



HEDWIG AND
ROBERT SAMUEL
FOUNDATION



ANNUAL REPORT **2021**

"Give youth a chance."



Dear Reader,

2021 was the second year that the foundation worked under pandemic conditions. A year that once again demanded a lot from all of us, especially a high degree of flexibility and motivation from our students. But it also required above-average commitment from our staff in the project countries to meet all the corona-related demands and the students' increased need for support - for example, in online learning or in coping with economic hardships in their families.

We are pleased that a new batch was able to start their technical education at the foundation, after we had to cancel the start of a new batch in 2020. Nonetheless, the academic year would continue to be characterised by restrictions and unpredictability due to the pandemic. In Costa Rica and Nicaragua, the scholarship holders already selected in 2020 had to wait almost a year for their technical education to begin. What a relief for the young people when the time finally came! And a vote of confidence in the foundation that the vast majority of them had persevered for so long. In India, the entire application process had to be carried through virtually. It was no easy task to identify suitable candidates under such circumstances.

How fortunate that we could rely on the support of long-standing partners in the process. Even in Corona times, the companies cooperating with us offered our students apprenticeships and took them on as permanent employees - this system has worked to the advantage of all sides for many years. We were also able to initiate and implement vocational training courses, workshops and environmental protection initiatives in cooperation with and with the support of other private as well as public organisations. In addition, generous donations in kind - such as the donation on the cover of this annual report - help to train our scholarship holders with state-of-the-art technology.

Because our technical education will offer them new perspectives for their future lives.

Sincerely

A handwritten signature in blue ink, which appears to read "Martin Barth". The signature is fluid and cursive.

Martin Barth

President of the Board



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WHO WE ARE AND WHAT WE DO

ABOUT SAMUEL FOUNDATION

Hedwig and Robert Samuel Foundation was established in 1932 by a merchant couple from Düsseldorf of the same name. It is a non-profit foundation under private law which focuses on supporting economically disadvantaged young people in the area of technical education. It falls under the category of operating foundation.

Since 1993, we have been initiating and implementing our own projects for technical education and have been mainly working in Central America and Asia. We also cooperate with other aid organisations at home and abroad.

The head office of the foundation is located in Düsseldorf. The foundation has its own branches and Centres for Technical Education in its project countries.

The foundation's activities are mainly financed through the income generated from the administration of its properties.



VISION – MISSION

OUR PRINCIPLES MAKE US STRONG

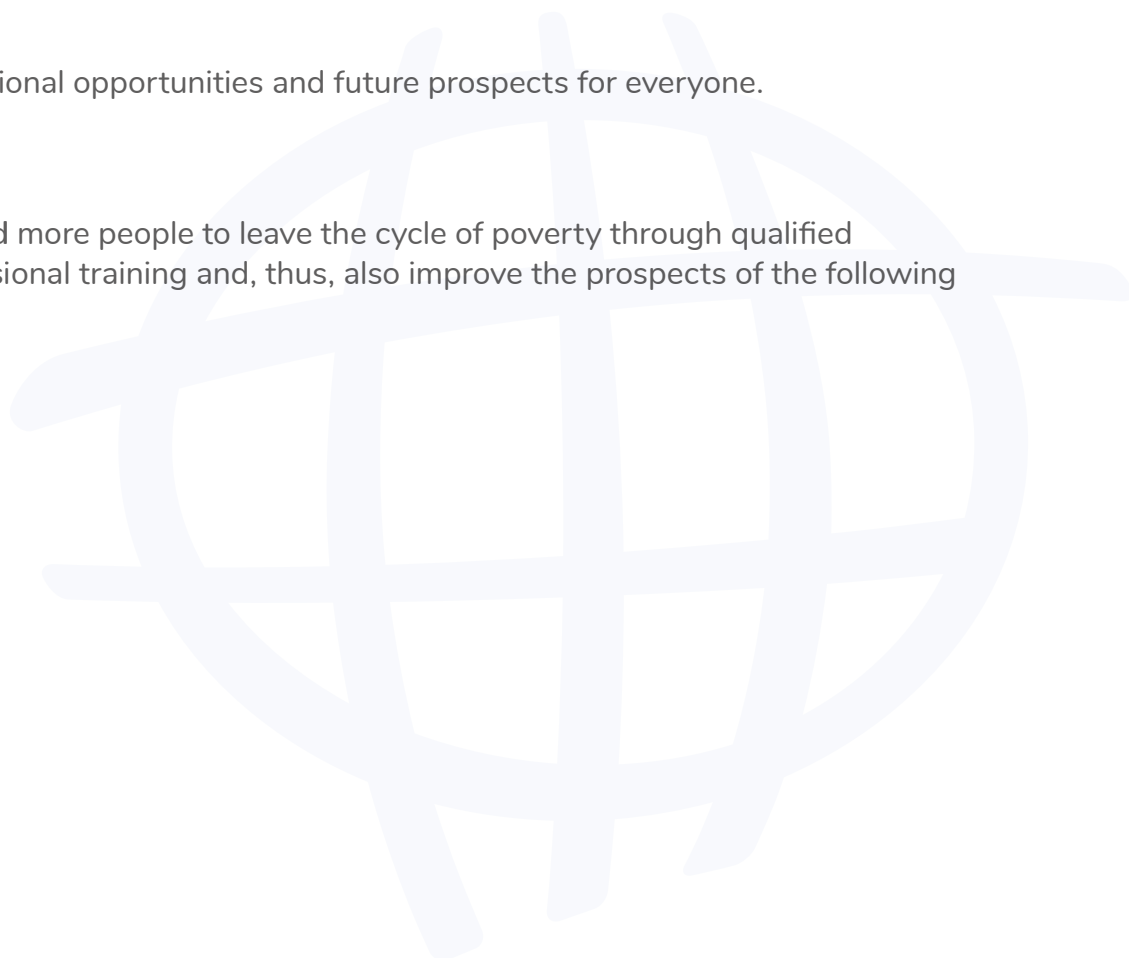
The thinking, strategic planning and concrete actions of the Hedwig and Robert Samuel Foundation are based on the following guiding principles.

