

Stichting Delft Road Safety Courses
Gasthuisland 10
2635MZ DEN HOORN

1001112-1-2025

Inhoudsopgave

	Pagina
1. Accountantsrapport	
1.1 Samenstellingsverklaring van de accountant	2
1.2 Algemeen	3
1.3 Resultaten	4
1.4 Financiële positie	5
1.5 Meerjarenoverzicht	6
2. Bestuursverslag	
2.1 Bestuursverslag	8
3. Jaarrekening	
3.1 Balans per 31 december 2025	17
3.2 Staat van baten en lasten over 2025	19
3.3 Grondslagen van waardering en resultaatbepaling	20
3.4 Toelichting op de balans	22
3.5 Toelichting op de staat van baten en lasten	24
3.6 Overige toelichtingen	26

1. ACCOUNTANTSRAPPORT

Aan het bestuur van
Stichting Delft Road Safety Courses
Gasthuisland 10
2635MZ DEN HOORN

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Tilburg 23 juni 2026

Geacht bestuur ,

1.1 Samenstellingsverklaring van de accountant

The financial statements of Stichting Delft Road Safety Courses., located in Delft, have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at December 31, 2025 and the profit and loss accounts for the year then ended with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Part 9 of Book 2 of the Dutch Civil Code. To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Stichting Delft Road Safety Courses. We have not performed any audit or review procedures that would enable us to express an opinion or conclude on the truthfulness of the financial statements.

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

1.2 Algemeen

Oprichting stichting

De stichting is opgericht op 9 december 2016. De stichting is ingeschreven bij de Kamer van Koophandel onder nummer 67444458.

Bestuur

Het bestuur van de Stichting wordt in 2025 gevormd door:

H.L. Stipdonk, voorzitter

J.H. Koster, lid van bestuur, penningmeester (overleden 06-02-26)

F.E. Smith, lid van bestuur, secretaris

R.A.J. Cuypers, lid van bestuur (tot 15-3-25)

M. Damen, lid van bestuur

P.W.M. Snoeren, lid van bestuur

1.3 Resultaten

Bespreking van de resultaten

	Werkelijk 2025	Begroting 2025	Werkelijk 2024
	€	€	€
Baten	199.404	188.404	194.278
Organisatiekosten	72.497	75.305	68.164
Lezingen	62.127	63.003	55.177
Algemene Stichtingkosten	85.576	84.647	67.674
Som der lasten	220.200	222.955	191.015
Saldo baten en lasten	-20.796	-34.551	3.263

1.4 Financiële positie

Ter verkrijging van een inzicht in de financiële positie van de stichting verstrekken wij u de navolgende overzichten. Deze zijn gebaseerd op de gegevens uit de jaarrekening. Wij geven hierna een opstelling van de balans per 31 december 2025 in verkorte vorm.

Analyse van de financiële positie

	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
Op korte termijn beschikbaar		
Vorderingen	22.000	33.275
Liquide middelen	<u>111.361</u>	<u>144.501</u>
	133.361	177.776
Kortlopende schulden	<u>-32.622</u>	<u>-56.241</u>
Liquideitssaldo = werkkapitaal	100.739	121.535
Vastgelegd op lange termijn		
Gefinancierd met op lange termijn beschikbare middelen	<u>100.739</u>	<u>121.535</u>
Financiering		
Stichtingsvermogen	<u>100.739</u>	<u>121.535</u>

