support program	684,290	0	294,173
Salary costs EHK	-4,030	0	20,458
Salary costs for lateral entrants	-105,749	7,000	21,614
Continuing education	3,639	0	4,259
Salary costs G5 Emergency plan	58,425	8,000	54,442
Work costs through PSA	21,717	24,250	22,359
Salary costs zw related replacement	56,480	71,695	117,122
Taking unpaid leave	7,122	11,789	2,248
Salary costs work pressure reduction	170,287	0	297,288
	<u>9,043,164</u>	<u>11,155,710</u>	<u>8,198,007</u>

**Social Security**

Social Security	1,335,895	0	1,268,022
	<u>1,335,895</u>	<u>0</u>	<u>1,268,022</u>

**Premiums PF**

Premiums PF	119,499	0	233,390
	<u>119,499</u>	<u>0</u>	<u>233,390</u>

**Premiums VF**

Premiums VF	4,030	0	3,765
	<u>4,030</u>	<u>0</u>	<u>3,765</u>

**Pension costs**

Pension costs	1,337,329	0	1,346,257
	<u>1,337,329</u>	<u>0</u>	<u>1,346,257</u>

**Other personnel costs**

Continuing education	71,736	88,700	59,027
School counseling costs	278	2,050	2,879
Mutation VU/EJU	3,316	0	7,940
Labor costs	67,115	43,800	56,365
Addition to provision ERD Sickness absenteeism	77,339	0	163,729
Endowment provision for anniversaries	8,798	0	7,119
Endowment provision WAB	-4,241	0	5,826
Other personnel costs	36,621	23,534	50,189
Personnel costs contract basis	211,464	495,556	36,853
Work costs through FA	28,592	28,500	32,042
Release facility ERD	-75,738	0	0
Quality assurance	0	0	3,171



**Stichting Haagse Schoolvereniging (consolidated), The Hague**

	Realization 2022	Budget 2022	Realization 2021
	€	€	€
Costs of lateral entrants	2,457	0	4,000
Premium Loyalis own account	44,272	38,000	37,502
	472,010	720,140	466,642
<b>Distributions (-/-)</b>			
Distributions (-/-)	-156,503	-74,750	-168,981
	-156,503	-74,750	-168,981

Staffing

	2022	2021
	Number of FTEs	Number of FTEs
DIR	10.65	11.14
ON	104.32	106.23
OOP	44.71	41.70
	159.68	159.07

## Explanation remuneration

### WNT Accountability 2022

The WNT applies to Stichting Haagsche Schoolvereniging

The maximum remuneration applicable to Stichting Haagsche Schoolvereniging in 2022 is: €154,000

### 1. Top Executive Remuneration

1a. Senior senior executives with an employment contract and senior senior executives without an employment contract from the 13th month of the position, including those who are regarded as senior executives for another 4 years on the basis of their former position.

Data 2022	JF van der Vlugt
Amounts x € 1	
<b>Feature data</b>	Director
Start and end of job performance	202201/01-31-07
Scope of employment (as a part-time factor in fte)	1
Employment yes	
<b>remuneration</b>	
Pay plus taxable expense allowances €	72,327
Rewards payable on installment €	11,738
<i>Subtotal</i>	€84,065
Individually applicable remuneration maximum €	89,833
-/- Unduly paid and not yet refunded amount €	0
<b>Remuneration €</b>	<b>84,065</b>

The amount of the overrun and the reason why the overrun is or is not Allowed

naE

Explanation of the claim for undue payment

na

Data 2021	JF van der Vlugt
Amounts x € 1	
<b>Feature data</b>	Director/Director
Start and end of job performance	202101-01 - 31-12
Scope of employment (as a part-time factor in fte)	1.0
	Yes
<b>remuneration</b>	
Pay plus taxable expense allowances €	106,405
Rewards payable on installment €	21,578
<i>Subtotal</i>	€127,983
Individually applicable remuneration maximum €	149,000
<b>Remuneration €</b>	<b>127,983</b>

1b.Executive senior officials without employment in the period calendar month 1 to 12

Facts2022		
Amounts x € 1	J. Eijkhout	
Feature data	Director	
Calendar year20222021		
Period of job performance in the calendar year (Start - end)	01/08 -31/12	n/a
Number of calendar months of job performance in the calendar year	5.0	n/a
Scope of employment in hours per calendar year	440.0	na
Individually Applicable Remuneration Maximum		
Maximum hourly rate in the calendar year	€206	€199
Maximums based on the standard amounts per month	€143,000	na
Individually Applicable Maximum Entire Period calendar month 1 to 12	€90,640	na
Remuneration (all amounts excludingVAT)		
Actual hourly rate lower than the (average) maximum hourly rate?	Yes, namely € 145,-	na
Remuneration in the relevant period	€63,800	na
Remuneration for the entire period of calendar months 1 to 12	€63,800	
-/- Unduly paid amount and amount not yet refunded	0	na
remuneration	€63,800	na
The amount of the overrun and the reason why the overrun is allowed or not	N/A	
Explanation of the claim for undue payment	N/A	

## Stichting Haagsche Schoolvereniging (consolidated), The Hague

1d Top executives with a total remuneration of €1,800 or less

Data 2022

Name of Senior Officer

Functio

C. Berendsen

Chair

M. van der Meer

M

B. Le Haen

e

JP van der Rest

m

J Twiss

be

**Stichting Haagsche Schoolvereniging (consolidated), The Hague**

	Realization 2022	Budget 2022	Realization 2021
	€	€	€
<b>13 Depreciation</b>			
Land and buildings	43,824	36,369	43,830
Technical Affairs	44,613	52,460	42,246
Company car	4,460	4,460	4,460
Furniture	55,489	56,768	54,012
IT	133,776	154,905	142,893
OLP and equipment	77,700	83,500	74,387
	<u>359,862</u>	<u>388,462</u>	<u>361,827</u>

**14 Housing costs**

Rent housing/land	0	57,500	172
Maintenance facility allocation	129,700	141,150	201,250
Maintenance building/installations	214,595	85,750	70,789
Energy and water	113,369	136,000	125,226
Cleaning costs	288,031	273,500	275,104
Charges	27,347	31,800	30,649
Garden maintenance	7,398	8,500	17,335
Surveillance and security	15,896	22,500	20,252
Maintenance management	34,431	30,500	77,179
Other housing costs	277	110,000	210
Gym maintenance	8,730	5,250	4,396
	<u>839,774</u>	<u>902,450</u>	<u>822,561</u>