OUR VISION

A world of fair educational opportunities and future prospects for everyone.

OUR MISSION

To empower more and more people to leave the cycle of poverty through qualified education and professional training and, thus, also improve the prospects of the following generations.





ORGANISATIONAL STRUCTURE

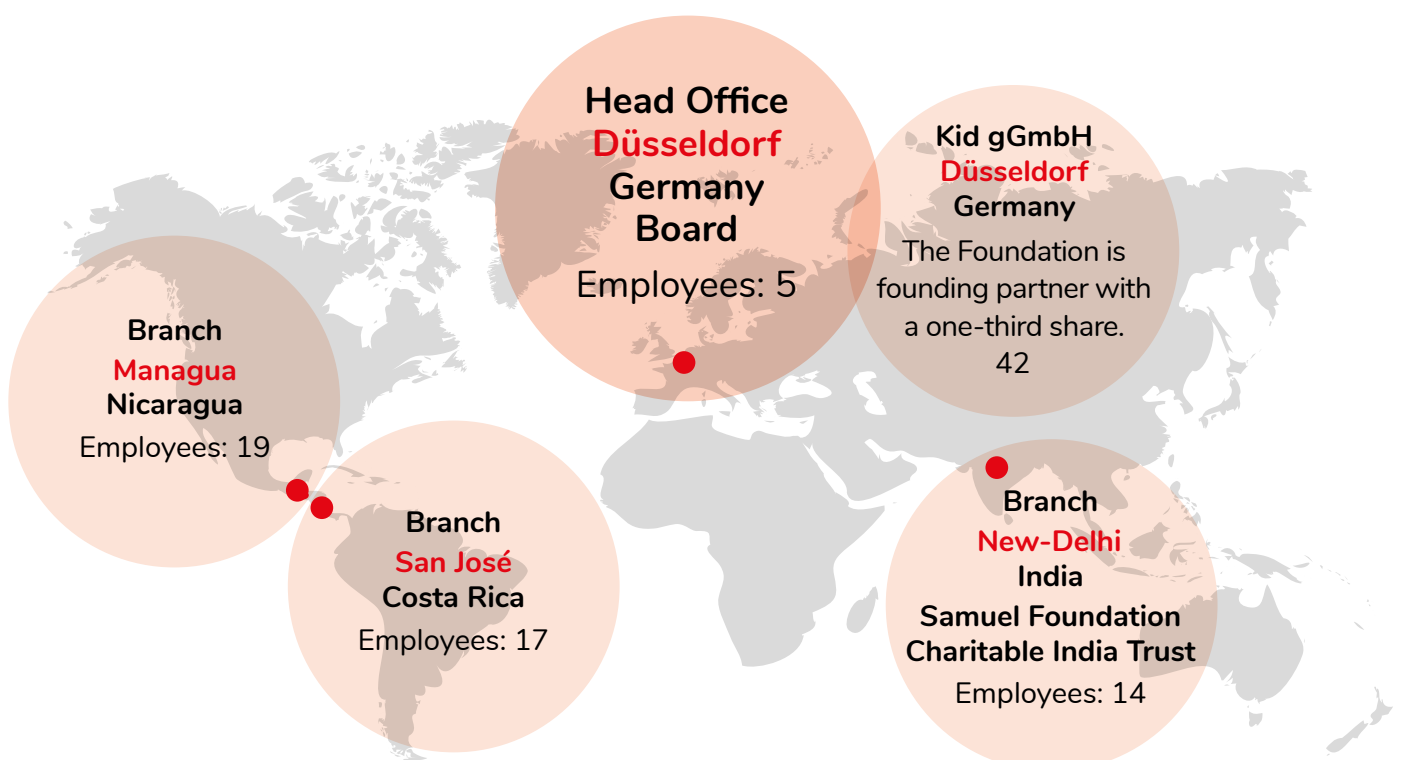
BOARD OF THE FOUNDATION

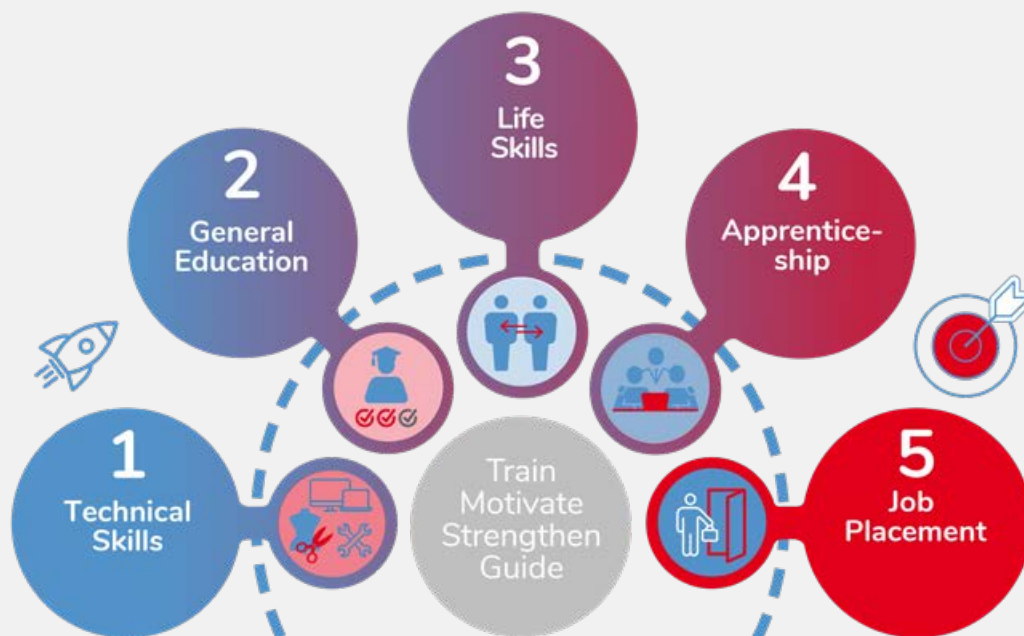
From left to right.

Martin Barth, lawyer, he was appointed to the board in February 1984 and assumed the position of Managing Director of the Board in January 1990. Since April 1999, he has been President of the Board.

Karin Reuter, foreign language correspondent, has been an honorary member of the board since May 1999.

Michael Barth, construction engineer, has been an honorary member of the board since May 1999





OUR EDUCATIONAL APPROACH – HOLISTIC AND SUSTAINABLE

In our centres, we provide economically disadvantaged adolescents and young adults with the opportunity of receiving a professional and holistic technical education based on the model of the German dual system.

The dynamic developments of today's labour markets place high demands on all job applicants. Interdisciplinary thinking is becoming increasingly important. Therefore, we deliberately do not limit ourselves to teaching technical skills in our centres but rather focus on a holistic approach.

All the foundation's technical education programmes are designed for a duration of 15 or 19 months on a full-time basis, including a three-month company apprenticeship. During this time, our students acquire all the necessary competences to thrive in modern labour markets, to successfully shape their later professional lives, and react flexibly to new developments in the future. In teaching these so-called „key competences for lifelong learning“, the foundation follows the recommendations of the European Union framework of reference, enables the students to fully participate in social life and successfully manage transitions on the labour market.

