

A woman with a warm smile is working in a banana field. She is wearing a yellow and blue patterned headscarf and a brown and white plaid shirt. She is leaning over a large pile of banana leaves, which are yellow and green. The background is filled with lush green banana plants. The overall scene is bright and sunny.

Change lives. **For good.**  
**act:onaid**

Alphonsine Nyirantasha, Rwanda. © Sulah Nuwamanya/ActionAid.

**ANNUAL REPORT 2015**



**ActionAid in the Netherlands is part of ActionAid International.**

**We are a leading international charity working in over 45 countries. We support people in extreme poverty. We fight for their rights and for lasting change.**

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**Ocola Apio Polly from Uganda promotes sustainable agriculture and the status of women farmers in her country.**

# INTRODUCTION

In 2015, ActionAid staff members, partners, supporters and local communities, worked tirelessly to fight poverty, injustice and inequality. In this report you will read about our achievements in 2015, such as defending land rights of communities in Kenya, Mozambique and Tanzania or our work to improve tax justice both in Africa and here in the Netherlands.

For me personally: three achievements stand out.

First, we celebrate the fact that our alliance programme submission was rated amongst the highest of the international development alliances by the Ministry of Foreign Affairs, resulting in an expansion of our institutional funding in the coming 5 years. This is a great achievement in a highly competitive environment which could have only been accomplished with the hard work of our team and partners.

Second, we can take pride in our successful Tax Tour. This tour was organised to show the Amsterdam hotspots of tax avoidance to politicians, academics, journalists and interested citizens. The issue of tax justice is now higher on the public and political agenda than ever before.

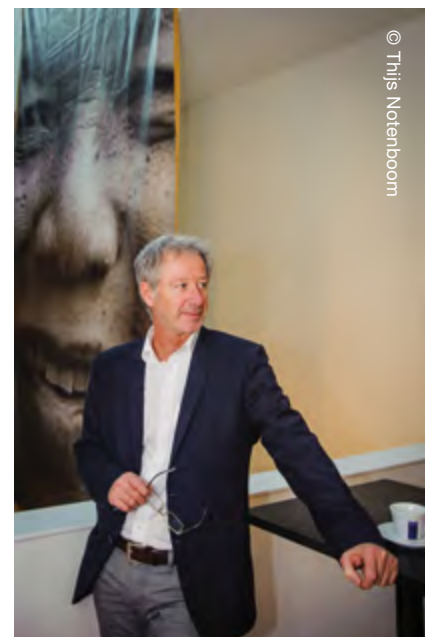
Finally, in our rooted work with communities in Bagamoyo, Tanzania, where we worked with smallholder farmers to denounce and resist the seizing of their lands by companies. We developed and launched a campaign report, despite resistance from key parties involved. We also continued to work on local empowerment. The international funding for this agribusiness project has now been put on hold and farmers continue on their land whilst negotiating for investments that actually benefit them. I am proud of ActionAid's unique position among NGOs as both rooted and radical in taking on this important agenda.

Looking forward to 2016, we realize we are operating in a very challenging context. The combination of shrinking political space for citizen action, increased recurrence and severity of disasters, rising levels of conflict and migration, discrimination against women and rising inequality aren't easy to overcome. It also shows however, that our work is more relevant than ever.

In 2016, we will embark on a new strategy development process that will provide us the opportunity to refocus our work, adapt to the changing landscape and enable us to move our work to the next level.