1.5 Meerjarenoverzicht

	<u>31-12-2025</u>	<u>31-12-2024</u>	<u>31-12-2023</u>	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€	€	€	€
Activa					
Vlottende activa					
Vorderingen	22.000	33.275	24.132	55.300	23.900
Liquide middelen	<u>111.361</u>	<u>144.501</u>	<u>106.912</u>	<u>111.629</u>	<u>100.586</u>
Totaal activa	<u><u>133.361</u></u>	<u><u>177.776</u></u>	<u><u>131.044</u></u>	<u><u>166.929</u></u>	<u><u>124.486</u></u>
Passiva					
Stichtingsvermogen	100.739	121.535	118.272	126.885	116.962
Kortlopende schulden	<u>32.622</u>	<u>56.241</u>	<u>12.772</u>	<u>40.044</u>	<u>7.524</u>
Totaal passiva	<u><u>133.361</u></u>	<u><u>177.776</u></u>	<u><u>131.044</u></u>	<u><u>166.929</u></u>	<u><u>124.486</u></u>
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
	€	€	€	€	€
Baten	199.404	194.278	135.310	147.000	164.131
Saldo baten en lasten	-20.796	3.263	-8.613	9.923	23.498

Tot het geven van nadere toelichtingen zijn wij graag bereid.

Met vriendelijke groet,

De Beer Accountants & Belastingadviseurs B.V.

J. van de Riet-Nouwen AA

2. BESTUURSVERSLAG



DRSC Board Report 2025

Delft Road Safety Courses (DRSC)

Introduction

This Board Report provides an overview of all activities, organizational development, and financial accountability of the Delft Road Safety Courses foundation, hereafter “DRSC”, for the period January–December 2025. Detailed financial information is included in the financial statements prepared by the external accountant.

The Board held meetings on 12 May (25th meeting), 16 June (online, 26th meeting), and 28 November 2025 (27th meeting). The “Small Board” (chair, secretary, treasurer and director) convened on 31 January and 30 September 2025. All meetings and Board decisions are recorded in the minutes of each meeting.

The fiscal year ran from 1 January to 31 December 2025.

Activities

The goal of DRSC is to provide high-level capacity development for road safety professionals working in government, the private sector, civil society, and research institutions in low- and middle-income countries (LMICs). DRSC aims to broaden and deepen participants’ understanding and scientific knowledge of road crash risk factors, the impact of road traffic injury, and road safety management.

In 2025, DRSC delivered three courses and undertook a range of complementary activities, marking the final year of the grant period 2022–2025 under the FIA Foundation multi-annual grant. An overview of key highlights is provided below.

Delft Road Safety Course for LMICs 2024–2025

The 2024–2025 Delft Road Safety Course for Low- and Middle-Income Countries was delivered in a blended format, consisting of an online programme in October–November 2024 and an in-person classroom course in Delft in April 2025. The course was led by Govert Schermers (SWOV) and Mark King (Queensland University of Technology, CARRS-Q), with contributions from 11 international and national lecturers and researchers.

A total of 60–61 applications were received. Following review by an independent selection committee, 39 participants were admitted to the online course. Of these, 30 successfully

completed the online component, and 25 were selected for the in-person course in Delft, of whom 17 attended the full week.

The classroom course comprised eight modules covering the Safe System approach, road safety management, speed management, infrastructure safety, data-driven policy, and the development of strategic road safety plans tailored to LMIC contexts. Practical elements included use of tools such as iRAP and SafetyCube, a technical visit to TU Delft, and a field tour. The final group assignment required participants to develop a strategic road safety plan for a defined regional context.

Participant feedback was very positive, with an overall rating of 4.5 out of 5, consistent with the online component.

Advanced Course: Powered Two Wheelers

In late 2024, DRSC delivered its first dedicated online course on powered two- and three-wheeler (P2W) road safety, reaching 25 participants from four continents, primarily from LMICs. The course was led by Dr. Hilda María Gómez (Colombia) in cooperation with the WHO. Participant feedback was highly positive, with the course described as highly practical and directly applicable to professional practice.

Train-the-Trainer Programme

In Autumn 2025, DRSC implemented a pilot Train-the-Trainer (ToT) programme for its alumni — a strategic next step in strengthening sustainable capacity development. The programme was designed to enable alumni to act as multipliers, developing and delivering locally relevant road safety training within their own organisations and networks.

The pilot engaged 17 DRSC alumni and was prepared and delivered by Teije Gorris and Ahmed Ksentini. It focused on adult learning principles, training design, facilitation skills, peer learning, and implementation planning. The final session was held on 9 December 2025. Evaluation results indicate high overall satisfaction, and many participants reported clear intentions to launch a local training initiative within the next 6–12 months.