In addition to technical skills in theoretical and practical blocks, the full-time technical education includes the teaching of general education competencies in the areas of communication and language, English as a foreign/ second language and digital skills. The curriculum is supplemented by a comprehensive personality training including employability. A three-month compulsory apprenticeship in a company or enterprise cooperating with the foundation completes the technical education. However, our concept does not end here - we go one step further and actively place our graduates in qualified employment. Thanks to our large cooperation network, we regularly succeed in placing over 90% of our graduates in suitable companies.

This is how the foundation offers completely new perspectives for young people and the start of a better future.

The full-time technical education programmes are free of charge for the students. The vocational training courses offered by the foundation on a part-time basis are financed through the contributions of the participants, cooperating organisations or public institutions.



OUR TECHNICAL EDUCATION PROGRAMMES

For 30 years, the foundation has been providing economically disadvantaged young people access to a qualified technical education for occupational fields in which skilled personnel are urgently needed. When selecting and designing its programmes, the foundation is always considering the demand and the prospects on the respective labour markets.

In India, Costa Rica and Nicaragua, the Samuel Foundation provides training in its own centres with high quality standards and in close cooperation with authorities and companies. We are offering careers in the following fields.

Costa Rica | Nicaragua

- > Full-time technical education with professional qualification
 - >> Car Mechanics
 - >> Refrigeration and Air Conditioning Technology
 - >> Accounting Assistance
 - >> Administrative Assistance
- > Duration: 19 months including a three-month apprenticeship
- > Extra: Part-time vocational training courses

India

- > Full-time technical education in Fashion Design & Management with professional qualification
- > Duration: 15 months including a three-month apprenticeship

PREREQUISITES FOR RECEIVING A SCHOLARSHIP

In order to receive free technical education at one of the Samuel Foundation's centres, applicants must meet the foundation's admission criteria in terms of economic need, age, and school-leaving qualifications and successfully complete a comprehensive application procedure.



