



HEDWIG AND
ROBERT SAMUEL
FOUNDATION



ANNUAL REPORT

2023

"Give youth a chance."





Dear Reader,

I am pleased to present to you the annual and activity report for 2023 - a year that was characterised by many positive events from the foundation's perspective: our branch in India celebrated its 30th anniversary, we were able to increase the number of scholarship places at our Centre for Technical Education in Nicaragua to 125 again - an additional 25 young people are receiving a technical education in car mechanics - and in Costa Rica, the foundation supported a project to empower victims of sexualised violence co-financed by the German Federal Ministry for Economic Cooperation and Development. The foundation's income side was also further strengthened.

On the other hand, we cannot ignore the fact that the space for civic engagement in the countries of the global South is becoming increasingly restricted in general and in Nicaragua in particular, where the bureaucratic burden has been raised to such an extent that it will soon reach a point where efficient project work will be completely called into question.

Consequently, we have already drawn up a list of countries to which we can relocate our activities, if necessary. In 2024, we will narrow this down further in order to be prepared for an emergency on the one hand, but also to expand our project work in general on the other.

In view of the increasingly gloomy global political climate, I hope that the political players will not restrict the scope for social and development projects but, on the contrary, expand it in order to be able to meet the ever-increasing need for support.

Sincerely

A handwritten signature in blue ink, which appears to read "Martin Barth". The signature is stylized 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 in Germany 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.



[Learn more about our guidelines](#)