Communications and Alumni Network

DRSC implemented a structured communications and alumni engagement programme throughout 2025. Key activities included:

- Three quarterly newsletters published and promoted via social media, reaching over 500 subscribers.
- 10 news items published on the DRSC website; over 50 posts shared on Facebook and LinkedIn.
- Facebook interactions increased by 70%; LinkedIn followers grew by 54%.
- Four alumni 'spotlight' stories published, and an 'Alumni Voices' social media video produced.
- An alumni engagement plan developed and presented to the Board in November 2025.
- Initial steps toward a CRM system taken, including requirements mapping and contact-detail collection via alumni surveys.

Communications activities were executed by Corrine Vibert (EASST) in close coordination with the Director.

Fourth Global Ministerial Conference on Road Safety – Marrakech

From 18–20 February 2025, DRSC participated in the Fourth Global Ministerial Conference on Road Safety in Marrakech, organised by the Kingdom of Morocco in collaboration with the WHO. DRSC hosted an alumni networking breakfast bringing together approximately 40–50 alumni, Board members and lecturers, and contributed to sessions on Safe System adaptation, active mobility, youth engagement and data-driven road safety. The Conference concluded with the Marrakesh Declaration, closely aligned with DRSC’s mission.

14-Year Impact Analysis

In 2025, DRSC published an independent analysis of its achievements over 14 years of course delivery. Since its establishment in 2012, DRSC has delivered around 20 international and regional courses, training over 600 road safety professionals from more than 90 countries. The analysis demonstrates sustained impacts on professional careers, institutional practices, and the development of local training initiatives led by DRSC graduates.

Other Activities

In addition to activities supported through the FIA Foundation multi-annual grant, the following additional activities took place in 2025:

- Quality review of road safety e-learning developed by UNITAR, at the request of the FIA Foundation.
- Advisory board role for FREDengineering, supporting curriculum development for the Regional Centre of Excellence on road safety in Tanzania.
- A knowledge-exchange session for the Indonesian Traffic Police, focusing on Safe System-based enforcement and speed management.
- A Safe System-based session on safe infrastructure for active mobility users, delivered in cooperation with the World Bank’s ACTIVE training workshop, co-funded by the Dutch Ministry of Infrastructure and Water Management.
- Launch of an open DRSC course on safe infrastructure for professionals in South Asia, organised in cooperation with the University of Moratuwa. Unfortunately, the course did not attract sufficient registrations and was postponed.
- Course development initiatives in cooperation with DRSC alumni and partners in Chile, Malaysia, Uruguay and Africa.

Strategic Developments

DRSC is actively working to create lasting, long-term impact. In recent years DRSC has invested increasing effort in project development and in building and strengthening partnerships. These efforts are central to extending DRSC’s reach and to securing its institutional and financial sustainability. Project development and partnership building will remain a key strategic activity throughout the coming five-year period (2026–2030). The developments described below reflect the most significant strategic steps taken in 2025.

Collaboration with Delft University of Technology

TU Delft is one of the founding partners of DRSC and has collaborated closely with the foundation throughout its existence. This long-standing relationship remains a cornerstone of DRSC's academic credibility and the scientific quality of its programme.

TU Delft remained a key strategic partner for DRSC in 2025. During the Annual Course, participants engaged directly with TU Delft researchers through lectures, demonstrations, and a technical visit. The assignment with Prof. Marjan Hagenzieker (TU Delft) as scientific advisor was concluded with outcomes delivered in early 2025. Cooperation in the context of online learning and the TU Delft online road safety course was explored, leading to an in-principle decision to use the TU Delft online course as part of the online component of the DRSC annual course 2026/27. These steps explore further possibilities to deepen the collaboration in the years ahead.

New Multi-Annual Grant Agreement with FIA Foundation

In December 2025, DRSC signed a new Multi-Annual Grant Agreement with the FIA Foundation for the period 2026–2030. This represents a significant milestone, confirming the FIA Foundation's continued confidence in DRSC's approach and securing the financial foundation for DRSC's programme activities in the coming years.