**15 Other institutional expenses***Administration and management costs*

Administration and management	68,799	87,675	72,332
Travel and accommodation	5,672	4,150	2,139
Auditor's fees due control	11,344	11,250	13,213
Telephone charges	56,740	38,750	55,287
Other administration and management	1,432	11,500	11,382
Accountancy fees, other activities	9,854	0	0
	<u>153,841</u>	<u>153,325</u>	<u>154,353</u>

*Inventory and equipment*

Maintenance replacement furniture	2,548	2,200	2,256
	<u>2,548</u>	<u>2,200</u>	<u>2,256</u>

# Stichting Haagsche Schoolvereniging (consolidated), The Hague

	Realization 2022	Budget 2022	Realization 2021
	€	€	€
<i>Other</i>			
Recruitment costs	50,734	39,750	10,879
Representation costs	16,477	24,250	24,018
Contributions	59,771	49,450	54,178
Extracurricular activities	110,741	82,750	88,793
Employee participation	1,643	4,450	309
Connection radio / TV	937	100	3,404
Insurances	27,376	7,000	21,014
Postage / printing	15,072	17,450	10,625
PR	177	2,000	0
Canteen costs	19,412	14,500	14,262
Cultural education	38,066	24,750	25,068
School test / examination / guidance	73,242	94,500	77,645
Projects	8	28,416	0
School fund charges	104,510	71,000	88,864
For better or worse	3,643	3,250	4,167
Miscellaneous expenses	61,682	19,000	80,519
Municipality, school social work	3,150	0	1,890
Cost of hot meals	302	0	205
Moving costs	0	20,000	0
Suitable education	93	0	1,880
Parent council	4,267	2,750	9,400
	591,304	505,366	517,118

## *Learning resources (PO)*

Teaching learning package	192,586	210,900	162,127
Information technology	134,553	123,250	116,395
Copy costs	68,112	55,000	63,477
	395,251	389,150	342,000

## **Total Other institutional expenses**

	1,142,943	1,050,041	1,015,727
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## **Financial income and expenses**

### **16 Financial charges**

Interest expense	0	0	123
Other financial charges	21,828	25,000	24,686
	21,828	25,000	24,809

## **Total financial income and expenses**

	-21,828	-25,000	-24,809
--	---------	---------	---------

	Realization 2022	Budget 2022	Realization 2021
Fee specification			
Examine annual accounts	11,344	11,250	10,672
Other audit assignments	0	0	0
Tax advice	9,854	0	0
Other non-audit services	0	0	0
Total accountant expenses	21,198	11,250	10,672

**B7 Overview related parties**

Model E: Related parties								
Name	Legal Form	Statutory seat	Code activities	Own Power 12-31-2022 EUR	Result year 2022 EUR	Art.2:403 Participation Civil Code		Consolidation
						Yes	No %	Yes No
Suitable Primary Foundation Education Haaglanden		The Hague	4			No		No
BV Haagsche School association	BV	The Hague	3	809,450	-126,772	No	98	Yes
Code activities: 1. contract education, 2. contract research, 3. real estate, 4. other								



**B10 Off-balance sheet assets and liabilities**

*Rent*

Creditor	Duration	End date	amount per year
Kyocera, copiers and printers	72 months	March 1, 2023	16,972

*Other*

Creditor	Duration	End date	amount per year
Sense Cleaning & Company Services BV	10 years	June 14, 2032	224,194
The Free Energy Producer BV (DVEP), gas and electricity supply agreement	5 years	December 31, 2025	na

**B11 EVENTS AFTER BALANCE SHEET**

After the end of the financial year, no events have occurred that may be important for the interpretation of the figures.

**C1 STATUTORY REGULATIONS REGARDING APPROPRIATION**

The institution has not included any provisions in its articles of association regarding the distribution of the result. There is therefore no statutory provision for profit appropriation.

# (FINANCIAL) ANNUAL REPORT

2022

Stichting Haagsche Schoolvereeniging  
in The Hague



**GROENENDIJK**  
onderwijsadministratie

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## KEY FIGURES

	2022	2021
Liquidity (current assets / current liabilities)	1.91	1.81
Solvency 1 (Equity (excluding provisions) / total assets *100%)	51.25	50.62
Solvency 2 (Equity (including provisions) / total assets *100%)	64.48	64.87
Profitability (Balance ordinary activities / total income (incl. financial income) * 100%)	3.12	2.73
Resistivity excluding MVA (Equity - tangible fixed assets) / government contributions * 100%)	26.87	22.72
Housing ratio (Accommodation costs + depreciation of buildings and land) / total costs * 100 %	5.52	6.49
Material costs / total costs (in %)	15.51	16.21
Personnel costs / total costs (in %)	84.49	83.79

### Liquidity

The ratio indicates the extent to which one is able to meet all obligations in the short term.

### Solvency

Solvency indicates the extent to which the assets on the asset side of the balance sheet are financed with equity or debt.

### Profitability

In business, profitability means the profitability or loss of a company. In education (non-profit sector) a relationship is established between the achieved result and its development in terms of resilience.

It indicates what part of the total income remains after deducting the expenses.

### Resistivity

The resilience provides insight into the capacity to absorb unforeseen setbacks in the operation.

### Housing ratio

The ratio indicates the ratio of the accommodation costs to the total costs.

**B1**

**BASISGENERAL**

The annual accounts have been drawn up in accordance with the Education Annual Reporting Regulations. This regulation stipulates that the provisions of Title 9, Book 2 of the Dutch Civil Code and the Guidelines for Annual Reporting for Education (in particular RJ 660 Educational Institutions) apply with due observance of the exceptions indicated therein.

Assets and liabilities are generally valued at acquisition or manufacturing cost or current value. If no specific valuation principle is stated, valuation is at acquisition price. Income and expenses are allocated to the year to which they relate. Profits are only recognized to the extent that they have been realized on the balance sheet date. Obligations and potential losses originating before the end of the reporting year are taken into account if they have become known before the preparation of the annual accounts.

Insofar as applicable, the actual figures for the previous year have been included for comparison, as well as the (approved) budget for the current year.

The board has formed an opinion on the matters discussed in the annual report and has made estimates for the amounts included in the financial statements. If this is necessary for the provision of the information referred to in Art. 2:362 paragraph 1 of the Dutch Civil Code is necessary, the nature of these judgments and estimates, including the associated assumptions, is included in the notes to the relevant financial statement item.