OUR WORK IN 2021 | AN OVERVIEW

In the second year of the pandemic, the foundation was able to start a new batch in Costa Rica and Nicaragua right at the beginning of the year, after this had not been possible in 2020 due to Corona. The scholarship holders had already successfully completed the admission process a year earlier and were able to start their technical education in January, nine months late. Given the uncertain situation, the foundation planned three additional months for the education in order to be able to absorb possible pandemic-related class interruptions. In India, the new batch started according to schedule in August of the reporting year after a purely virtual application process.

In the first quarter of 2021 the diplomas of the 2019-2020 batch were awarded in all our centres. The scheduled graduation ceremony had not been possible in 2020 due to the lockdowns in our project countries. We already reported on this in the Annual Report 2020. Since the corresponding figures are statistically assigned to the year 2021, they are mentioned again in this Annual Report.

In 2021, a total of 275 students in Costa Rica, Nicaragua and India completed their technical education at the Samuel Foundation. 258 graduates were placed in permanent employment or they pursued advanced training courses

within six months of graduation. This is 94% in relation to those who successfully graduated and 77% in relation to those who originally started their technical education - a great success in view of the tense economic situation in our project countries.

In the year under review, the vocational training courses offered by the Foundation in Costa Rica and Nicaragua were in particularly high demand. For many participants, these short courses presented an opportunity to use the acquired skills to supplement their household income in the informal sector, thus providing important financial support in an increasingly difficult economic environment. A total of 499 participants successfully completed one of the part-time courses offered in Costa Rica and Nicaragua.

In the area of property administration, the construction of the office building 100 Calle Blancos on part of the site of the foundation's centre in San José was completed in 2021 and handed over by the general contractor on 31 August.



OUR WORK IN 2021 | COSTA RICA

Since 1996, economically disadvantaged young people have been given the opportunity to complete a high-quality technical education at the Samuel Foundation in San José and, thus, improve their prospects in a sustainable manner. In our Centre for Technical Education, we offer four programmes: Refrigeration and Air Conditioning Technology, Car Mechanics, Accounting Assistance, and Administrative Assistance.

In Costa Rica, the government schools were reopened in February despite rising corona numbers. Thus, the already selected scholarship holders of the cancelled 2020 batch were able to start their technical education with a delay of nine months at our centre in San José. However, as this was only possible in compliance with strict hygiene regulations, we decided to have the batch start as early as January instead of April of the year as usual. This measure extended the training by three months. The face-to-face classes were held in two groups with half the class size - the other group studied online in parallel. It was not until August that the classes were to be held again in full attendance mode with a full class size.

At the beginning of February 2021, the students of the 2019-2020 batch received their

diplomas with a delay of two months due to the pandemic.

In the second half of the year, the situation generally eased thanks to the vaccinations of both, staff and students.

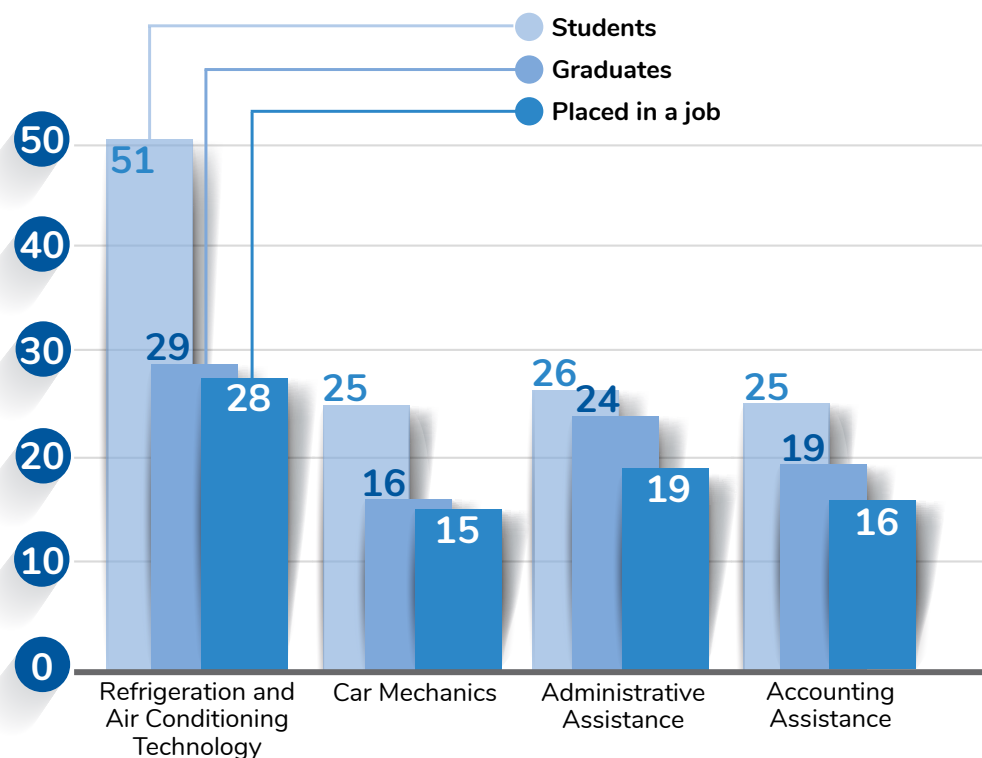
The vocational training area of our centre in San José was very successful in the year under review. The courses within the framework of the United Nations Development Programme for trainers from other organisations on the safe handling of hydrocarbons as an environmentally friendly and natural refrigerant were continued. This was done in cooperation and with the support of the German Society of International Cooperation (GIZ). In addition, various vocational training courses on the basics of refrigeration and air-conditioning technology were held. In cooperation with the non-governmental organisation Fundación Mujer, the foundation conducted vocational training on repairing domestic electrical appliances near the Nicaraguan border.