The new agreement underlines the strategic importance of continued investment in Safe System capacity development for low- and middle-income countries, where over 90% of road traffic deaths occur. Building competent local road safety leadership remains a central pillar of the UN Global Plan for the Decade of Action for Road Safety 2021–2030, and DRSC's programme contributes directly to this global agenda.

At the heart of the 2026–2030 programme is DRSC's theory of change. The annual Delft Road Safety Course forms the foundation, equipping professionals from LMICs with the knowledge and skills to apply the Safe System approach in their own contexts. The Train-the-Trainer programme and the alumni activities are instrumental in extending this impact: their purpose is to develop a growing network of alumni who act as ambassadors and agents of change in their own countries and regions. Through them, DRSC seeks to multiply its reach — not only by carrying out capacity development actions, but also by initiating and supporting broader road safety actions, with the continued backing of DRSC. Continued efforts in developing partnerships and projects are essential to sustaining and scaling this model.

To realise this, DRSC will continue and intensify its strategic collaboration and project development with a broad range of stakeholders throughout the coming five years. These include academic and research institutions, regional and thematic road safety organisations, the WHO and multilateral development banks, national governments, and the private sector, as well as FIA Foundation partners and grantees. The programme is also designed to create synergies with the FIA Foundation's wider portfolio — for example its work on child health, powered two-wheeler safety, climate and active mobility, and equity — while engaging the wider community of road safety actors to co-develop tailor-made and regional courses and to mobilise additional funding.

Strategic Partners and Fundraising

DRSC's work depends on a network of strategic partners who contribute to programme quality, institutional credibility, and financial sustainability. Alongside TU Delft, SWOV, Road Safety for All and EASST contribute expertise in course leadership, content, communications, and alumni engagement.

DRSC actively works to maintain and expand its partner network as a means of both strengthening programme delivery and diversifying its financial base. Commercial partners Transoft and VIA Software provided course sponsorships in 2025, demonstrating industry support for DRSC's mission. Partnerships with organisations such as iRAP, the FIA, UNEP, the World Bank, ACTIVE, and the Alliance for Road Safety NGOs represent further opportunities to develop joint programming and co-financing. The Board considers the further development of these partnerships to be of strategic importance for DRSC's long-term continuity.

In 2025, DRSC continued its efforts to diversify revenue streams and reduce dependency on a single funding source. Key fundraising activities and outcomes included:

- Course sponsorship of €7k by Transoft.
- Course sponsorship of €3.5k by VIA Software.
- Financial contributions totalling approximately €18k by Dutch foundation Stichting Road Safety Fund, supporting alumni engagement activities, an alumni event, and general organisation.
- Co-funding of €5k by the Dutch Ministry of Infrastructure and Water Management for the ACTIVE programme.
- The revised scholarship policy, introduced in 2024 to encourage participants to actively seek their own funding, continued to support self-paid course fees. For the classroom course this resulted in a contribution of approximately €17k.

Organization

DRSC contracts all staff on a project basis. The organizational structure in 2025 remained largely unchanged compared to 2024. Since 2021, DRSC has contracted Teije Gorris as Director (initially as Programme Director, and as Director since October 2022), through DTV Consultants until 31 December 2023 and from GO-bility as of 1 January 2024. His assignment, granted on the basis of the DRSC annual project plan, continued throughout 2025. Administration and course coordination continued to be supported by DTV Consultants, consistent with the arrangement in place since 2022. During the year, the Board initiated an exploration of alternative administrative arrangements to better align with DRSC's organizational development and cost structure going forward.