The foundation's activities consist of providing primary education. The foundation is located in The Hague and is registered with the Chamber of Commerce in The Hague under number 41150342

Stichting HSV owns 153 of the 156 externally placed shares in BV Haagsche Schoolvereniging. as a result, the HSV foundation owns more than 50% of the shares of the BV and is subject to a consolidation obligation. There is full consolidation.

Small differences may be noted in the report due to rounding to whole euros. The financial statements have been prepared on the basis of the going concern assumption.

**PRINCIPLES FOR THE VALUATION OF ASSETS AND LIABILITIES**

**tangible fixed assets**

Tangible fixed assets are valued at purchase price, less depreciation calculated on a straight-line basis, based on the expected economic life (taking into account government funding for material maintenance). In the year of investment, depreciation is made pro rata over time.

**School buildings and grounds**

Stichting HSV owns 153 of the 156 externally placed shares in BV Haagsche Schoolvereniging. As a result of the change in accounting principles for land and buildings, the value of the participation as at 31 December 2000 has been adjusted.

This adjustment is based on the insured value of the building and land of the BV Haagsche Schoolvereniging, which is the best estimate of the current value of the buildings and land. The effect of this has been incorporated in the revaluation reserve.

The other asset groups with depreciation periods are determined as follows:

Company car : 5 years

Expansion/buildings: 10 - 40 years

Technical matters: 5 - 20 years

## Stichting Haagsche Schoolvereniging, The Hague

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Furniture: all furniture, with the exception of the play room, 20 years; playground for 30 years. ICT: computers, servers and printers 5 years; digiboards 10 years; network cabling 20 years. Teaching package: methods, equipment (such as refrigerator, TV, projectors) 9 years.

The lower limit for items to be activated with a useful life of more than 1 year is € 450.00. Willemspark and Lighthouse have various different terms, which have been adopted from the former boards of these schools. This concerns investments made for the transfer to Stichting Haagsche Schoolvereniging.

### Claims

The receivables and accruals are initially recognized at fair value and subsequently valued at amortized cost.

The fair value and amortized cost are equal to the nominal value.

Provisions deemed necessary for the risk of irrecoverability are deducted. These provisions are determined on the basis of individual assessment of receivables and accruals.

The receivables and accruals have a term of less than one year, unless stated otherwise in the notes to the balance sheet.

### Liquid assets

Unless stated otherwise, the liquid assets are at the free disposal of the Board. Cash and cash equivalents are valued at nominal value. Cash and cash equivalents that are not immediately available are recognized under receivables. Liquid assets that are not immediately available for more than 12 months are recognized under financial fixed assets.

### Equity:

Shareholders' equity consists of the general reserve arising from activities financed by (semi-)government institutions, special-purpose reserves and special-purpose funds. A distinction is made between reserves from private resources and reserves from public resources.

The general reserve forms a buffer to guarantee the continuity of the institution. This is made up of the result appropriation of surpluses arising from the difference between the allocated income and actual expenditure incurred. In the event of a shortfall, this result is charged to the general reserve.

If a limited spending option has been provided by the organisation, then the part of the equity that has been separated in this way is designated as an appropriated reserve. The limited spending option of the appropriated reserve has been determined by the board and is not an obligation. The board can lift this obligation itself.

If a limited spending option has been provided by a third party, the part of the equity capital thus separated is designated as an appropriated fund.

Educational institutions receive extra funding in the context of the National Education Program (NPO). This scheme ends on July 31, 2025. The board has decided to form an NPO appropriated reserve for the amounts that have not yet been spent as of December 31.

### Services

Provisions are formed for liabilities existing on the balance sheet date, where it is probable that an outflow of funds will be necessary, the amount of which can be reasonably estimated and insofar as these liabilities and risks have not been deducted from assets. The provisions are recognized at nominal value, with the exception of the anniversaries provision and the long-term employability provision. These are included for present value.



The provisions are divided into long-term and short-term. Current relates to the portion of the provision with a maximum term of one year. The long-term part on the part with a term of more than one year.

**Provision for anniversaries:**

Based on the Guidelines for Annual Reporting, a provision has been formed for future jubilee benefits. The calculation is based on the date of commencement of employment of the employee in education. From this date, the employee accrues entitlements for an anniversary bonus to be received at 25 and 40 years of employment. A variable retention rate and an actuarial interest rate of 1% have been taken into account. In view of the size of the organization (more than 50 FTE), the provision is set at € 900 per FTE.

**Major maintenance facility:**

The provision for the even distribution of maintenance costs is determined on the basis of the expected costs for cyclical major maintenance for the next 20 years on the basis of the multi-year maintenance plan. The provision is built up linearly. The maintenance performed is charged to the provision. For the provision for major maintenance, use is made of the transitional arrangement as set out in the RJO Article 4 paragraph 1c.

**Provision for long-term sick leave (in case of own risk carrier sick leave and/or WGA):**

The institution bears its own risk for absenteeism of employees during the first 2 years. For employees who are on long-term sick leave at the balance sheet date (and are expected to remain so), a provision is formed for the wage costs of the remaining months of this period. This is based on the assumption that these employees do not provide services for the institution during their illness. The provision is recognized at nominal value. The addition is charged to personnel costs. The actual wage costs for these employees are deducted from the provision.

The WAB came into force on 1 January 2020. One of the consequences of this law is that employees with a temporary employment contract are entitled to a transition payment if the employer decides not to extend the temporary employment contract. Since this may lead to a future obligation, a provision must be recognized for this. This provision is based on the calculation for a transition payment laid down by law. If the liabilities are estimated to be less than € 5,000 or 0.5% of the income, no provision is recognized.

**Long-term and current debts and other liabilities**

Long-term debts include debts with a remaining term of more than one year. Repayments due in the short term (within one year) are included under current liabilities.

**RESULT DETERMINATION**

**General**

Income and expenses are allocated to the financial year to which they relate. Profits are recognized only to the extent that they have been realized on the balance sheet date. Losses and risks originating before the end of the year under review are taken into account if they became known before the annual accounts were adopted.

**(State) contributions**

The payments for exploitation provided by the Ministry of Education, Culture and Science are included under government grants. The continued payments of government contributions received by the partnership are also accounted for here. Government grants are recognized as income in the statement of income and expenditure in the year to which the grant relates.