As part of its Green Cooling Initiative, GIZ donated an environmentally friendly cooling unit to our centre. The centre in San José has been participating in the GIZ initiative to promote environmentally friendly technologies for several years now.



SUCCESS IN NUMBERS

The following graduation numbers refer to the 2019-2020 batch. Due to the pandemic situation the corresponding diplomas could not be awarded until February 2021. In Costa Rica, 88 young adults (out of the 127 who originally started) successfully completed their 19-month technical education. After passing their exams, we were able to place 80 graduates, i.e. around 91%, in the primary labour market within six months. In addition, 261 participants completed one of the vocational training courses offered in the reporting year.



A total of **91%** placed in a job.

- > Average starting salary of our graduates: 366,658 Colones (about 610 Euro)
- > Minimum wage in Costa Rica: 317,916 Colones (about 530 Euro)



OUR WORK IN 2021 | INDIA

Since 1993, the Samuel Foundation has devoted great efforts in India to allow young people to find a long-term exit from poverty and lack of prospects. At its two locations in Delhi, the foundation offers a high-quality technical education in the field of Fashion Design and Management to 108 young people every year.

From the very beginning, the year 2021 proved to be a great challenge for our centres in Delhi. Public life in Delhi remained extremely restricted in the reporting year due to the pandemic. Government-imposed restrictions and repeated school closures hit the operation of our centres for technical education hard. The 2019-2020 batch could still be successfully completed. However, the corresponding diplomas could only be awarded in April 2021 and the graduation ceremony had to take place virtually.

The application process for the new batch 2021-2022 also had to be carried out purely virtually, including all examinations. As it turned out, this procedure made it difficult to correctly assess the motivation of the applicants and to stringently carry out the process. This was exacerbated by a change in attitude and increased non-commitment on the part of many applicants during the long months

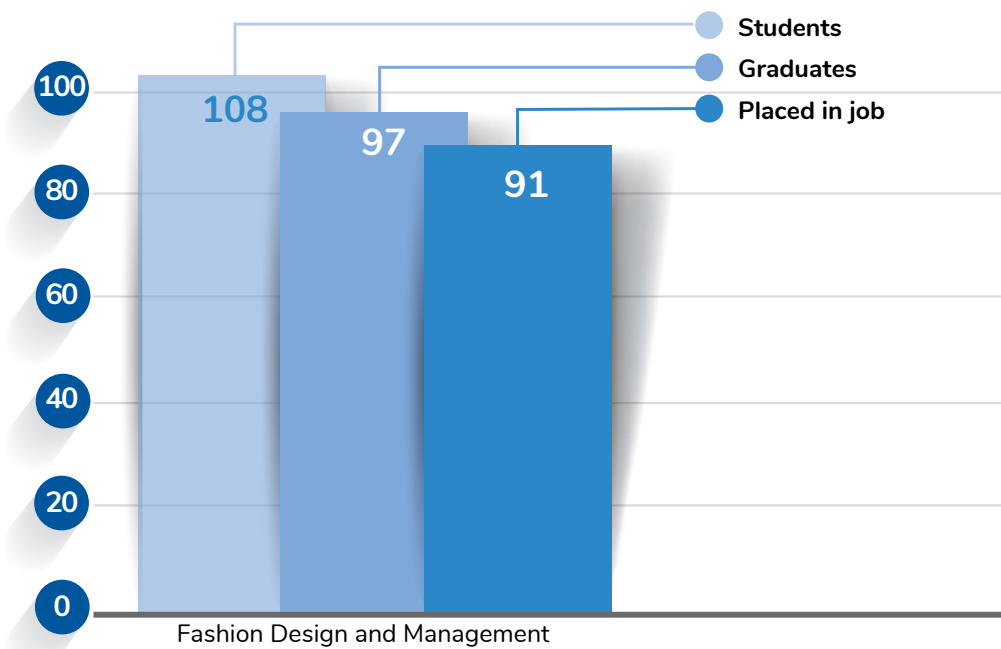
of the pandemic and the lockdowns. Other educational institutes – both government and private - faced the same problems. After adjustments on the part of our centre's management and staff, the scholarship holders were finally selected in mid-August, so that a new batch could begin as planned - though also with half the class size and alternating attendance.

As early as autumn, the students had to study online from home again for two months due to high Corona caseloads and officially ordered school closures - a great challenge for our scholarship holders, who live in precarious circumstances. In addition, yet another lockdown lasting several weeks was imposed at the end of the year due to extreme air pollution in Delhi. These massive cancellations of classes could be absorbed by increased efforts of all - instructors as well as students. Overall, the 2021 academic year in Delhi was influenced by massive external adversities.