ORGANISATIONAL STRUCTURE

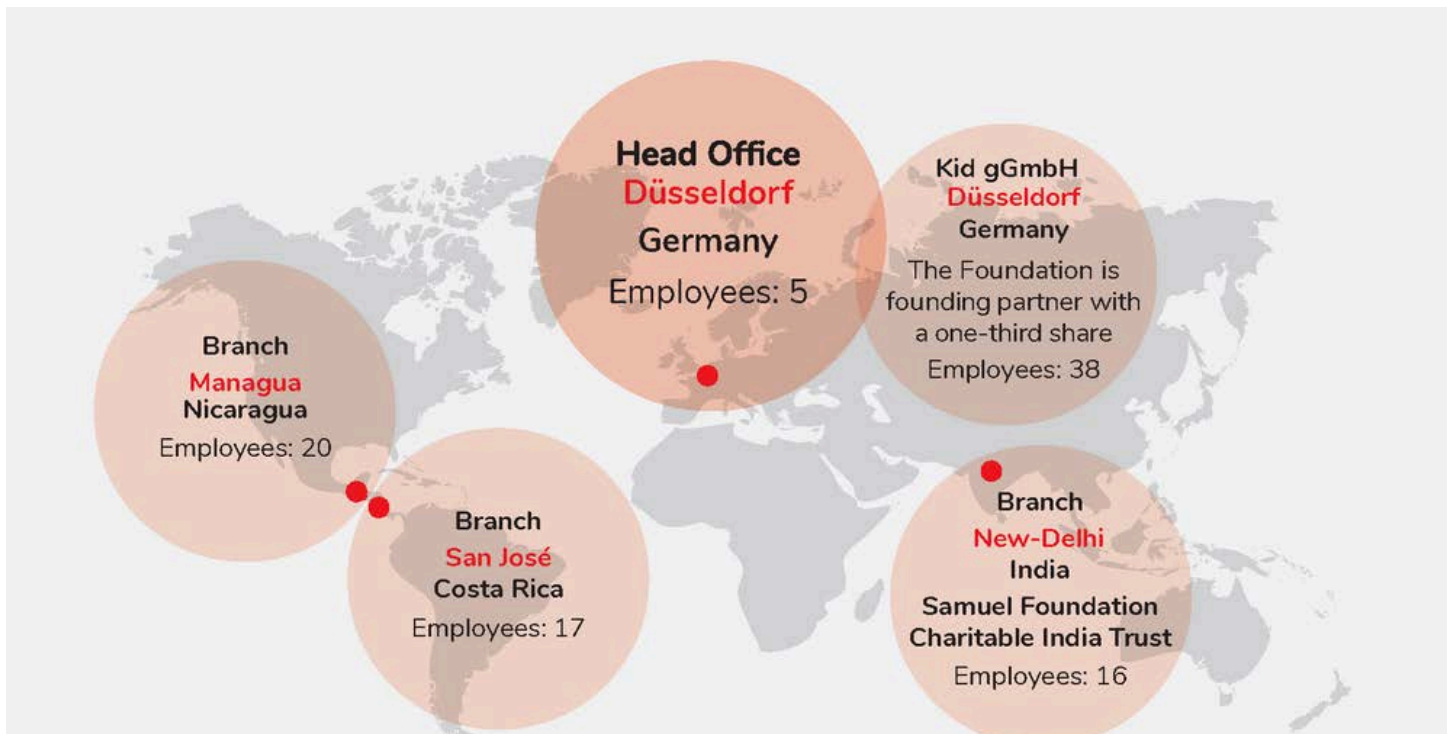
BOARD OF THE FOUNDATION

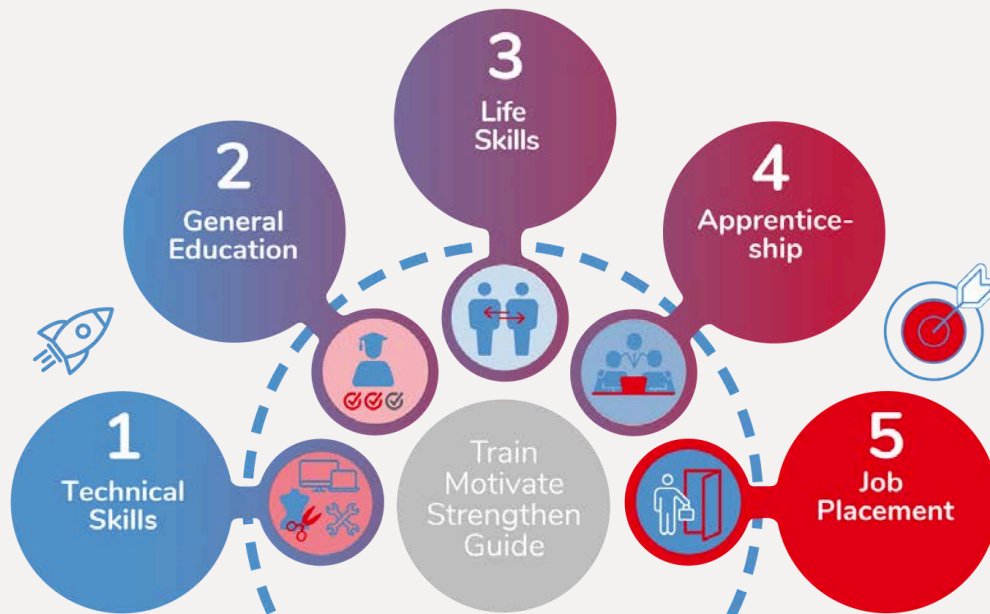
From left to right

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 competencies 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 more than 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 2023 | AN OVERVIEW

In 2023, 296 young people successfully completed their technical education programme at our centres for technical education in Costa Rica, India and Nicaragua; 96% of the graduates were successfully placed in qualified employment. These excellent placement figures show that the demand from companies for well-trained specialists in the technical education programmes we offer remains high and continues to rise. 127 participants have successfully completed one of the part-time vocational training courses we offer in Costa Rica and Nicaragua. This number has fallen sharply, partly due to negative developments in Nicaragua.

In the reporting year, the foundation was faced with increasingly restrictive conditions for its work in two of its project countries.

In Nicaragua, the work of NGOs has become much more difficult since the social unrest in 2018 and an increasing number of organisations have been banned by President Ortega's regime on pretextual grounds. Between August 2022 and September 2023 alone, more than 2,000 non-governmental organisations lost their licences - more than 3,600 in total since the start of the political unrest in 2018.

Civil society involvement, whether by national or international NGOs, is no longer politically desirable due to government control efforts.

In India, too, the tightening of the Foreign Contribution Regulation Act (FCRA) - a law regulating foreign funding - is increasingly threatening the work of many civic organisations. This law requires a complex registration process, which the Ministry of Home Affairs repeatedly fails to renew on time. This deprives the organisations concerned of legal certainty for transfers from abroad - and effectively makes them unable to act.

In both of the foundation's project countries, this has led to considerable bureaucratic effort in order to obtain an extension of the necessary operating licence, as well as to uncertainties regarding the future of our foundation's work. In Nicaragua, the foundation was forced to discontinue its part-time vocational training programme, because its Swiss cooperation partner, Swiss Contact, left the country in the middle of the year, like so many other organisations.