Earmarked OCW subsidies (target subsidies with a settlement clause) are credited to the

statement of income and expenditure recognized in the year from which the subsidized expenditure arises. Unspent funds are recognized under accruals and deferred income as long as the spending period has not expired. Unspent funds are recognized under short-term debt as a subsidy to be repaid as soon as the expenditure term has expired expired on the balance sheet date.

### **Other government contributions and subsidies**

The other government contributions include the reimbursements provided by the municipality, province or other government institutions. The other government contributions are allocated to the reporting year to which they relate.

Operating grants are recognized as income in the statement of income and expenditure in the year in which the subsidized costs were incurred or income was lost, or when a subsidized operating deficit occurred. The income is recognized if it is probable that it will be received and the institution can demonstrate the conditions for receipt.

### **Other income**

Other income includes reimbursements not provided by the Ministry of Education, Culture and Science, municipalities, provinces or other government institutions. The other income (including parental contributions) is allocated to the reporting year to which it relates.

### **Employee benefits**

Wages, salaries and social security charges are paid on the basis of the collective labor agreement. Employee remuneration is recognized as an expense in the statement of income and expenditure in the period in which the work is performed and, insofar as it has not yet been paid, is recognized as a liability on the balance sheet. If the amounts already paid exceed the benefits due, the excess is recognized as an accrued income to the extent that it will be reimbursed by the personnel or offset against future payments by the competent authority.

### **Pensions**

The institution has a defined benefit pension plan with Stichting Bedrijfspensioenfonds ABP. The provisions of the Dutch Pension Act apply to this pension scheme and premiums are paid by the institution on a mandatory and contractual basis. ABP uses the career average as the pensionable salary basis. ABP tries to increase pensions every year by the average increase in wages in the government and education sectors. If the funding ratio is lower than 105%, no indexation will take place. The premiums are recognized as personnel costs as soon as they are due. Premiums paid in advance are recognized as prepayments and accrued income if this leads to a refund or a reduction in future payments. Premiums not yet paid are recognized as a liability on the balance sheet.

The coverage ratio of ABP at the end of 2022 is 110.9%.

At the end of 2021, this was 110.2%

### **Depreciation**

Tangible fixed assets are depreciated from the moment they are taken into use over the expected future useful life of the asset.

### **Housing costs**

Accommodation expenses include accommodation expenses. The expenses are allocated to the reporting year to which they relate.

### **Other charges**

The other expenses relate to expenses arising from agreements entered into or necessary for the provision of education and are allocated to the reporting year to which they relate.

### **Financial income and expenses**

Interest income and interest expense are recognized on a time-proportionate basis, taking into account the effective interest rate of the relevant assets and liabilities.

## **Financial instruments and risk management**

### **General**

The data included in this note provides information that is helpful in estimating the extent of risks associated with both on-balance sheet and off-balance sheet financial instruments. The primary financial instruments of the board, other than derivatives, serve to finance the operational activities of the board or arise directly from these activities. It is the Board's policy not to trade in financial instruments for speculative purposes. The most important risks related to the financial instruments of the board are market risk, credit risk, liquidity risk, cash flow risk and interest rate risk.

### **Market risk**

The institution operates in the Netherlands. The currency risk is therefore nil. The institution does not run any price risks.

The institution runs interest rate risk on the interest-bearing receivables and interest-bearing debts.

### **credit risk**

The institution has no significant concentrations of credit risk.

### **Liquidity risk**

The board has drawn up a treasury statute in which it has set out its liquidity policy. Liquidity risks are managed through interim monitoring and possible adjustments. The institution uses several banks in order to have several credit facilities at its disposal. Insofar as necessary, further security is provided to the bank for available credit facilities.

The institution runs no interest rate risk and no cash flow risk.

### **Cash, receivables and current liabilities**

Given the short term of these instruments, the carrying amount approaches the fair value.

## **Determination of fair value**

A number of accounting principles and disclosures in the financial statements require the determination of the fair value of both financial and non-financial assets and liabilities. For valuation and disclosure purposes, the fair value has been determined based on the following methods. If applicable, further information on the principles used to determine the fair value is disclosed in the section of this note that specifically applies to the relevant asset or liability.

The fair value of financial instruments is determined by discounting the expected cash flows at a discount rate that is equal to the prevailing risk-free market interest rate for the remaining term to maturity plus credit and liquidity spreads.

## **CASH FLOW STATEMENT**

In conjunction with the balance sheet and the statement of income and expenditure, the cash flow statement must contribute to an insight into financing and liquidity.

The cash flow statement has been prepared using the indirect method. In the indirect method, the result (balance of income and expenditure) is taken as the basis.

This overview shows how the funds made available during the reporting period were spent. The cash in the cash flow statement consists of liquid assets. Transactions that do not involve an inflow or outflow of cash, including financial leasing, are not included in the cash flow statement.

**B2 BALANCE SHEET AS AT 31**

**December 2022**

(after profit appropriation processing)

		December 31, 2022	December 31, 2021
		€	€
<b>ASSETS</b>			
<b>Fixed assets</b>			
<b>tangible fixed assets</b>	1		
Land and buildings		1,178,636	1,213,872
Technical Affairs		448,005	482,313
Company car		2,973	7,433
Furniture		744,882	770,857
IT		371,683	373,096
OLP and equipment		<u>369,682</u>	<u>375,972</u>
		3,115,861	3,223,544
<b>Financial fixed assets</b>	2		
Participations		793,884	918,218
Security deposits		<u>0</u>	<u>1,950</u>
		793,884	920,168
<b>Current assets</b>			
<b>Claims</b>	3		
Ministry of Education, Culture and Science		0	373,853
Other receivables and accruals		<u>388,518</u>	<u>184,652</u>
		388,518	558,505
<b>Liquid assets</b>	4		
		<u>6,949,643</u>	<u>5,768,943</u>
		<u>11,247,906</u>	<u>10,471,160</u>



**B3 STATEMENT OF INCOME AND EXPENSES 2022**

		Realization n 2022 €	Budget 2022 €	Realization 2021 €
<b>benefits</b>				
(State) contributions	9	9,858,566	9,228,272	9,141,977
Other government contributions and subsidies	10	163,726	156,650	165,744
Other income	11	4,975,097	4,930,353	4,662,345
		14,997,389	14,315,275	13,970,066
<b>Loads</b>				
Personnel costs	12	12,155,423	11,801,100	11,347,102
Depreciation	13	350,523	388,462	352,468
Housing costs	14	758,433	902,450	844,163
Other institutional costs	15	1,122,759	1,050,041	998,522
		14,387,139	14,142,053	13,542,257
<b>Balance income and expenses</b>		610,250	173,222	427,810
<b>Financial income and expenses</b>				
Financial burdens	16	21,652	25,000	24,686
<b>Financial income and expenses</b>		-21,652	-25,000	-24,686
Result of participation	17	-124,334	0	-23,024
<b>Result</b>		464,264	148,222	380,100

## B4 2022 CASH FLOW STATEMENT

The cash flow statement below has been prepared using the indirect method. The balance of income and expenditure is taken as the starting point, after which corrections are made for differences between income and receipts and the costs and expenditure.