Board

The Board faced a change in its composition in 2025. Rita Cuypers completed her second and final term on 13 March 2025 and stepped down as a Board member. She continues to be involved with DRSC as an agenda member of the Board. The Board expressed its appreciation for her contribution. In 2025, the Board consisted of the following members:

H.L. Stipdonk	Chair
J.H. Koster	Treasurer (†6 February 2026)
F.E. Smith	Secretary
R.A.J. Cuypers	Member (until 13 March 2025)
M. Damen	Member
P. Snoeren	Member

Jan Herman Koster passed away on 6 February 2026. He served as Treasurer of DRSC since 2021 and was an engaged and valued member of the Board throughout his tenure. Jan Herman played an important role in DRSC's financial governance and organisational development. The Board expresses its sincere gratitude for his many years of dedicated service and his significant contribution to DRSC.

Positions and Partners

Director

Teije Gorris (via GO-bility)

Course Leaders

- Delft Road Safety Course for LMICs: Govert Schermers (SWOV) and Mark King (Queensland University of Technology, CARRS-Q)
- Powered Two Wheelers: Dr. Hilda María Gómez
- Train-the-Trainer: Teije Gorris and Ahmed Ksentini

Scientific Advisor

Prof. Dr. Marjan Hagenzieker (TU Delft)

Communications Coordinator

Corrine Vibert (EASST)

Alumni Coordinator

Felix Packer Allsopp (EASST)

Course Coordinator

Zwanet Verhoek (DTV Consultants)

Secretarial Support

Eleonora Springer (DTV Consultants)

Finance and Control

Danielle Leenders (DTV Consultants)

Financial Accountability

Overview

Referencing the financial statement on section 1.3 Resultaten. The 2025 budget was based on the delivery of three courses (the Delft Road Safety Course for LMICs classroom week, the Advanced Course on Powered Two Wheelers, a project to analyse DRSC's achievements over 14 years, and the Train-the-Trainer programme), several project-based activities (FREDengineering advisory board, UNITAR e-learning review, ACTIVE programme), and general organisational costs including communications, alumni engagement and director activities.

The corrected budget¹ projected total costs of approximately €223,000 and total revenues of approximately €188,500, resulting in a budgeted deficit of approximately €34,500. This deficit was anticipated, partly because the Train-the-Trainer programme was postponed from

¹ The budget figures used in this report are based on a corrected version of the budget approved by the Board on 28 November 2025. The original budget contained a calculation error that omitted one project's costs (KP 104: review of UNITAR e-learning) from the cost total, while its revenues were correctly included.

2024 (with revenues already booked that year) and partly as a deliberate decision to draw down reserves to an appropriate level.

Compared with the 2024 realisation, the main difference is found on the cost side. In 2025 DRSC delivered the in-person classroom week of the Delft Road Safety Course — the foundation's core activity and a significant cost item — whereas this course did not take place in 2024. On the revenue side, fewer revenues were budgeted for 2025 because part of the related income had already been received in 2024. That 2024 income was added to the reserves to be spent in 2025. The deficit was therefore an intended one, to be covered by drawing down those reserves.

Costs

Actual total costs were approximately €220,100, roughly €2,900 below the corrected budget of €223,000. A detailed breakdown of the cost categories is provided in the financial statements (section 3.5, Toelichting op de staat van baten en lasten, notes 7–9).

To explain what lies behind these figures, costs in this report are attributed across three categories. Organisatiekosten (note 7) covers everything related to organising the courses, excluding both overhead - recorded under Algemene stichtingskosten (note 9) - and the costs of delivering the courses and projects themselves, which are attributed to Lezingen (note 8).

Within Organisatiekosten (note 7), programme management (€48,093) is the largest subcategory, comprising course coordination, the Director's involvement in the courses for project oversight and quality control, and course-related invoicing. These costs are broadly comparable to 2024; the differences are explained mainly by the annual classroom course taking place in 2025 and not in 2024. In 2024 the costs of the course leaders (cursusleiders) were recorded under Organisatiekosten; for 2025 these have been attributed to Lezingen (note 8), as in practice their work concerns the content of the courses rather than their organisation. Travel and accommodation costs (reis- en verblijfskosten), and the difference compared with 2024, likewise relate to the classroom course being held in 2025 and not in 2024.

Viewed in aggregate, course-related costs were in line with the budget.