In view of these unfavourable conditions for its work, the foundation is making a special effort to develop alternative fields of action. >>



This was already achieved in mid-2023 with a new support project for women affected by sexualised violence in San José/Costa Rica.

The countries of Central America are a hotspot for human trafficking for the purpose of sexual exploitation. Costa Rica also plays an important role as a country of origin, transit and destination for human trafficking.

With co-financing from the German Federal Ministry for Economic Cooperation and Development (BMZ), the foundation has launched the cooperation project with its local partner Fundación Rahab, which will run until mid-2024. Fundación Rahab has been active in the fight against human trafficking for 25 years and is committed to combating all forms of violence and exploitation of women and girls. The San José-based foundation supports trafficked women and their children as well as young people at risk in holistic prevention and rehabilitation programmes. It helps them to come to terms with the trauma they have suffered, strengthens their social skills and offers educational and vocational qualification programmes that open up ways out of the dependencies they have developed and show them new prospects. This is where the foundation's project comes in. Specifically, it includes the modernisation of training rooms,

workshops and computer systems at Fundación Rahab in order to improve or create new infrastructural conditions for further training courses. In addition, the participating women are given vocational training in newly created courses. Cookery, sewing and cosmetics courses are offered as part of the project, enabling the participants to build a new livelihood. The additional courses created by the foundation's funding are well received by the women concerned, although it also becomes clear that the women, some of whom were severely traumatised, require increased support for any kind of training measures.

In addition, the foundation conducted a feasibility study in 2023 to develop new projects. Peru is a particular focus of our attention here. Due to its level of development and social and economic inequality, the country has a definite need for support, but also economic potential and is considered one of the German BMZ's 'global partners' that receive special support in the context of Germany's development cooperation. We will remain true to the focus of our activities and look at projects and organisations that promote education, in particular. After all, we want to continue to offer young people the chance of a better future.



OUR WORK 2023 | COSTA RICA

Since 1996, economically disadvantaged young people have been given the opportunity to complete a high-quality education at the Samuel Foundation in San José and improve their future prospects in the long term. In our Centre for Technical Education, we currently offer 125 scholarship places in four programmes: Refrigeration and Air Conditioning Technology, Car Mechanics, Accounting Assistance and Administrative Assistance.

In April, the new students started their 19-month training programme as planned. The first three months of the programme are dedicated to teaching general education and learning skills as well as harmonising the different levels of knowledge of the students. The young people are given time and opportunity to familiarise themselves with a structured learning and working day, something that many of them are not familiar with. Only then does the teaching of specialised technical skills and practical abilities begin.

As part of their social service, all students took part in project days organised by the police and administration of the canton of Goicoechea in June and July. As part of a so-called 'Safety Day', they cleaned up properties and collected rubbish.

The ambitious goal of the day was to leave the neighbourhood without a single gram of rubbish.

The rotation of volunteers from Germany took place again in August. This year, Anna-Lena from Hanover supported our work on site. She describes her experiences and impressions on the page after next.

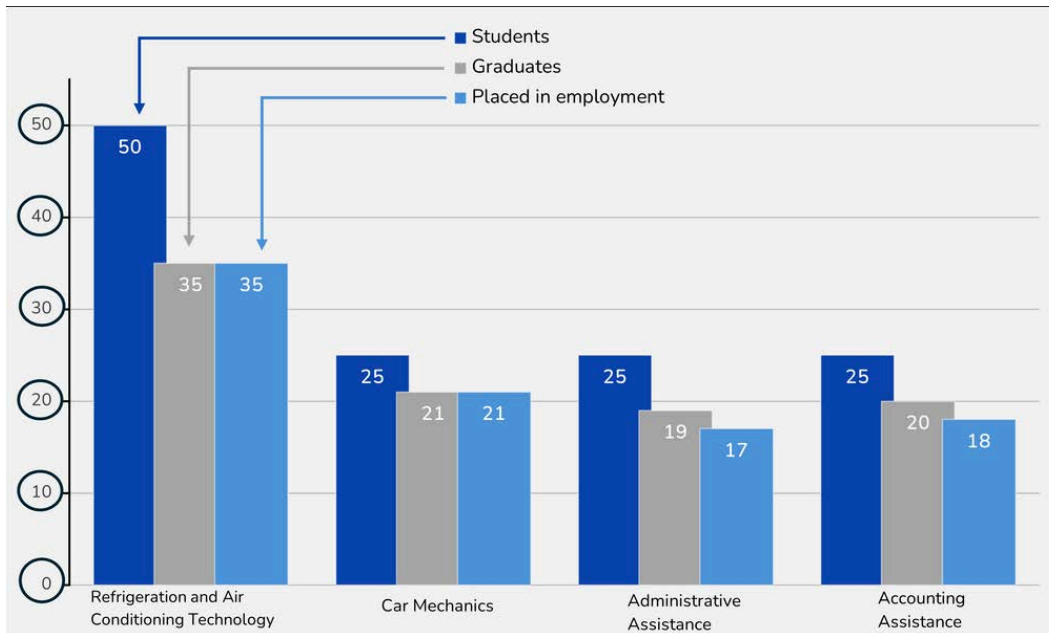
Unfortunately, the number of participants in the part-time vocational training courses fell significantly in 2023, as the cooperation with our local partner, Fundación Mujer, through which the majority of the courses were run, came to an end. The Samuel Foundation is strategically realigning itself here and is working on new part-time vocational training courses for the future.