	2022		2021	
	€	€	€	€
<b>cashflow from operational activities</b>				
Balance income and expenses		610,250		427,810
Adjustments for:				
- Depreciation	350,523		352,468	
- Changes in provisions	<u>-4,953</u>		<u>344,956</u>	
		345,570		697,424
Changes in current assets				
- Claims	169,986		-52,682	
- Short-term debts	<u>333,638</u>		<u>388,427</u>	
		<u>503,624</u>		<u>335,746</u>
Cash flow from operations		1,459,444		1,460,979
- Interest paid	-21,652		-24,686	
- Extraordinary result	<u>-124,334</u>		<u>-23,024</u>	
		<u>-145,986</u>		<u>-47,710</u>
cashflow from operational activities		1,313,458		1,413,270
<b>Cash flow from investing activities</b>				
Investments in tangible fixed assets	-242,840		-221,865	
Investments in participations	124,334		23,024	
Movements in loans u/g	<u>1,950</u>		<u>0</u>	
Cash flow from investing activities		-116,556		-198,841
<b>Cash flow from financing activities</b>				
New borrowings	-16,202		0	
Repayment of long-term debts	0		-16,287	
Other capital movements	<u>0</u>		<u>23,024</u>	
Cash flow from financing activities		<u>-16,202</u>		<u>6,737</u>
<b>Change in liquid assets</b>		<u>1,180,700</u>		<u>1,221,166</u>
Initial position of liquid assets	5,768,943		4,570,802	
Change in liquid assets	<u>1,180,700</u>		<u>1,198,142</u>	
Closing liquid assets		<u>6,949,643</u>		<u>5,768,943</u>

## B5 NOTES TO THE BALANCE SHEET

(after profit appropriation processing)

### ASSETS

#### FIXED ASSETS

	12-31-2022	31-12-2021
	€	€
<b>1 Tangible fixed assets</b>		
Land and buildings	1,178,636	1,213,872
Technical Affairs	448,005	482,313
Company car	2,973	7,433
Furniture	744,882	770,857
IT	371,683	373,096
OLP and equipment	369,682	375,972
	<b>3,115,861</b>	<b>3,223,544</b>

	Soil and buildings	Technical Affairs	Business car	Furniture	IT	OLP/device ratio	TOTAL
	€	€	€	€	€	€	€
Book value 31-12-2021							
Purchase value	1,345,479	639,329	22,300	1,114,181	846,451	678,653	4,646,393
Accumulated depreciation	-131,606	-157,016	-14,867	-343,325	-473,355	-302,681	-1,422,849
Book value 31-12-2021	1,213,873	482,313	7,433	770,857	373,096	375,972	3,223,544
Mutations							
Investments	0	9,555	0	29,514	132,362	71,410	242,840
Divestments	0	0	0	0	0	0	0
Depreciation	-35,236	-43,863	-4,460	-55,489	-133,776	-77,700	-350,523
Depreciation divest.	0	0	0	0	0	0	0
Movements Book value	-35,236	-34,308	-4,460	-25,975	-1,414	-6,291	-107,683
Book value 31-12-2022							
Purchase value	1,345,479	648,884	22,300	1,143,695	978,813	750,063	4,889,234
Accumulated depreciation	-166,842	-200,879	-19,327	-398,813	-607,130	-380,381	-1,773,373
Book value 31-12-2022	1,178,636	448,005	2,973	744,882	371,683	369,682	3,115,861

#### Depreciation rates

		up
Land and buildings	0.00%	to 10.00 %
Technical business	5.00%	20.00 %
Company car	20.00 %	20.00 %
Furniture	3.33%	20.00 %
IT	5.00%	20.00 %
OLP and equipment	5.00%	20.00 %

#### Explanation:

In 2015 and 2018, renovations were privately financed:

-New construction Willemspark (book value € 241,000)

-Renovation/expansion Roossenboomstraat (book value € 726,000).



## Stichting Haagsche Schoolvereniging, The Hague

	12-31-2022	31-12-2021
	€	€
<b>2 Financial fixed assets</b>		
Participations	793,884	918.218
Security deposits	0	1,950
	<u>793,884</u>	<u>920.168</u>

	Book value 01-01-22	Investments and loans granted	Divestments and repaid loans	Result participation s and redemption sing	Book value 31-12-22
	€	€	€	€	€
Participations	918.218	-124,334	0	0	793,884
Security deposits	1,950	-1,950	0	0	0
	<u>920,168</u>	<u>-126,284</u>	<u>0</u>	<u>0</u>	<u>793,884</u>

### Explanation

Participations:

Stichting HSV owns 153 of the 156 externally placed shares in BV Haagsche Schoolvereniging. As a result of the change in accounting principles for land and buildings, the value of the participation as at 31 December 2000 has been adjusted. This adjustment is based on the insured value of the building and land of the BV Haagsche Schoolvereniging, which is the best estimate of the current value of the building and land. The effect of this has been incorporated in the revaluation reserve.