SUCCESS IN NUMBERS

The following graduation numbers refer to the 2019-2020 batch. Due to the pandemic situation the corresponding diplomas could not be awarded until April 2021. In India, 97 young adults (out of the 108 who originally started) successfully completed their 15-month technical education. After passing their exam, we were able to place 94% of the graduates in the primary labour market within four months.



A total of
94%
placed in
a job.

- > Average starting salary of our graduates: 12,398 rupees (about 140 Euro)
- > Minimum wage in India: 11,417 rupees (about 130 Euro)*

*Weighted average minimum wage recommended by the states where the foundation places its graduates.



OUR WORK IN 2021 | NICARAGUA

The Samuel Foundation has been working in the capital, Managua, since the early 1990s. In our Centre for Technical Education, we offer four programmes for young people: Air Conditioning Technology, Car Mechanics, Accounting Assistance, and Administrative Assistance.

In Nicaragua, the health situation in the second year of Corona remained unclear. There were virtually no officially ordered measures against the virus and no school closures were imposed.

The foundation, thus, decided to start the training in a similar way as in Costa Rica: At the end of January instead of April 2021, the new batch started classes under strict hygiene regulations and with half the class size in hybrid mode - alternately, one group attended classes in face-to-face mode while the other group studied online. Three additional months of training were scheduled for this, as well as for any further corona-related delays. In Managua, the scholarship holders had also successfully completed the application process the previous year and were finally allowed to start their technical education. From August onwards, classes could be held again in full attendance mode with a full class size. At the end of February 2021, the Nicaraguan

students of the 2019-2020 batch received their diplomas with a delay of two months due to the pandemic.

In the reporting year, our centre in Managua took part in an initiative of the Nicaraguan Ministry of Environmental Protection, MARENA, and contributed to the development of a guide on the correct use of environmentally friendly refrigerants.

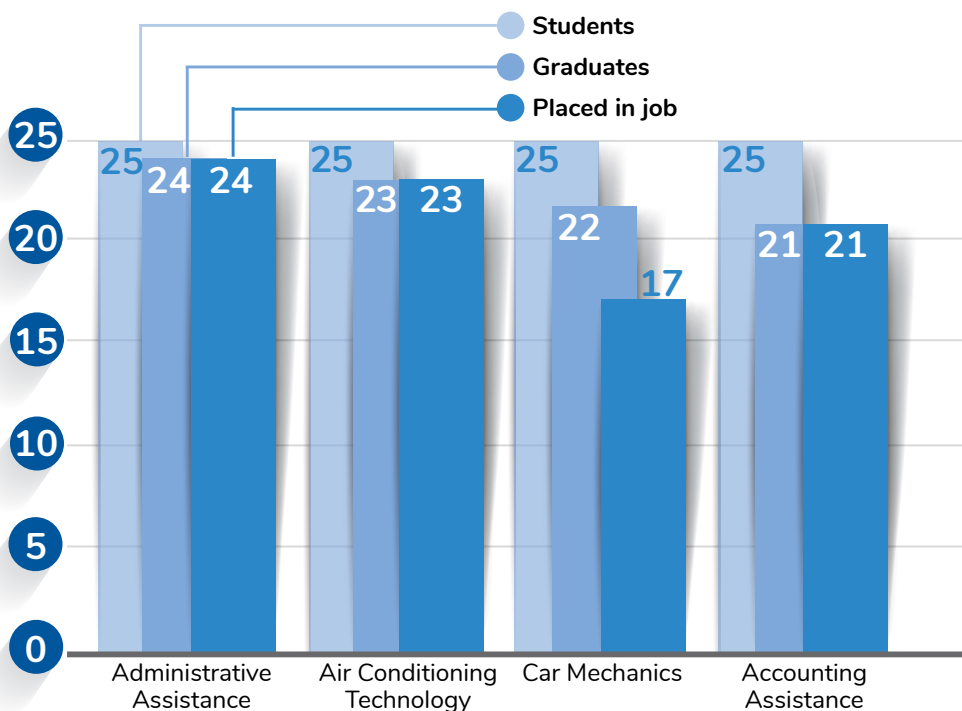
The range of vocational training courses in part-time was expanded in 2021 and met with great interest. The courses „Design and Manufacturing of Textiles“ and „Repair and Maintenance of Motorcycles“ were carried out in cooperation and with the support of SwissContact - the Swiss foundation for the implementation of international development cooperation. In addition to technical skills, the courses provide participants with basic knowledge for self-employment, which should contribute to improving the family income.

Terre des Hommes - Italia generously donated 13 starter kits, including sewing machines to our centre as a gift for the graduates of our textile courses, who were thus able to lay the foundation for their self-employment and look forward to a better future.



SUCCESS IN NUMBERS

The following graduation numbers refer to the 2019-2020 batch. Due to the pandemic situation the corresponding diplomas could not be awarded until February 2021. In Nicaragua, 90 young adults (out of the 100 who originally started) successfully completed their 19-month technical education. After passing their exam, we were able to place 97% of the graduates in the primary labour market within six months. In addition, 238 participants completed one of the vocational training courses offered in the reporting year.



A total of **97%** placed in a job.