In December, the German ambassador to Costa Rica, Daniel Kriener, took part in the ceremony to award the graduation certificates. 95 young people received their diplomas. As 76% of them already had a permanent employment contract at this point, they have been looking to their professional future with confidence ever since.



SUCCESS IN NUMBERS | COSTA RICA

In Costa Rica, 95 young men and women (out of an initial 125) successfully completed their 19-month technical education. After passing their exams, we were able to place 91 graduates, i.e. 96%, into the primary labour market within six months. In addition, 61 participants completed one of the vocational training courses on offer in the reporting year.



A total of
96%
placed in
employment



One year as a volunteer in Costa Rica

For one year, Anna-Lena, a German volunteer, supported the staff at our Centre for Technical Education in San José as part of the Eine Welt Netz NRW sending programme. On the one hand, she helped with various administrative tasks, and on the other, she was involved in English lessons and helped the students to improve their foreign language skills.

Even before the end of her stay, Anna-Lena drew a positive conclusion from her experience abroad: 'Volunteering gives me the opportunity to meet young people my age and learn more about their culture, their lives and their language. This gives me a very special insight into the country from different perspectives. Outside of my work at the foundation, I love travelling around the country with friends and discovering the cultural differences and way of life in the different regions. With all the memories and encounters over the months of my stay, I can feel how Costa Rica is slowly but surely becoming a second home for me.'



OUR WORK 2023 | INDIA

The Samuel Foundation has been working in India since 1993 to give young people a long-term way out of poverty and lack of prospects. We currently offer 110 young adults the opportunity to complete a technical education in Fashion Design and Management at two locations in Delhi.

In the reporting year, our local branch, the Samuel Foundation Charitable India Trust, celebrated its 30th anniversary. The Trust was established in 1993 for the foundation's work in India and the first technical education centre was opened in Delhi. Since then, our dedicated local team has been continuously working to improve the educational and professional opportunities of economically disadvantaged young people.

In the first half of the year, our foundation was delighted to receive a generous donation from the German Embassy in Delhi. It donated 28 laptops worth a total of over 16,000 euros to our two centres as part of the Federal Foreign Office's small projects fund. We would like to sincerely thank the German Embassy for this commitment to improving our IT infrastructure!

In 2023, our team in Delhi focused many of its training-related activities on sustainability, either through sustainable ideas for gardening in the urban environment on the occasion of World

Youth Day or through a recycling initiative in cooperation with a company specialising in electronic waste, which reused the centre's old equipment in a sustainable way. The graduation ceremony in November was also planned and organised with environmental protection in mind: Upcycling of materials for the costumes, use of environmentally friendly materials from the decorations to the diplomas of the 108 graduates. For the first time, they wore their self-designed project dresses to the graduation ceremony, which emphasised the festive atmosphere once again.