	12-31-2022	31-12-2021
	€	€

### 3 Progress

Ministry of Education, Culture and Science	0	373,853
Other receivables and accruals	388,518	184,652
	<u>388,518</u>	<u>558,505</u>

#### Ministry of Education, Culture and Science

Education, Culture and Science funding	0	373,853
	<u>0</u>	<u>373,853</u>

#### Other receivables and accruals

Municipality: rent school building	47,566	0
Other receivables	212,748	68,084
Costs paid up front	128,204	116,568
	<u>388,518</u>	<u>184,652</u>

**Stichting Haagsche Schoolvereniging, The Hague**

	<u>12-31-2022</u>	<u>31-12-2021</u>
	€	€
<b>4 Liquid assets</b>		
Cash resources	539	193
Bank balances	6,949,104	5,768,751
	<u>6,949,643</u>	<u>5,768,943</u>
<b>Cash resources</b>		
Greenhouses	539	193
	<u>539</u>	<u>193</u>
<b>Bank balances</b>		
Payment account management	1,449,104	2,860,807
Savings account	5,500,000	2,907,944
	<u>6,949,104</u>	<u>5,768,751</u>

**LIABILITIES**

**5 Equity**

**CHANGES OVERVIEW RESERVES AND PROVISIONS**

	Balance 1-1-2022	Result 2022	Other changes	Balance 31-12-2022
General reserve	8,162	958.168		966,330
<b>Public earmarked reserve (A)</b>				
Reserve personnel	813.355	-813.355		0
				966,330
<b>Appropriated reserve private (B)</b>				
Housing	1,300,000	675,666		1,975,666
Reserve personnel	2,098,838	-273,225	0	1,825,613
	3,398,838	402,441	0	3,801,279
Total earmarked reserve (A+B)	4,212,193	-410,914	0	3,801,279
<b>Special purpose fund private (D)</b>				
Destination fund private	82,990	-82,990	0	0
<b>Total earmarked fund (C+D)</b>	82,990	-82,990	0	0
Revaluation reserve (private)	996,961	0	0	996,961
<b>Equity</b>	5,300,306	464,264	0	5,764,570
Result general reserve				958.168
Result earmarked reserve public (A)			-813.355	
Result appropriation reserve private (B)			319,451	
Result appropriated reserve (A+B)				-493,904
<b>Result Equity</b>				<b>464,264</b>

## Stichting Haagsche Schoolvereniging, The Hague

	Balance 01-01-22	Endowments	withdrowal kings	releas e	Balance 12-31-22
<b>6 Facilities</b>					
<b>Staff:</b>					
ERD Sick leave - long-term illness	163,729	77,339	-75,738	0	165,330
Anniversaries	132,561	8,798	-2,028	0	139,331
WAB	5,826	-4,241	0	0	1,585
	302.117	81,897	-77,767	0	306,246
<b>Other:</b>					
Maintenance	1,190,594	107,200	-116,283	0	1,181,511
	1,190,594	107,200	-116,283	0	1,181,511
Services	1,492,710	189,097	-194,050	0	1,487,757

### Provision ERD Sickness absenteeism - long-term sick

As of 31-12-2022, the provision ERD Sickness absenteeism - long-term unemployed amounts to € 165,330. The provision consists of a short-term, medium-long-term and long-term component.

A breakdown is made below:

Short < 1 year	100,724
Medium 1-5 years	64,606
Long term > 5 years	-
	165,330

### Facility Jubilees

The anniversaries provision has been adjusted to the level required to meet withdrawals in the coming years.

As of 31-12-2022, the amount of the provision is € 139,331

The provision consists of short-term, medium-term and long-term portion. A breakdown is made below:

Short < 1 year	9,709
Medium 1-5 years	49,343
Long term > 5 years	80,279
	139,331

### Facility WAB

Short < 1 year	1,585
	1,585

### Facility maintenance

The maintenance provision is mainly of a long-term nature.

	12-31-2022	31-12-2021
	€	€

## 7 Long-term debts

Other long-term debts	163,594	179,796
	<u>163,594</u>	<u>179,796</u>

	Book- value 01-01- 22	Approp- gane loan 2022	Repa- yment s 2022	Book- value 31-12- 22	Maturity > 1 year < 5 years	Duration >5 years
	€	€	€	€	€	€
Investment grants received in advance	179,796	16,202	0	163,594	58,986	104,609
	<u>179,796</u>	<u>16,202</u>	<u>0</u>	<u>163,594</u>	<u>58,986</u>	<u>104,609</u>

	12-31-2022	31-12-2021
	€	€

## 8 Current liabilities

creditors	200,309	247,352
Taxes and social security contributions	544,039	526,692
Pension debts	148,845	155,583
Other short-term debts and delinquents. liabilities	2,938,793	2,568,721
	<u>3,831,985</u>	<u>3,498,347</u>

### Taxes and social security contributions

income tax	543,698	526,273
Premium replacement fund / participation fund	341	419
	<u>544,039</u>	<u>526,692</u>

### Other short-term debts and delinquents. liabilities

Other current liabilities	46,910	64,095
SJT	1,572	8,066
Vacation pay still to be paid	391,430	366,395
Bond allowance still to be paid	109,582	0
Municipality investment grants received in advance	14,255	14,721
Private investment grants received in advance	1,013	1,566
Received in advance amounts (Parent contributions/course fees)	2,338,973	2,113,879
Bond allowance still to be paid	35,059	0
	<u>2,938,793</u>	<u>2,568,721</u>

Accountability of subsidies, the possible surplus of which is added to the lump sum

Description	Assignment	performance is in accordance with the subsidy decision at the end of the reporting year	
	Attribute date	fully executed andcompleted yet	not fully completed
		tick whichever is applicable	
Follow-up pilot in 2 languageseducation1281693-1Aug-22		X	

G2 Accountability of subsidies that must be spent in full on the goal / activity with settlement of any surplus

G2.A. Descending at the end of the reporting year

Description	Allocation	Allocation amount	Subsidy receipts up to and including reporting year	Other receipts	Contribution	Total cost per 31 December 2022	Balance as of December 31, 2022
	Attribute date	€€€€€€					
	total						

G2.B. Ongoing into the next reporting year

Description	Allocation	Allocation amount	Received on 01 January 2022	Subsidy receipts in the year under review	Other receipts in the year under review	Own contribution in the year under review	Expenses in the year under review	Total cost per 31 December 2022	Balance as of December 31, 2022
	Attribute date	€€€€€€€€							
	total								



**B6 NOTES TO THE STATEMENT OF INCOME AND EXPENSES 2022**

**benefits**

	Realization 2022	Budget 2022	Realization 2021
	€	€	€
<b>9 (Government) contributions</b>			
Compensation for staff	5,995,389	5,605,400	5,606,592
Material Maintenance Fee	951,833	934,900	938,335
NPO compensation	792,583	800,925	376,300
Pab fee	1,090,121	902,450	840,594
CompensationWork pressure resources	314,015	312,100	299,315
G5 Emergency plans (EHK, Covid, they instr.)	191,783	158,650	409,563
Other subsidy without settlement clause	128,606	470,647	243,483
Other subsidy with settlement clause	0	-377,825	17,232
SJT subsidy payment	-172,304	-147,500	-146,799
Continued payment received from government grant SWV	566,539	568,525	557,362
	<b>9,858,566</b>	<b>9,228,272</b>	<b>9,141,977</b>