Ruud van den Hurk  
Executive Director



## KEY HIGHLIGHTS

- After launching the report on sugarcane investments titled *Take Action – stop EcoEnergy’s land grab in Bagamoyo, Tanzania* and 100,000 people calling the government of Tanzania to stop the land grab, EcoEnergy **decided to put the sugarcane project on hold.**
- Years of campaigning led to a decision of the Dutch parliament and European Council to **limit the use of biofuels from food crops.** A major success!
- Together with IANRA, ActionAid **drafted a Model Mining Legislation**, which protects communities affected by poorly regulated mineral investments and rights violations. In addition 50 members and 5 mining communities in 5 African countries were trained to make sure the **legislation is being implemented.**
- At the Financing for Development conference in Addis Ababa, ActionAid pushed for the creation of a democratic global tax body that coordinates global tax reform. This resulted in a shared Civil Society organisation (CSO) **proposal for a UN tax body** to become the central debate in Addis.
- Our report *An Extractive Affair, How one Australian mining company’s tax dealings are costing the world’s poorest country millions* received national media coverage and created openings to engage with **politicians in Malawi and the Netherlands to ensure that companies pay their fair share of tax.**
- In November the Tax Tour took place: participants were shown mailbox companies with a reputation in tax avoiding. The event received wide media coverage and the **issue was placed prominently on the agenda of policy makers.**
- We supported 10 Girls Clubs in Mozambique, where we work together with teachers and parents to raise awareness of girls rights to education and change attitudes towards early marriage, motherhood and (gender based) violence i.e. female genital mutilation (FGM). 5 Girls Clubs helped to develop a provincial plan to end early marriage, which is to be **incorporated in Mozambique’s national plan to end early marriage.**
- ActionAid in the Netherlands contributed to ActionAid International’s responses to the devastating earthquake in Nepal, the Ebola outbreak in Sierra Leone and the refugee crisis.
  - In Nepal, ActionAid was able to **support 92,925 people** with food relief, dignity kits and early recovery support to small scale farmers.
  - In Sierra Leone **volunteers were trained to conduct door-to-door visits** in their local communities to spread health messages and advise people on where to get help.
  - In response to the refugee crisis, we set up a programme in Lesbos, Greece to protect women. We used psychosocial support and dignity kits to reach approximately **3,200 women through Women Friendly Spaces.** In the Netherlands we joined other NGO’s in the **#Refugeeswelcome campaign.**



## CHAPTER 1 – ABOUT ACTIONAID

ActionAid aims to tackle the root causes of poverty. We're not about giving hand-outs or telling people what to do, because in the long run we know that doesn't work. Instead, we use our resources, influence and experience to help people find their own solutions. We listen to what people really want and need. ActionAid's distinctive approach is to help communities take action together to claim their rights and to hold their governments to account. We also give local organisations our support where they need it.

### How we work

We make the largest possible impact thanks to the fact that we are strongly rooted in local communities, learn from other countries in the federation and are able to address issues on an international level. We also take pride in being a little bold. ActionAid doesn't shy away from controversial issues and

works with fearless human rights defenders, who are not afraid to raise their voices. By working together, we're making a lasting difference.

ActionAid's work is designed to bring about sustainable change by developing long-lasting solutions to address poverty, in partnership with local organisations and those living in poverty. We have built strong relationships with communities and local organisations, with long-term presence in over 40 countries. We work with poor and marginalized communities to develop our programmes. We empower local people by providing them with the skills and tools they need in order to continue our programmes independently and continue to reap the benefits in years to come.

Projects in developing countries are always coordinated by the local ActionAid office and implemented by long-standing local partners and community cooperatives. In this way we make use of local knowledge and experience. We take the voices of poor and marginalised people to those in power – locally, nationally and internationally. We hold the powerful to account, often by linking up with colleagues in other countries, lobbying and campaigning to achieve change.



This is a women's cooperative performing a dance. With women's rights training, supported by ActionAid, these women have empowered one another to improve their lives.

### Where we work

ActionAid International is a unique democratic federation collectively governed by all its members. We believe the people whose lives our work affects should decide how we're run. Our head office is in Johannesburg. We're the only international development organisation with our head office based in Africa. We have 45 offices across Asia, the Americas and Europe and are known for our strong establishment in local communities. In 2015, ActionAid in the Netherlands office worked directly with partners in **South Africa, Zambia, Kenya, Zimbabwe, Angola, Malawi, Mozambique, DR Congo, Nigeria, Sierra Leone and Ethiopia.** In 2016, we will be extending our programmes to **Asia.**