- > Average starting wage of our graduates: 8,212 Córdoba (about 212 Euro)
- > Minimum wage in Nicaragua: 4,415 Córdoba (about 107 Euro)

CONTACT DETAILS AT A GLANCE



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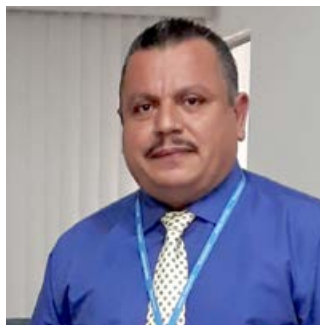
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OVERVIEW OF THE DEVELOPMENT OF OUR GRADUATE FIGURES

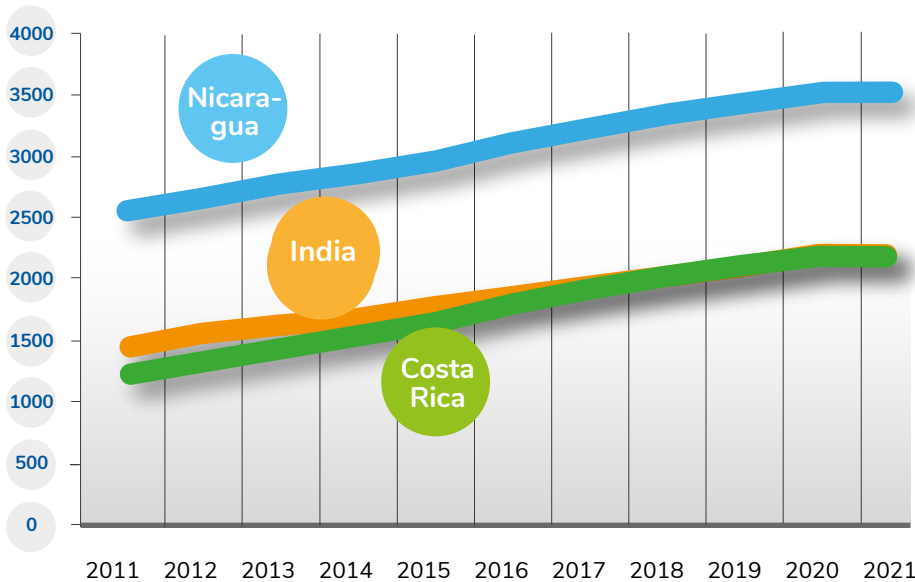
Thanks to the Samuel Foundation’s educational work of three decades, we have been able to show many young people a sustainable and long-term way out of poverty. From the beginning of our activities in our project countries up to 2021, around 2,200 students in each India and Costa Rica, and more than 3,500 in Nicaragua have successfully completed their technical education.

In the past ten years, around 1,040 students in Costa Rica, 1,100 in Nicaragua, and over

800 in India have successfully completed their full-time technical education.

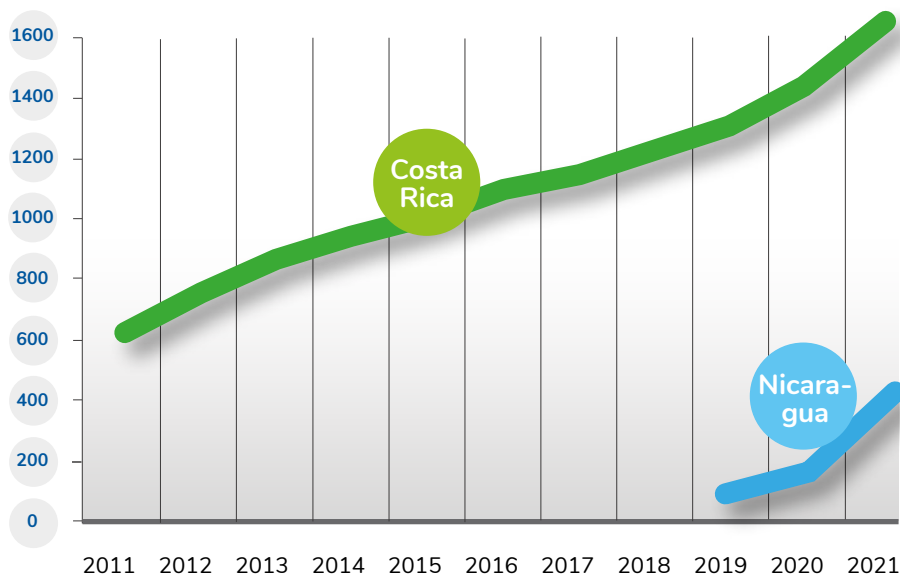
Since 2007 we have also been offering evening courses for vocational training in Costa Rica. In the last ten years, we have trained a total of approximately 1,700 participants in various courses of this modality. Our centre in Nicaragua has been offering vocational training courses since 2019. A total of 420 participants have successfully completed their vocational training here.

Graduates from full-time technical education programmes (accumulated 2011-2021)



The starting figures are based on the number of successful graduates up to 2011.

Graduates from vocational training courses (accumulated 2011-2021)



The starting figures are based on the number of successful graduates up to 2011.