**10 Other government contributions and subsidies**

Municipality: reimbursement of declarable costs	2,873	0	6,267
Municipality: caretaker arrangement	12,501	12,050	11,939
Municipality: other fees	47,566	47,750	47,394
Municipality: release of investment subsidies	15,655	16,925	16,504
Municipality: gymnasium fee	85,131	79,925	83,640
	<b>163,726</b>	<b>156,650</b>	<b>165,744</b>

**11 Other income**

Rental real estate	4,742	16,000	6,995
Income school fund/TSO	-2,728	0	0
Release of private investment subsidy	1,566	1,575	1,566
Parent contributions	1,117,536	1,124,250	1,142,809
Course fees	3,816,305	3,737,500	3,441,472
Other personnel income	4,956	14,703	0
Other income	32,720	36,325	63,130
Culture link	0	0	6,372
	<b>4,975,097</b>	<b>4,930,353</b>	<b>4,662,345</b>

**Loads**

**12 Personnel costs**

Wages and Salaries	9,043,164	11,148,710	8,198,007
Social Security	1,335,895	0	1,268,022
Premium PF	119,499	0	233,390
Premium VF	4,030	0	3,765
Pension costs	1,337,329	0	1,346,257
Other personnel costs	472,010	727,140	466,642
Distributions (-/-)	-156,503	-74,750	-168,981
	<b>12,155,423</b>	<b>11,801,100</b>	<b>11,347,102</b>



	Realization 2022 €	Budget 2022 €	Realization 2021 €
<b>Wages and Salaries</b>			
Salary costs of management	1,083,514	1,034,166	1,010,616
Salary costs OP	7,414,790	8,054,388	7,060,085
Salary costs OOP	1,742,561	1,577,663	1,719,579
Salary costs replacement own account	40,197	19,574	54,691
Replacement ERD	136,789	180,000	120,622
Salary costs individual arrangements	0	0	12,214
Salary costs reg.begel.startingteachers & school leaders	223,218	0	0
Parental leave salary costs	97,254	64,081	152,892
Correction of social charges	-1,335,895	0	-1,268,022
Correction premium PF	-105,749	0	-233,390
Correction premium VF	-4,030	0	-3,765
Correction pensions	-1,337,329	0	-1,346,257
Salary costs for senior citizens scheme	85,885	103,104	84,778
Salary cost recovery and support program	0	0	294,173
Salary costs EHK	684,290	0	20,458
Salary costs for lateral entrants	0	0	21,614
Continuing education	3,639	0	4,259
Salary costs G5 Emergency plan	58,425	8,000	54,442
Work costs through PSA	21,717	24,250	22,359
Salary costs zw related replacement	56,480	71,695	117,122
Taking unpaid leave	7,122	11,789	2,248
Salary costs work pressure reduction	170,287	0	297,288
	9,043,164	11,148,710	8,198,007
<b>Social Security</b>			
Social Security	1,335,895	0	1,268,022
	1,335,895	0	1,268,022
<b>Premium PF</b>			
Premium PF	119,499	0	233,390
	119,499	0	233,390
<b>Premium VF</b>			
Premium VF	4,030	0	3,765
	4,030	0	3,765
<b>Pension costs</b>			
Pension costs	1,337,329	0	1,346,257
	1,337,329	0	1,346,257
<b>Other personnel costs</b>			
Continuing education	71,736	88,700	59,027
School counseling costs	278	2,050	2,879
Mutation VU/EJU	3,316	0	7,940
Labor costs	67,115	43,800	56,365
Addition to provision ERD Sickness absenteeism	77,339	0	163,729
Endowment provision for anniversaries	8,798	0	7,119
Endowment provision WAB	-4,241	0	5,826
Other personnel costs	36,621	23,534	50,189
Personnel costs contract basis	211,464	495,556	36,853
Work costs through FA	28,592	28,500	32,042
Release of provision ERD sick leave	-75,738	0	0
Premiums Loyalis own account	44,272	38,000	37,502

	Realization 2022 €	Budget 2022 €	Realization 2021 €
Quality assurance	2,457	7,000	3,171
Costs of lateral entrants	0	0	4,000
	472,010	727,140	466,642
<b>Distributions (-/-)</b>			
Distributions (-/-)	-156,503	-74,750	-168,981
	-156,503	-74,750	-168,981

Staffing

	2022	2021
	Number of FTEs	Number of FTEs
DIR	10.65	11.14
ON	104.32	106.23
OOP	44.71	41.70
	159.68	159.07

## WNT Accountability 2022

The WNT applies to Stichting Haagsche Schoolvereniging

The maximum remuneration applicable to Stichting Haagsche Schoolvereniging in 2022 is: €154,000

### 1. Remuneration of top executives

1a. Senior senior executives with an employment contract and senior senior executives without an employment contract from the 13th month of the position, including those who are regarded as senior executives for another 4 years on the basis of their former position.

Data 2022	JF van der Vlugt
Amounts x € 1	
<b>Feature data</b>	Director
Start and end of job performance	202201/01-31-07
Scope of employment (as a part-time factor in fte)	1
Employment yes	
<b>remuneration</b>	
Pay plus taxable expense allowances €	72,327
Rewards payable on installment €	11,738
<i>Subtotal</i>	€84,065
Individually applicable remuneration maximum €	89,833
-/- Unduly paid and not yet refunded amount €	0
<b>Remuneration €</b>	<b>84,065</b>

The amount of the overrun and the reason why the overrun is or is not Allowed

naE

### Data 2021 Amounts x € 1

<b>Feature data</b>	Director/Director
Start and end of job performance	202101-01 - 31-12
Scope of employment (as a part-time factor in fte)	1.0
	Yes
<b>remuneration</b>	
Pay plus taxable expense allowances €	106.405
Rewards payable on installment €	21,578
<i>Subtotal</i>	€127,983
Individually applicable remuneration maximum €	149,000
<b>Remuneration €</b>	<b>127,983</b>

1b.Executive top officials without employment in the calendar month period 1to 12