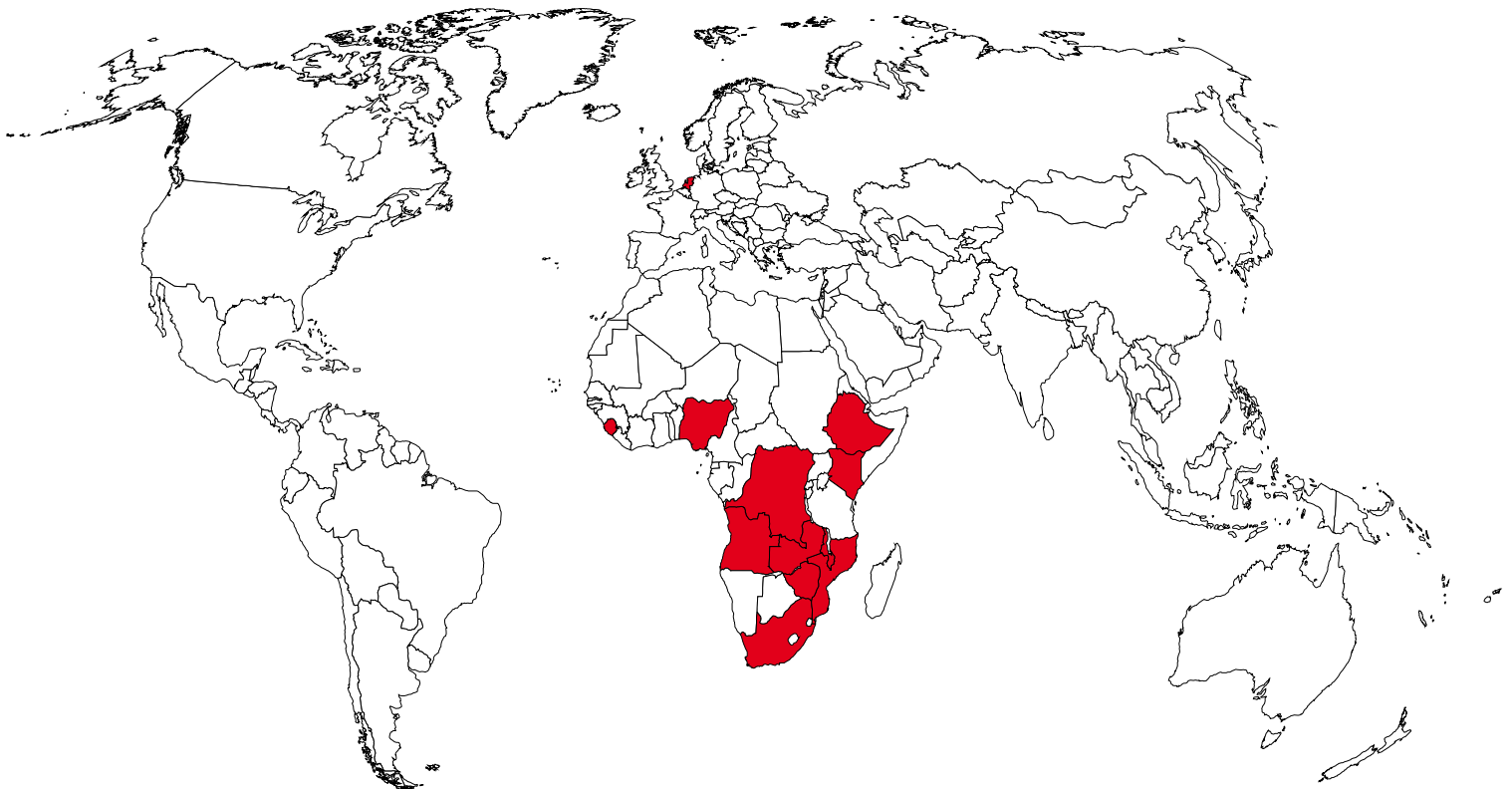
### Strategy

In our International strategy 'People's ActionAid to End Poverty' we have committed ourselves to ten "key change promises" for the period 2012-2017 against which we will hold ourselves to account:

1. Securing women's land rights
2. Promoting sustainable agriculture
3. Holding governments to account on public services

4. Achieving redistributive resourcing of development
5. Transforming education for girls and boys
6. Harnessing youth leadership to end poverty and injustice
7. Building people's resilience to conflict and disaster
8. Responding to disasters through rights
9. Increasing women's and girls' control over their bodies
10. Generating women-centred economic alternatives

Each ActionAid federation member has its own expertise on particular issues. In order to make most of this knowledge and to allow for focus and effectiveness, each country chooses which change promises it can make a strong contribution towards. For the Netherlands the focus is on change promise 1, 2, 3 and 10. Over the years we have built a good track record on food security, women's rights, tax justice and fair mining issues. We contribute to projects on education and emergencies, which are overseen by experts at the International Secretariat and implemented and coordinated by ActionAid countries.