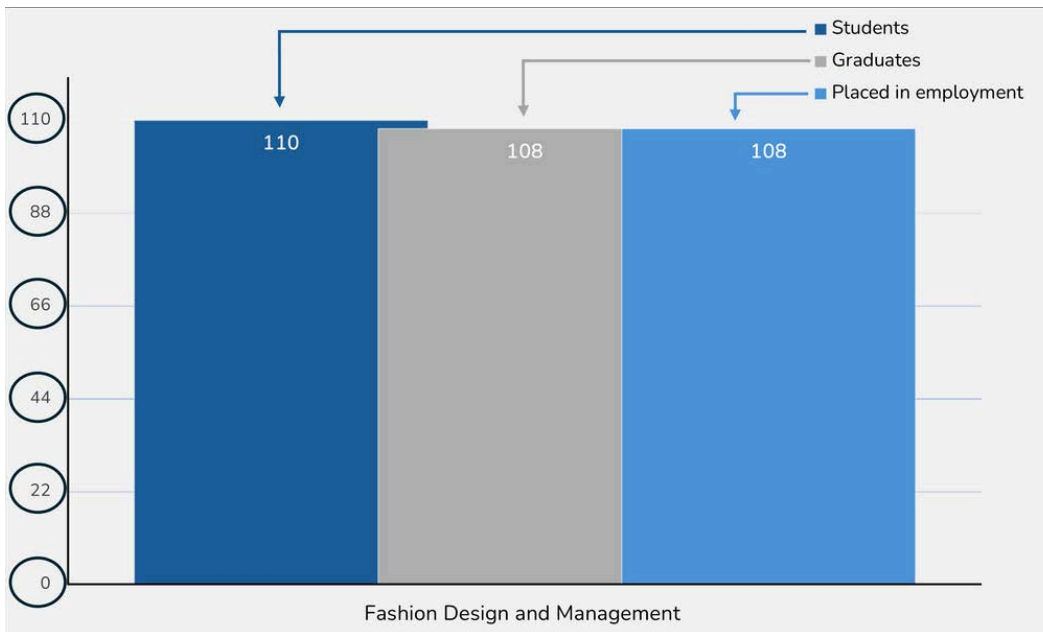
Since December of the reporting year, our foundation in India has been a registered member of the renowned National Skill Development Corporation of India (NSDC) - a national initiative that aims to launch a skills development programme to meet the growing demand for qualified workers. All member organisations must meet high quality standards for their educational programmes and undergo a complex admission procedure.

In terms of infrastructure, we were able to carry out extensive renovation work at both centres thanks to a generous donation, which has significantly improved the learning environment.



SUCCESS IN NUMBERS | INDIA

In India, 108 young men and women (out of an initial 110) successfully completed their 15-month technical education. After passing their exams, we were able to place all graduates in the primary labour market within three months.



100%
placed in
employment



Getting started in self-employment

Shivam (25) grew up in Delhi as one of six children in poor circumstances - his father worked as a day labourer. His strong passion for fashion design prompted him to apply for a scholarship at the Samuel Foundation in 2022 and to complete the technical education programme in Fashion Design and Management. There, he impressed the teaching staff in particular with his tireless eagerness to learn, his initiative and perseverance - ideal prerequisites for self-employment.

And so he founded his own company immediately after graduating. He took the risk and set up his own business designing and producing T-shirts, trousers and school uniforms, initially from a tiny rented room. But after a short time, he was so successful that he expanded and moved the headquarters of his company to the state of Bihar, a structurally weak region 1000 kilometres east of Delhi. This is also where the majority of his customers are located. Today, Shivam's company 'Six Stars' offers secure employment to 27 employees in Delhi and Bihar. And Shivam has realised his goal: to offer young people in the structurally weak region with few job opportunities the same chance of better prospects in life that he himself received through his technical education at the Samuel Foundation.





OUR WORK 2023 | NICARAGUA

The Samuel Foundation has been offering technical education programmes for the socially disadvantaged in the capital, Managua, since the early 1990s. In 2023, interested young people could choose between four full-time programmes at our Centre for Technical Education: Refrigeration and Air Conditioning Technology, Car Mechanics, Accounting Assistance and Administrative Assistance.

For the first time since 2019, two classes in car mechanics were offered again for the 2023-2024 batch. As a result an additional 25 young people received a scholarship, meaning that a total of 125 young men and women began their technical education in April of the reporting year.

On the other hand, we unfortunately had to stop offering vocational training courses in August of the year, as our Swiss cooperation partner, SwissContact, discontinued its work in Nicaragua. For the last time, the successful participants of our 'Design and Manufacturing of Textiles' course presented their work in a fashion show on the foundation's premises. The participants on the 'Repair and Maintenance of Motorcycles' course also successfully completed their last course.

In August, a project week was dedicated to the topic of environmental protection, during which the students from both years put plants in the

ground, composted organic fertiliser, created murals, looked after the centre's green spaces and cleared rubbish from the rainwater channel that crosses the center's site.

Social commitment was also encouraged: Our scholarship holders carried out their mandatory social service in a residential facility for people with disabilities. The residents and staff of 'Hogar Pajarito Azul' were very happy about our students' active support.