**Data 2022**

Amounts x € 1

**J. Eijkhout**

Feature data

Director

Calendar year	2022	2021
Period of job performance in the calendar year (Start - end)	01/08 - 31/12	na
Number of calendar months of job performance in the calendar year	5.0	na
Scope of employment in hours per calendar year	440.0	na

**Individually applicable remuneration maximum**

Maximum hourly rate in the calendar year	€206	€199
Maximums based on the standard amounts per month	€143,000	na
Individually Applicable Maximum Entire Period calendar month 1 to 12	€90,640	na

**Remuneration (all amounts excluding VAT)**

Actual hourly rate lower than the (average) maximum hourly rate?	Yes, namely € 145,-	na
Remuneration in the relevant period	€63,800	na
Remuneration for the entire period of calendar months 1 to 12	€63,800	

-/- Unduly paid amount and amount not yet refunded	0	na
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remuneration	€63,800	na
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The amount of the overrun and the reason why the overrun is allowed or not	N/A
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Explanation of the claim for undue payment	N/A
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1d Top executives with a total remuneration of €1,800 or less

Data 2022	
Name of Senior Officer	Functio
C. Berendsen	Chair
M. van der Meer	M
B. Le Haen	e
JP van der Rest	m
J Twiss	be

Realization 2022	Budget 2022	Realization 2021
€	€	€

### 13 Depreciation

Land and buildings	35,236	36,369	35,236
Technical Affairs	43,863	52,460	41,482
Company car	4,460	4,460	4,460
Furniture	55,489	56,768	54,012
IT	133,776	154,905	142,893
OLP and equipment	77,700	83,500	74,387
	350,523	388,462	352,468

### 14 Housing costs

Rent housing/land	47,566	57,500	47,739
Maintenance facility allocation	107,200	141,150	178,750
Maintenance building/installations	112,317	85,750	70,789
Energy and water	113,369	136,000	125,226
Cleaning costs	288,031	273,500	275,104
Charges	23,218	31,800	27,185
Garden maintenance	7,398	8,500	17,335
Surveillance and security	15,896	22,500	20,252
Maintenance management	34,431	30,500	77,179
Other housing costs	277	110,000	210
Gym maintenance	8,730	5,250	4,396
	758,433	902,450	844,163

### 15 Other institutional expenses

#### *Administration and management costs*

Administration and management	66,257	87,675	69,864
Travel and accommodation	5,672	4,150	2,139
Accountant fees	11,344	11,250	10,672
Telephone charges	56,740	38,750	55,287
Other administration and management	1,432	11,500	11,382
Accountancy fees, other activities	6,571	0	0
	148,016	153,325	149,344

#### *Inventory and equipment*

Maintenance replacement furniture	2,548	2,200	2,256
	2,548	2,200	2,256

	Realization 2022 €	Budget 2022 €	Realization 2021 €
<i>Other</i>			
Recruitment costs	50,734	39,750	10,879
Representation costs	16,477	24,250	24,018
Contributions	59,771	49,450	54,178
Extracurricular activities	110,741	82,750	88,793
Employee participation	1,643	4,450	309
Connection radio / TV	937	100	3,404
Insurances	14,856	7,000	8,818
Postage / printing	15,072	17,450	10,625
PR	177	2,000	0
Canteen costs	19,412	14,500	14,262
Cultural education	38,066	24,750	25,068
School test / examination / guidance	73,242	94,500	77,645
Projects	8	28,416	0
School fund charges	104,510	71,000	88,864
For better or worse	3,643	3,250	4,167
Miscellaneous expenses	59,843	19,000	80,519
Municipality, school social work	3,150	0	1,890
Cost of hot meals	302	0	205
Moving costs	0	20,000	0
Suitable education	93	0	1,880
Parent council	4,267	2,750	9,400
	576,944	505,366	504,922

<i>Learning resources (PO)</i>			
Teaching learning package	192,586	210,900	162,127
Information technology	134,553	123,250	116,395
Copy costs	68,112	55,000	63,477
	395,251	389,150	342,000

<b>Total Other institutional expenses</b>	<b>1,122,759</b>	<b>1,050,041</b>	<b>998,522</b>
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## Financial income and expenses

### 16 Financial charges

Other financial charges	21,652	25,000	24,686
	21,652	25,000	24,686

<b>Total financial income and expenses</b>	<b>-21,652</b>	<b>-25,000</b>	<b>-24,686</b>
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Fee specification

	Realization 2022	Budget 2022	Realization 2021
Fee specification			
Examine annual accounts	11,344	11,250	10,672
Other audit assignments	0	0	0
Tax advice	6,572	0	0
Other non-audit services	0	0	0
<b>Total accountant expenses</b>	<b>17,916</b>	<b>11,250</b>	<b>10,672</b>



## B7 Overview related parties

### Model E: Related parties

Name	Legal Form 2022	Registered office	Codeactivities	Equity 31- 12-2022 EUR	Result year 2022 EUR	Art.2:403 Dutch Civil Code Yes No	Participati on %	Consolidatio n Yes No
Foundation for Appropriate Primary Education Haaglanden		The Hague	4			No	0	No

Code activities: 1. contract education, 2. contract research, 3. real estate, 4. other

**B10 Off-balance sheet assets and liabilities**

*Rent*

Creditor	Duration	End date	amount per year
Kyocera, copiers and printers	72 months	March 1, 2023	16,972

*Other*

Creditor	Duration	End date	amount per year
Sense Cleaning & Company Services BV	10 years	June 14, 2032	224,194
The Free Energy Producer BV (DVEP), gas and electricity supply agreement	5 years	December 31, 2025	na

**B11 EVENTS AFTER BALANCE SHEET DATE**

No events have occurred after the end of the financial year that may be important for the interpretation of the figures.

**B13 SIGNATURE ANNUAL REPORT**

Adopted by the board of the Haagsche Schoolvereniging foundation in The Hague on 13-06-2023

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Mrs IMT La Haye

Approved by the Supervisory Board of the Haagsche Schoolvereniging foundation in The Hague on 13-06-2023

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Mr. C. Berendsen (chairman) Mrs.

B. Le Haen-de-Croon

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Mr. JI van der Rest Mrs.

M. Sietaram-van der Meer

**C1 STATUTORY REGULATIONS REGARDING APPROPRIATION OF RESULT**

The institution has not included any provisions in its articles of association regarding the distribution of the result. There is therefore no statutory provision for profit appropriation.

C2 AUDIT STATEMENT

Insert audit statement sheet 1

Insert audit statement sheet 2