## CHAPTER 2 - OUR WORK

### 2.1 FOOD SECURITY

Every day, 1 in 8 people in the world goes to bed hungry. Yet the world produces more than enough food for everybody. At ActionAid, we are tackling the root causes of hunger and supporting the poorest and most marginalised people to ensure they have rights to land and enough food to eat. Access to land, water and forests are key to providing food, decent livelihoods and a sustainable future for everybody. Yet environmental pressures and increasing competition for these resources means that rural communities over the world are being forced off their land. In over 45 countries, ActionAid stands up for rural women and smallholder farmers by helping them to hold governments, international organisations and corporations to account. We work with landless women and men, including smallholder farmers, to help them securing control over their land so they can feed themselves, their families and their communities. We also help farmers to cope with climate change across the world by promoting new, sustainable farming methods and urging worldwide action.

#### Smallholder and women farmers

ActionAid empowers smallholder farmers, specifically women. Millions of people, women in particular, need secure access to land, resources and supportive policies from their governments. In 2015, ActionAid in the Netherlands enabled the following:

- In recent years, new discoveries of natural resources in **Kenya** has spurred large-scale land investments by mining corporations, which is threatening to displace many communities across Kenya. For that reason, new Kenyan Land Laws were adopted. ActionAid informed thousands of community members about their rights under these new laws, through community forums. Based on their feedback, ActionAid finalized a model investment code. This code protects the rights of local communities in the event of large-scale investments. We successfully influenced the Kenyan government in adopting parts of the code in the Natural Resources Bill. We were also able to stop the Community Land Law from being adopted, in which community consultations were completely overlooked.

- In **the Netherlands**, we were able to raise awareness of the marginalization of women smallholders and the detrimental effects on food security. We presented a joint NGO report, *de Coherentiemonitor 2015*. As a result, the Dutch Labour Party produced a policy note emphasising some of the key recommendations on the Right to Food and Policy Coherence. On World Food Day, an infographic explaining why women farmers are key to food production was shared and successfully used in key parliamentary meetings.

#### FEDERATION-WIDE

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343,300

farmers are now practising or have been trained to practise climate-resilient sustainable agriculture.

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177,800

women have a greater understanding of their rights and entitlements to land and natural resources or have attended training on these issues.

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77,400

women report increased control over land or other natural resources.

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3,750

functional women groups organised to claim rights and entitlements.

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### The story of Umazi (70), Kenya

When the father of Umazi (70 years old and mother of 4) died, his land was divided between her three brothers and herself. In the years after, she grew her own food on the land to support her family. This lasted until her brothers died and their sons came to claim her land to sell it off. When she tried to resist them they became violent. *"At the start, I thought they were joking but it turned to be very serious; death threats and abuse became a daily routine. I took the matter to the area sub-chief, but he did nothing at all."*

One day she was invited to attend a forum organised by ActionAid to discuss women's land rights. During the forum women were given the space to share their experiences related to land rights, and Umazi shared hers. *"I did not know this would be my turning point."*

After the forum ActionAid and its partners Ujeri Uhumike and the Women Land Chapters supported Umazi to protect her land rights. The organisations gave her legal advice, wrote a letter to the sub-chief pointing out his corrupt malpractices, helped her to report the death threats to the police and involved more powerful politicians to solve her case. The Assistant County Commissioner invited Umazi and her brothers' sons to discuss the matter. At the meeting the Assistant County Commissioner determined that the land was rightfully owned by Umazi. *"I am a happy woman with my two acres of land on which I am able to farm and provide food for my family, thanks to Ujeri Uhumike and ActionAid for being there for me throughout the struggle. And I am planning to write a will very soon to protect my children from losing it."*

### Land rights

In 2014 ActionAid launched a global campaign titled *#LandFor* to stop land grabs and secure women's rights to land. Our aim is to ensure that government commitments on protecting people's rights are turned into action and unfair policies are addressed. In 2015, ActionAid in the Netherlands worked closely with other ActionAid offices in Europe and Africa, particularly **Kenya, Tanzania, Mozambique, Senegal** and **Sierra Leone**:

- In **Mozambique**, the number of large-scale rural investments of both foreign and domestic investors has been on the rise in recent years. Many deprived local communities, smallholder farmers and in particular women have not been actively engaged in the decision-making processes around these investments. They benefit very little from these investments, but more often experience negative impact due to land grabs or involuntary resettlement affecting their food security. For that reason, ActionAid is conducting research in partnership with Utrecht University and local partners on the impact of large-scale rural investments. The results will provide recommendations to policy makers and businesses for more inclusive

business opportunities and local socioeconomic development. In the meantime, we help communities organise themselves to claim their rights and to resist their exclusion and marginalization.

- In partnership with **Tanzania**, we launched an important report on sugarcane investments, titled *Take Action – Stop EcoEnergy's land grab in Bagamoyo, Tanzania*. A shocking 1,300 people were on the verge of losing their land. The report received significant recognition and 100,000 people across the world expressed their solidarity by calling on the Tanzanian president to stop this land grab. A staff member from ActionAid Tanzania visited the Netherlands and spoke to a number of parties, including the Ministry of Foreign Affairs. The company in question decided to put the sugarcane project on hold and is currently investigating how the reported concerns can be addressed. This is a major campaign victory. One of the key initiatives driving this land grab, the New Alliance, is now increasingly under fire and ActionAid was happy to see the Dutch government taking the decision not to join this alliance of corporates and governments.





- In **the Netherlands**, ActionAid published several other reports, including *Act on It: 4 key steps to prevent land grabs*, with key recommendations to governments. We are also an active member of the Multi-stakeholder Dialogue on Land Governance (led by Minister Ploumen). This year we co-organised a successful masterclass on the Land Tenure Guidelines for 50 representatives from government, the private sector and academia. We celebrated a success in February, when – after years of campaigning – the Dutch parliament and European Council decided to limit the use of biofuels derived from food crops.
- In the countries where ActionAid operates, we have empowered communities, particularly women and their organisations to assess their vulnerabilities from existing and future climate related risks. We have supported them to participate in and influence decision-making processes and forums at national and international level. Helping them build long-term resilience so that disasters and climate change impact does not threaten their food security and livelihoods.
- As world leaders headed to Paris for the Conference of the Parties (COP21), ActionAid joined local communities across the world to demand more ambition from world leaders, including a commitment on a Global Goal on Adaptation and a stronger institution to address loss and damage. ActionAid released a report *Loss and Damage: Climate Reality in the 21st Century* on the real and current impact of climate change and what needs to be done to tackle it in the Paris agreement.

### Climate change

ActionAid in the Netherlands is working with communities to help them deal with a changing climate, as well as responding to climate-related disasters. Climate adaptation efforts are a priority focus for many developing countries. These countries have contributed the least to cause climate change, but they are more vulnerable and lack the necessary financial resources to cope with climate impact.



*"We never had a chance to influence the decisions concerning our land and future. There has been no transparency what so ever. We don't know where we will be resettled or how much the compensation will be"*

- Anza Ramadhani, a 51-year old farmer.

Rural communities in the Bagamoyo district of Tanzania are opposing a much-lauded sugar cane plantation project planned by EcoEnergy, a Swedish-owned company that has secured a lease of over 20,000 hectares of land for the next 99 years and which is about to push smallholder producers off their land. Although the company has conducted consultations with affected villagers, the research conducted by ActionAid found that the majority have not been offered the choice of whether to be resettled or not, and have not been given crucial information about the irreversible effects the project may have on their livelihoods and their rights to food and land. By failing to obtain the free, prior and informed consent of the communities in the area affected by the project, EcoEnergy is grabbing the land of these communities, or risks doing so.



## 2.2 FAIR MINING

Many poor countries are rich in raw materials such as gold, diamonds or cobalt. They are an excellent source of income, but sadly not for local communities. Many mineworkers have no rights, are poorly paid and work long hours. They breathe in dust on a daily basis, which can cause serious lung disease. Few live beyond the age of 40. People living around mines are often driven from their land, sometimes by force, to make room for mining operations. ActionAid wants people in developing countries to benefit from their natural resources and not suffer as a result of them. We fight in particular for a clean and safe living environment for local residents and against conflict and violence in and around the mines.