General foundation costs (9 Algemene stichtingskosten) increased from approximately €67,700 in 2024 to €85,600 in 2025, an increase of approximately €17,900. These factors explain this rise. First, communications costs were higher, reflecting the more intensive alumni engagement programme in 2025: activities included the alumni networking event at the Marrakech Ministerial Conference (booked under general communications, within Algemene stichtingskosten), the alumni spotlight series, and an expanded communications programme executed by EASST. Second, fundraising and development costs increased, reflecting intensified efforts to diversify income and develop new partnerships — including preparation of the new FIA Foundation grant application.

Revenues

Actual total revenues were approximately €199,400, roughly €11,000 above the corrected budget of €188,500. The FIA Foundation multi-annual grant (€110,000), course fees, seat sponsorships from Transoft (€7,000) and VIA Software (€3,500), and project-based revenues were all in line with the budget. The positive deviation is almost entirely explained by the Stichting Road Safety Fund (sRSF) contribution for 2025–2026 alumni engagement activities. This contribution (€13,000) was received in full in 2025, whereas the budget had assumed it would be split across two years (€2,000 in 2025, the remainder in 2026). The earlier receipt reflects the agreed timing with sRSF and does not represent additional income over the full programme period. The revenue categories are set out in the financial statements (section 3.2, Staat van baten en lasten, and section 3.5, note 6 Baten).

Result

The actual result for 2025 is a deficit of approximately €20,800 (costs €220,200 minus revenues €199,400; see section 3.2, Staat van baten en lasten). This is considerably better than the budgeted deficit of €34,500, primarily due to the higher-than-budgeted revenue from the sRSF alumni contribution; the variance against budget is set out in section 3.5 under 'Analyse verschil uitkomst met begroting'. The deficit is charged to the general reserve. Following a restructuring of DRSC's reserves in 2025, the foundation holds a continuity reserve of €30,000 and a general reserve of €70,700, for a total equity of €100,700 (see section 3.4, Toelichting op de balans, note 3 Stichtingsvermogen). The Board considers the financial position to be sound and is committed to maintaining adequate reserves to safeguard organisational continuity. Active efforts to diversify income — through partnerships, sponsorships, and multi-source project funding — are continued in line with the financial strategy for 2026–2030.

As confirmed in section 1.4 Financiële positie of the financial statements prepared by the accountant, DRSC's financial position is solid. The foundation holds sufficient reserves, and this year's result represents an intended, controlled reduction of those reserves.

Signing

This Board Report was approved by the Board of DRSC on 15 June 2026.

3. JAARREKENING

3.1 Balans per 31 december 2025

(na voorstel resultaatverdeling)

		31-12-2025		31-12-2024	
		€	€	€	€
ACTIVA					
Vlottende activa					
Vorderingen	1		22.000		33.275
Liquide middelen	2		111.361		144.501
Totaal activazijde			<u>133.361</u>		<u>177.776</u>

		31-12-2025		31-12-2024	
		€	€	€	€
PASSIVA					
Stichtingsvermogen	3		100.739		121.535
Kortlopende schulden					
Schulden aan leveranciers en handelskredieten	4	17.052		40.338	
Overige schulden en overlopende passiva	5	15.570		15.903	
			32.622		56.241
Totaal passivazijde			<u>133.361</u>		<u>177.776</u>

3.2 Staat van baten en lasten over 2025

		Werkelijk 2025 €	Begroting 2025 €	Werkelijk 2024 €
Baten	6			
Subsidiebaten		152.430	152.430	161.275
Ontvangen bijdragen		46.974	35.974	33.003
		<u>199.404</u>	<u>188.404</u>	<u>194.278</u>
Lasten				
Organisatiekosten	7	72.497	75.305	68.164
Lezingen	8	62.127	63.003	55.177
Algemene Stichtingkosten	9	85.576	84.647	67.674
		<u>220.200</u>	<u>222.955</u>	<u>191.015</u>
Som der lasten				
		<u>-20.796</u>	<u>-34.551</u>	<u>3.263</u>
Saldo baten en lasten				
Bestemming saldo van baten en lasten				
Algemene reserve		<u>-20.796</u>		<u>3.263</u>