FINANCE | BALANCE SHEET AS OF 31.12.2021

ASSETS	
A. CAPITAL ASSETS	
I. Intangible assets	36.294 €
II. Tangible fixed assets	28.977.474 €
III. Financial assets	102.258 €
B. CURRENT ASSETS	
I. Inventories	3.413 €
II. Receivables and other assets	226.391 €
III. Cash in hand, bank balances and deferred income	1.073.244 €
TOTAL ASSETS	30.419.074 €

LIABILITIES	
A. EQUITY	
1. Foundation capital	20.090.107 €
2. Retained earnings	5.190.700 €
3. Profit carried forward	74.400 €
4. Annual surplus	835.824 €
B. ACCRUALS, DEFERRED INCOME AND SPECIAL ITEMS	
	247.468 €
C. LIABILITIES	
	3.980.575 €
TOTAL LIABILITIES	30.419.074 €

FINANCE | PROFIT AND LOSS ACCOUNT 2021

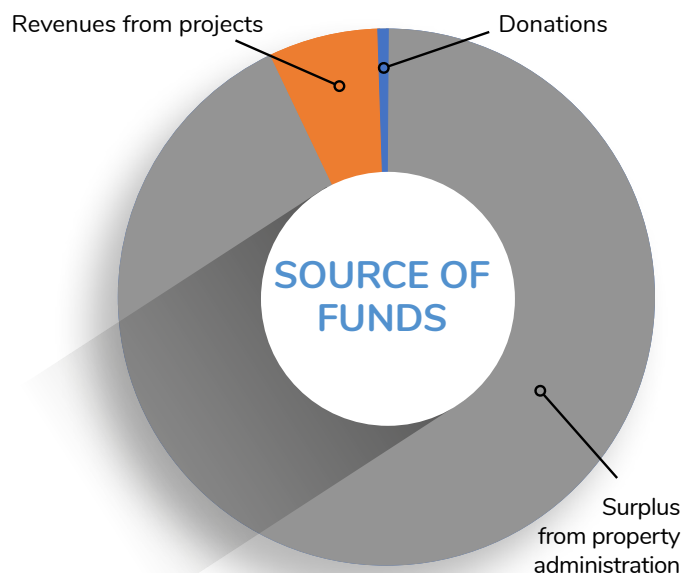
REVENUES	
Surplus from property administration	2.123.181 €
Revenues from projects	153.328 €
Donations	9.243 €
TOTAL	2.285.752 €

EXPENDITURES	
Expenditures project funding in Germany and abroad	887.285 €
Expenditures project supervision	198.932 €
Public relations and fundraising expenses	79.573 €
Administration expenses	119.358 €
Exchange rate conversion, interests and depreciation	164.780 €
TOTAL	1.449.928 €
ANNUAL SURPLUS	835.824 €

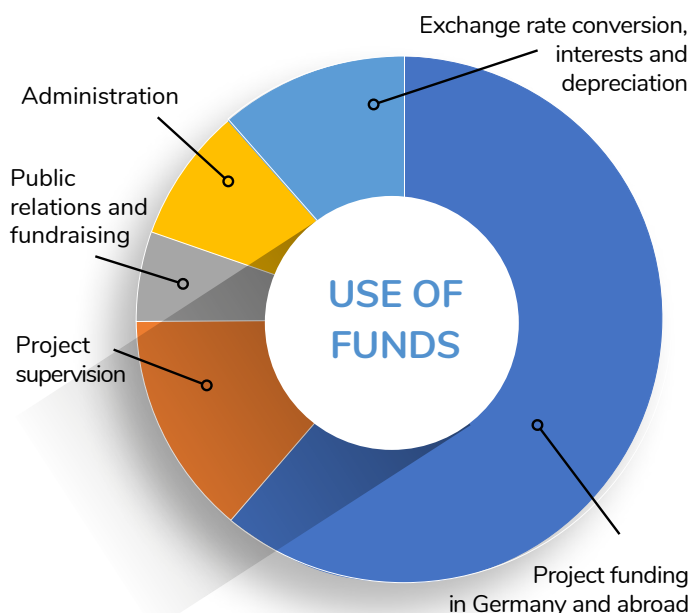
After the final results of the audit performed by the company Securia GmbH were obtained, the present balance sheet and income statement were issued with an unqualified audit opinion

FINANCE | SOURCE OF FUNDS | USE OF FUNDS

SOURCE OF FUNDS	in thousands €	in percent
Surplus property administration	2.123	92,9%
Revenues from projects	153	6,7%
Donations	9	0,4%
TOTAL	2.285	100%



USE OF FUNDS	in thousands €	in percent
Project funding in Germany and abroad	887	61,2%
Project supervision	199	13,7%
Public relations and fundraising	80	5,5%
Administration	119	8,2%
Exchange rate conversion, interests and depreciation	165	11,4%
TOTAL	1.450	100%



IMPRINT

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2vision Advertising Agency, Solingen

Photo credits:

Hedwig and Robert Samuel Foundation, p. 4: 2vision© lovelyday12/AdobeStock.com. Photos used in this report that do not show masks are from before the start of the pandemic.



HEDWIG AND
ROBERT SAMUEL
FOUNDATION