### Women and mining

In the mining industry women make up a major part of the formal and informal workforce. However, the hyper-masculine character of the industry leads to women's invisibility and a lack of attention in spite of their vulnerable position. Every day women are exposed to health risks, unpaid care work, land grabs, polluted land and water supplies, physical violence and sexual exploitation. Therefore, ActionAid

in the Netherlands supports Women in Mining (WoMin), a regional gender and extractive alliance.

- In January we engaged with WoMin to organise the exchange meeting *Women stand their ground against Big Coal* in **South Africa**. More than 50 women activists from throughout Africa attended this meeting. The objective was to build a platform for women grassroots leaders and activists to share experiences, deepen knowledge of the gendered impact of mining, to jointly strategize and build movements.
- In April, ActionAid followed up on a women's rights training and engaged with 200 women in **Zimbabwe** to initiate village level women's forums. In August, 4 women's forums leaders from these communities participated in a successful exchange visit, to learn from the experiences of an established women's forum in **Malawi**.
- In September, ActionAid released the findings of multi-country research project involving 11 mining affected communities in four countries. The report deepened insight into the impact mining has on women and the strategies they adopt to safeguard their rights. The research



Children play in a field close to Glencore's Mopani mine in Kankoyo, Zambia.





## Coal mining in Mui Basin, Kenya

In 2010 the government of Kenya awarded a mining concession to a Chinese mining firm to mine coal in the Mui Basin in Kitui County. Since then, over 100,000 community members have been waiting to be forcefully relocated.

At first the community welcomed the idea, convinced that it will unlock opportunities such as employment and infrastructure. Increasingly, they have come to realize that the coal mining project will definitely result in their eviction and resettlement, a fact that will deny them access to their ancestral lands.

The community has been left out of information about the whole project. *"We only saw people entering our shambas and started clearing the bushes and drilling the wells,"* fumes one resident Mr. George Ngungu. A 45-year old mother and Focus Group Discussion participant says: *"The moment the companies begin extracting, our water sources are more likely to be polluted since we rely on open water bodies during rainy seasons, which will largely be affected."*

ActionAid and local partners have supported four women and youth movements. The main objective is to raise awareness on the impact of the limestone mining on the community's livelihoods and on how women and youth stand to gain or lose as a result of the large scale mining activity.

is instrumental to ActionAid's advocacy at the national and regional level. It has generated substantial media attention, including an article by Reuters titled *Women pay the price for Zambia mining expansion*.

## Fair legislation

Over the last two years, ActionAid in the Netherlands has worked in partnership with the International Alliance on Natural Resources in Africa (IANRA) and communities from five African countries to develop a *Model Mining Legislation (MML)*. If implemented by African governments and upheld by mining corporations, the legislation will be the first of its kind to protect communities affected by poorly regulated mineral investments and accompanying rights violations.

- In 2015, we completed a participatory research process with five case studies regarding the effects of extractive industries on communities, as well as an inventory of national policies and legal frameworks in **Angola, DRC, Kenya, South Africa** and **Zimbabwe**. On the basis of this research, IANRA developed its First Principles document and a Model Mining Legislation draft, which has been subjected to multi-stakeholder consultations and are now in their pre-final stages. The final version of MML is to be launched

early 2016, the last year of the programme in which we will focus on campaigning and promoting the legislation.

- We want to ensure that the legislation is implemented. For this reason we have helped train 50 members and five mining communities in five African countries in (legislative) policy and advocacy skills, human rights frameworks and gender mainstreaming. Another key factor in promoting the legislation is to make the right connections with key players. We therefore consulted with the African Union and the African Minerals Development Centre (AMDC) of the United Nations, who have a decisive role in implementing the African Mining Vision.

## Improving the mineral supply chain

Minerals are used in a wide range of products, such as mobile phones and cars. And fossil fuels — like coal and oil — supply the vast majority of our energy needs. The mining of these minerals goes hand-in-hand with environmental issues, corruption and violence that severely impact communities. As most of these minerals are impossible to trace for consumers, ActionAid in the Netherlands advocates to improve the practices and transparency in the mineral supply chain and protect communities and worker's rights.