3.3 Grondslagen van waardering en resultaatbepaling

Informatie over de rechtspersoon

Algemene toelichting

De belangrijkste activiteiten van de rechtspersoon

De activiteiten van Stichting Delft Road Safety Courses, statutair gevestigd te Delft bestaan voornamelijk uit het ondersteunen van het algemeen belang door het bevorderen van de verkeersveiligheid in ontwikkelingslanden (low and middle income countries, hierna ook te noemen: LMIC).

De stichting is ingeschreven in het handelsregister onder nummer 67444458.

Informatieverschaffing over schattingen, oordelen, veronderstellingen en onzekerheden

Bij toepassing van de grondslagen en regels voor het opstellen van de jaarrekening vormt de leiding van Stichting Delft Road Safety Courses zich verschillende oordelen en schattingen die essentieel kunnen zijn voor de in de jaarrekening opgenomen bedragen. Indien het voor het geven van het in artikel 2:362 lid 1 BW vereiste inzicht noodzakelijk is, is de aard van deze oordelen en schattingen inclusief de bijbehorende veronderstellingen opgenomen bij de toelichting op de desbetreffende jaarrekeningposten.

Algemene grondslagen voor verslaggeving

De standaarden op basis waarvan de jaarrekening is opgesteld

De jaarrekening is opgesteld volgens de Richtlijnen voor de jaarverslaggeving voor kleine Organisaties-zonder-winststreven (Rjk C1). Deze zijn in lijn met de vereisten voor kleine rechtspersonen die onder titel 9 boek 2 BW vallen.

Algemene grondslagen voor waardering activa en passiva

De waardering van activa en passiva en de bepaling van het resultaat vinden plaats op basis van historische kosten, tenzij anders vermeld.

Algemene grondslagen bepaling resultaat

Het saldo van de baten en lasten wordt berekend door het verschil van de aan het jaar toe te rekenen baten te verminderen met de lasten die nodig zijn om deze te realiseren.

Vergelijkende cijfers

De vergelijkende cijfers van het voorgaande boekjaar zijn, waar nodig, slechts qua rubricering voor vergelijkingsdoeleinden aangepast.

Grondslagen

Vorderingen

Vorderingen worden opgenomen tegen nominale waarde, rekening houdend met eventuele verminderingen voor het risico van oninbaarheid. Deze verminderingen worden bepaald op basis van individuele beoordeling van de vorderingen. Voor zover niet anders is vermeld hebben de vorderingen een looptijd van korter dan 1 jaar.

Liquide middelen

Liquide middelen bestaan uit kas, banktegoeden en deposito's met een looptijd korter dan twaalf maanden. Rekening-courantschulden bij banken zijn opgenomen onder schulden aan kredietinstellingen onder kortlopende schulden. Liquide middelen worden gewaardeerd tegen nominale waarde.

Kortlopende schulden

Kortlopende schulden worden bij de eerste verwerking gewaardeerd tegen nominale waarde. Daarbij dient een zakelijke rente in aanmerking te worden genomen.

Baten

Subsidiebaten worden toegerekend op basis van de gerealiseerde (in-)directe bestedingen aan de doelstelling binnen de in de subsidiebeschikking vastgelegde kaders.

Overige bedrijfskosten

De kosten worden bepaald op historische basis en toegerekend aan het verslagjaar waarop zij betrekking hebben.

3.4 Toelichting op de balans

VLottende activa

	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
1 Vorderingen		
Overlopende activa	<u>22.000</u>	<u>33.275</u>
Overige vorderingen en overlopende activa		
Nog te factureren bedragen	<u>22.000</u>	<u>33.275</u>
2 Liquide middelen		
Rabobank	<u>111.361</u>	<u>144.501</u>

De liquide middelen staan ter vrije beschikking aan de stichting.