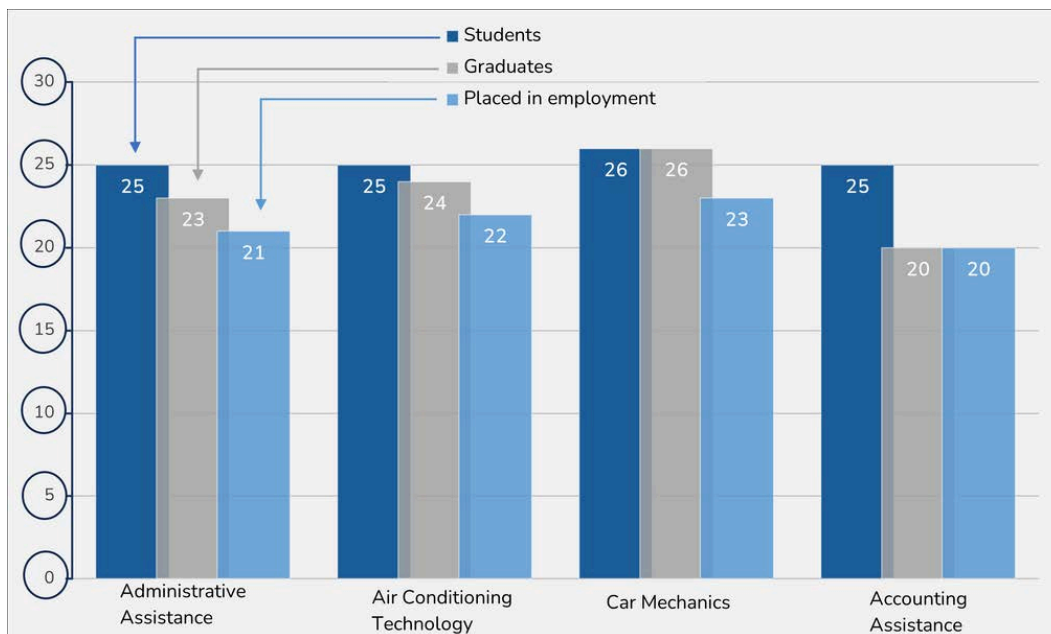
The German Embassy in Managua made a generous donation at the end of the year, thanks to which the foundation was able to provide the workshops for car mechanics and refrigeration and air conditioning technology with additional technical equipment and materials. Donations such as these enable our students to put what they have learnt in theory into practice and, not least, to maintain the high level of education.

Finally, in December of the reporting year, the 93 successful graduates of our four technical education programmes were awarded their certificates in the usual festive setting. It is always a very special day for the young people and their families and marks the start of a promising future.



SUCCESS IN NUMBERS | NICARAGUA

In Nicaragua, 93 young men and women (from an initial total of 101) successfully completed their 19-month technical education. After passing their exams, we were able to place 86 graduates, i.e. 92%, into the primary labour market within six months. In addition, 66 participants completed one of the vocational training courses on offer in the reporting year.



A total of
92%
placed in
employment



Much more than a job

Working for young people in Nicaragua - an employee reports

Our day-to-day work at the Centre for Technical Education presents us with many challenges. Basically, my job and that of the entire team is to offer young people an educational opportunity and prepare them for working life in the best possible way. Our scholarship holders come from families with very limited financial resources, some of them from extremely precarious backgrounds - young people whose only meal of the day is the lunch they receive at our centre. Some of them find it very difficult to make the journey to us at all, despite the travel subsidy from the foundation, and sometimes they have to use the money to plug another hole in the family budget.

In this context, it is not enough to teach the young people entrusted to us professional skills and education. It is particularly important for the entire team to approach the young people, meet the challenges of each individual, help them and give them the feeling that this is their second home. Our teaching staff do not simply pass on their specialist knowledge; they are concerned with creating a comprehensive vision of all technical education programmes - this goes hand in hand with teaching the necessary social skills so that our graduates can succeed both personally and professionally. For the young people, the biggest challenge is to face difficult situations and deal with them with perseverance, stamina and resilience - in short: simply not to give up. Experience has shown us that these skills, among others, set them apart from other young career starters.

One of the greatest rewards for the team is when they walk into one of our partner companies in uniform, are greeted by employees and hear them say: 'I'm a Samuel graduate!' when they learn that they have a good job, some even have their own company. I am firmly convinced that we have touched many young people and that most of them have experienced great changes in their lives and environment as a result of the technical education at our centre.