- In 2015, we focussed on influencing the Dutch position on these improved practices, in the European Council and the European Parliament by disseminating position papers and organising meetings. We stressed the importance of mandatory mechanisms for conflict-free minerals, based on third party certification and requested the inclusion of importers of raw and processed minerals. This led to a favourable shift in the position of the Dutch Council, however the major success was that a number of our key demands were taken on during a remarkably progressive vote in the EU Parliament. ActionAid and other NGO's represented by the MVO platform have subsequently sent a letter to Minister Ploumen on the need for a more progressive Dutch position in the EU council. In 2016, ActionAid will continue engaging with the Dutch government during its EU presidency (first half of 2016) to advocate for stricter regulation on conflict minerals.

## FEDERATION-WIDE

In partnership with **5** African countries, ActionAid developed the first fair mining regulations for the mining industry.

Women from **50** Southern African communities stood up against the negative effects of mining in their communities.

Local people on a bridge near Paladin's open cast mining operation at the Kayelekera mine, Malawi.







## 2.3 ECONOMIC JUSTICE

Inequality and poverty cannot be solved at local level alone, but call for a worldwide strategy. Tax avoidance, corruption and unfair trade condemn millions of people to a life of poverty. ActionAid is committed to fair policy and regulations that are not at the expense of the very poor. This is why we campaign worldwide, to bring an end to tax avoidance by multinationals and are committed to fair aid and trade.

### Tax Justice

Tax is powerful. It funds schools and hospitals everywhere. We all pay tax, but big companies aren't paying as much as they should in developing countries. This takes billions of dollars away from vital public services every year, with the world's poorest people suffering as a result.

ActionAid's worldwide campaign *Tax Power!* calls for multinational corporations to pay their taxes in developing countries and for governments to use this money to promote development and guarantee decent public services.

- A key result of our effective influencing was the outcome of the Financing for Development (FfD) conference in Addis Ababa, **Ethiopia**. Since there is no strong global initiative on tax to tackle the issues developing countries face, these countries will continue to struggle. Therefore at the FfD meeting ActionAid in the Netherlands pushed for the creation of a democratic global tax body that coordinates global tax reform. This was welcomed by the G77, resulting in a shared CSO proposal for a UN tax body, which was to become the central debate in Addis Ababa. The initiative was ultimately blocked by OECD and EU countries, nevertheless, our push for a global tax body will continue into 2016. Noted for our critical point of view, we ensure we not only point out the problems, but also propose solutions for companies on responsible corporate tax planning, as outlined in the discussion paper *Getting to Good*, published in November 2015.
- In **the Netherlands**, exposure for Tax Justice increased immensely. On 1 May 2015, we published the results of a joint public poll with Oxfam that showed that 80% of the people in the Netherlands think it's unfair that international



Last year Chisomo from Malawi was in a serious road accident. She was knocked unconscious and broke her arm in two places. She says: *"The road was very bad - it was very unsafe. If there had been more tax revenue the government could maintain the roads so that accidents could be reduced."*

After her accident she was taken to a government-funded hospital where she had to wait two days in severe pain to receive treatment. *"They didn't have electricity, and I even had to use my own money to buy medicine because the hospital didn't have any."*



companies can dodge taxes via the Netherlands, whereas the average citizen has had to pay more taxes in recent years. In addition we published the report *An Extractive Affair, How one Australian mining company's tax dealings are costing the world's poorest country millions*. This research showed how the mining company, Paladin, avoided paying 27,5 million dollars in tax over six years via a mailbox company in the Netherlands. A huge amount of income for **Malawi**, one of poorest countries in the world and equal to the annual salary of at least 25,000 teachers. The report received national media coverage and based on this report we are engaging with politicians in Malawi and the Netherlands to ensure that companies pay their fair share of tax.

- As part of a two-year awareness-raising project funded by the European Union, we organised several events to educate Dutch youth about the problem of tax avoidance. This included a pub quiz at the Night of the UN and the screening of the award-winning documentary *The Price We Pay*. Biggest hit of the year was the Amsterdam *Tax Tour*. Together with a number of tax expert co-presenters (politicians, professors and journalists) and interested citizens, we travelled in an old London double-decker bus to point out the 'tax hotspots': mailbox companies with a reputation of tax avoidance. The Tax Tour received wide media coverage and got the issue placed prominently on the agenda of policy makers.