3 Stichtingsvermogen

In onderstaand overzicht is het verloop van het eigen vermogen weergegeven:

	Bestemmings- reserve	Bestemmings- reserve verlies op projecten	Bestemmings- reserve ontwikkelingsproj- ecten	Algemene reserve	Totaal
	€	€	€	€	€
Stand per 1 januari 2025	35.623	15.000	18.341	52.571	121.535
Mutatie uit resultaatverdeling	-	-	-	-20.796	-20.796
Overboeking	-5.623	-15.000	-18.341	38.964	-
Stand per 31 december 2025	<u>30.000</u>	<u>-</u>	<u>-</u>	<u>70.739</u>	<u>100.739</u>

In 2025 heeft het bestuur besloten de reserves te herstructureren naar een continuïteitsreserve (bestemmingsreserve) en een algemene reserve. Daarbij is de egalisatiereserve hernoemd tot algemene reserve.

De continuïteitsreserve betreft een door het bestuur gevormde bestemmingsreserve, bedoeld om financiële risico's op te vangen en de voortzetting van de activiteiten op korte en middellange termijn te waarborgen.

De omvang van de reserve is door het bestuur vastgesteld op basis van een inschatting van de benodigde financiële buffer, rekening houdend met de aard van de activiteiten, de mate van afhankelijkheid van externe inkomsten en de aanwezige risico's.

Kortlopende schulden

	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
4 Schulden aan leveranciers en handelskredieten		
Crediteuren	<u>17.052</u>	<u>40.338</u>
	<u>31-12-2025</u>	<u>31-12-2024</u>
	€	€
5 Overige schulden en overlopende passiva		
Nog te betalen kosten	11.967	11.933
Reservering accountantskosten	<u>3.603</u>	<u>3.970</u>
	<u>15.570</u>	<u>15.903</u>

3.5 Toelichting op de staat van baten en lasten

	Werkelijk 2025 €	Werkelijk 2024 €
6 Baten		
Subsidiebaten	152.430	161.275
Ontvangen bijdragen	46.974	33.003
	<u>199.404</u>	<u>194.278</u>
7 Organisatiekosten		
Programma management	48.093	43.164
Reis-en verblijfskosten	21.291	-
Catering	2.903	-
Overige organisatiekosten	210	-
Onvoorzien	-	3.000
Kosten cursusleiders	-	22.000
	<u>72.497</u>	<u>68.164</u>
8 Lezingen		
Lezingen	<u>62.127</u>	<u>55.177</u>
9 Algemene Stichtingskosten		
Algemene stichtingskosten	<u>85.576</u>	<u>67.674</u>

Analyse verschil uitkomst met begroting

	Werkelijk 2025	Begroting 2025	Verschil	
	€	€	€	%
Baten	199.404	188.404	11.000	5,8
	199.404	188.404	11.000	5,8
Organisatiekosten	72.497	75.305	-2.808	-3,7
Lezingen	62.127	63.003	-876	-1,4
Algemene Stichtingkosten	85.576	84.647	929	1,1
Som der lasten	220.200	222.955	-2.755	-1,2
Saldo baten en lasten	-20.796	-34.551	13.755	39,8

3.6 Overige toelichtingen

Gemiddeld aantal werknemers

Informatieverschaffing over gemiddeld aantal werknemers over de periode

Gedurende het boekjaar had de stichting geen personeel in dienst, evenals gedurende het vorige boekjaar.

Bezoldiging van bestuurders en commissarissen

Informatieverschaffing over bezoldiging van bestuurders en commissarissen

De bestuursleden van Stichting Delft Road Safety Courses hebben gedurende het boekjaar voor hun bestuursactiviteiten geen vergoeding ontvangen, evenals gedurende het vorige boekjaar.

Delft, 23 juni 2026
Stichting Delft Road Safety Courses

Naam	Handtekening
De heer H.L. Stipdonk Voorzitter	

De heer F. Smith
Secretaris

De heer M. Damen
Lid van bestuur

De heer P.W.M. Snoeren
Lid van bestuur