Editor's note: Evelyn Miranda worked for the foundation's branch in Managua for 12 years and has been the local legal representative since 2020. Unfortunately, the 2023-2024 batch was the last that she and the entire team in Nicaragua looked after until shortly before the end of the technical education. On 11 June 2024, our centre in Managua, like many other NGOs, was illegally closed by President Ortega's government and the foundation's property confiscated.

CONTACT DETAILS AT A GLANCE



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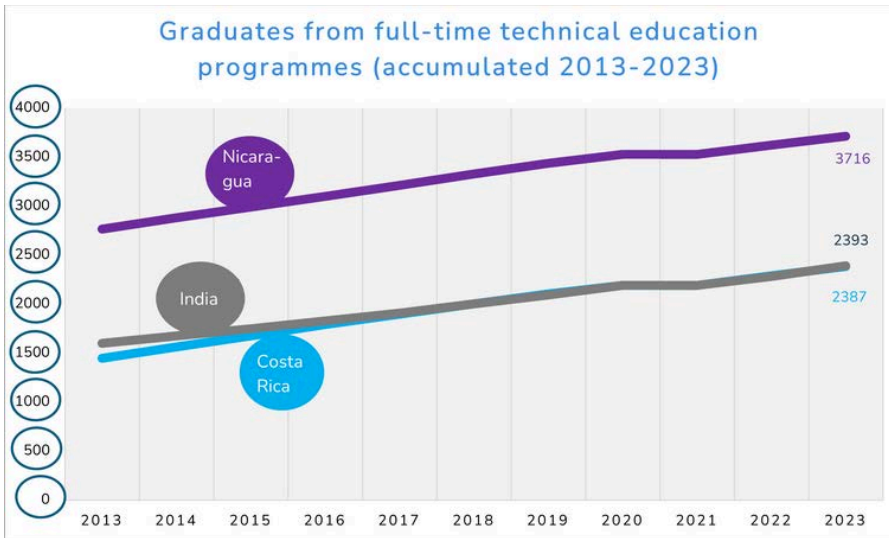
OVERVIEW OF THE DEVELOPMENT OF OUR GRADUATE FIGURES

Thanks to the Samuel Foundation’s educational work of more than 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 2023, around 2,400 students in each India and Costa Rica, and more than 3,700 in Nicaragua have successfully completed their technical education.

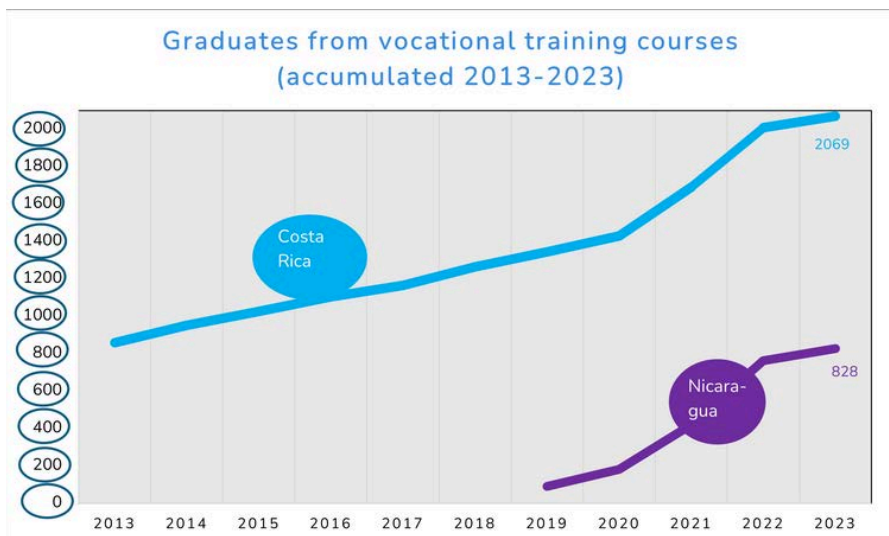
In the past ten years, around 940 students in Costa Rica, 950 in Nicaragua, and 800 in India

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 1,280 participants in various courses of this modality, of which over 60 in 2023. Our centre in Nicaragua has been offering vocational training courses since 2019. In total, more than 828 participants have already successfully completed vocational training here, 66 of them in 2023.



The initial figures are based on the number of successful graduates up to 2013.



The initial figures are based on the number of successful graduates up to 2013.

FINANCE | BALANCE SHEET AS OF 31.12.2023

ASSETS	
A. CAPITAL ASSETS	
I. Intangible assets	23.618 €
II. Tangible fixed assets	28.698.455 €
III. Financial assets	102.258 €
B. CURRENT ASSETS	
I. Inventories	3.389 €
II. Receivables and other assets	471.964 €
III. Cash in hand, bank balances and deferred income	2.289.029 €
TOTAL ASSETS	31.588.713 €

LIABILITIES	
A. EQUITY	
1. Foundation capital	20.090.107 €
2. Retained earnings	5.190.700 €
3. Profit carried forward	1.947.946 €
4. Annual surplus	1.038.608 €
B. ACCURALS, DEFERRED INCOME AND SPECIAL ITEMS	73.240 €
C. LIABILITIES	3.248.113 €
TOTAL LIABILITIES	31.588.714 €

FINANCE | PROFIT AND LOSS ACCOUNT 2023

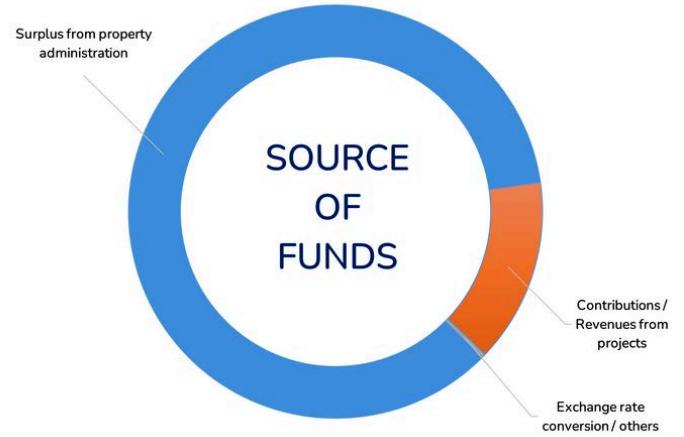
REVENUES 2023	
Surplus from property administration	2.427.300 €
Contributions Revenues from projects	410.900 €
Exchange rate conversion Other	10.300 €
TOTAL	2.848.500 €

EXPENDITURES 2023	
Expenditures project funding in Germany and abroad	1.371.200 €
Expenditure project supervision	295.600 €
Public relations Fundraising expenses	61.450 €
Administration expenses	61.450 €
Expenditures interests Depreciation	20.200 €
TOTAL	1.809.900 €
ANNUAL SURPLUS	1.038.600 €

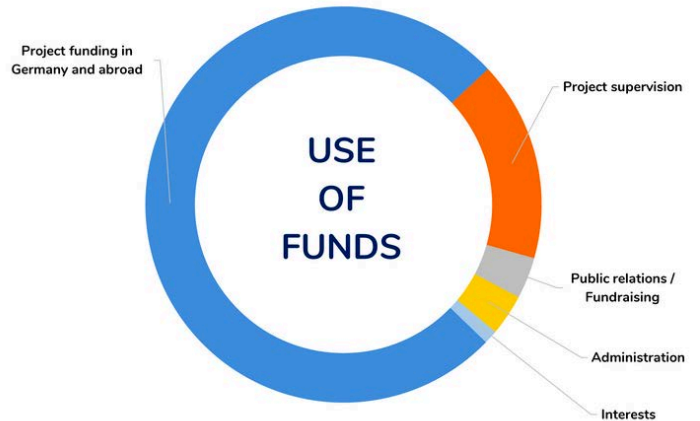
Following the final results of the audit by the auditing company Securia GmbH, the balance sheet and income statement were issued with an unqualified audit opinion.

FINANCE | SOURCE OF FUNDS | USE OF FUNDS

SOURCE OF FUNDS	in thousands €	in %
Surplus property administration	2.427	85,2%
Contributions Revenues from projects	411	14,4%
Exchange rate conversion Other	10	0,4%
TOTAL	2.848	100%



USE OF FUNDS	in thousands €	in %
Project funding in Germany and abroad	1.371	75,8%
Project supervision	296	16,4%
Public relations Fundraising	61	3,4%
Administration	61	3,4%
Interests Depreciation	20	1%
TOTAL	1.809	100%



IMPRINT

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Photo Credits

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● Country offices ● Completed Projects



HEDWIG AND
ROBERT SAMUEL
FOUNDATION