### Good governance and corporate accountability

A fair, accountable government is crucial to ending poverty and promoting human rights. Throughout the world, people's demands for democracy are growing louder as many have suffered under oppressive regimes and unaccountable leaders. ActionAid supports women, men, and young people to hold governments and corporates accountable, to fight for justice, to end discrimination and corruption, and to take control of the decisions that shape their lives.

- Through our *Fair Green and Global programme (FGG)*, ActionAid in the Netherlands has provided training to people in **Kenya, South Africa, Zambia** and **Zimbabwe** to hold organisations to account - whether they are schools, health authorities, local councils, corporates that provide public services, or national governments.
- In **Zambia**, for instance, we supported our local partner to start a solidarity movement to address social and environmental liability issues with Mopani Copper Mine and the local authority. Sulphur Dioxide emissions are causing severe health problems in the vicinity of the mine. ActionAid trained community members, providing them with the skills on how to raise questions with their government about better protection and compensation from the mine. Through national television and local community radio programmes, we stimulated local and national







debate on the need for mining companies to pay remittances to local government councils for use of community developmental projects, and mitigation of social and environmental impacts.

### Balancing trade and aid

Policy coherence in wealthier nations is key to sustainable and fair development. In order to allow trade and aid to complement one another, a balancing act of different views and stakes is key. ActionAid involves local organisations in discussions relating to trade and development cooperation. Within the Fair, Green and Global (FGG) Alliance, ActionAid has a watchdog role, flagging human rights violations, social abuses and the destruction of nature that results from corporate trade and investment.

- In 2015, ActionAid was involved in discussions around the *Transatlantic Trade & Investment Partnership (TTIP)*. ActionAid raised concerns about TTIP valuing the rights of transnational corporations over and above the needs of people and the planet.

- In May, ActionAid produced an opinion article in *De Volkskrant*, raising issues around the 50 million euro trade support for job creation in North Africa.

### FEDERATION-WIDE

1,000

local governments showed accountability to the communities they serve, for example by publicly declaring their expenditure.

ActionAid's tax justice campaign in Tanzania almost doubled the government's tax income to

1,7 trillion shillings.



ActionAid campaigning to stop tax dodging in Malawi. School girls hold Tax campaign placards to call for tax compliance among big companies.



## 2.4 WOMEN'S RIGHTS

Equal rights for women and girls are nowhere near universal. Millions face abuse and violence or are repressed, simply because they are women. Unacceptable, since it is predominantly women who are the driving force in reducing hunger and poverty. ActionAid wants equal treatment and protection of women. This is why we support women joining forces, encourage girls to go to and stay in school, provide education and support to female entrepreneurs enabling them to earn a living. Women's rights are at the core of all our work and campaigns and are therefore embedded in all our projects and campaigns.

### Ending violence against women and girls

One in three women will experience physical or sexual violence in her lifetime. ActionAid in the Netherlands is helping women and girls all over the world to tackle violence and stand up for their rights. We provide services and demand justice for survivors of violence, and support programmes to empower women. We also train local community volunteers to stop female genital mutilation (FGM), forced marriage, tackle sexual and domestic violence and child abduction.

- In 2015, we supported 10 Girls Clubs in **Mozambique**, where we work together with

teachers and parents to raise awareness of girls' rights to education, and change attitudes towards early marriage, motherhood and (gender based) violence, like FGM. An exchange visit was organised, bringing together 57 members of the 10 Girls Clubs. Following this exchange, 5 Girls Clubs attended a forum and helped to develop a provincial plan to end early marriage. This plan was shared at the National Girls Conference, to be incorporated in Mozambique's national plan to end early marriage.

### Economic empowerment of women

ActionAid campaigns with women for decent jobs, fair taxes for public services that equally benefit men and women, and to see a fairer division of unpaid care work. ActionAid supports women producers to start up and lead collectives so that they can earn a better living.

- In 2015, ActionAid in the Netherlands supported women in **Southern Africa** gaining access to land so they can grow enough food for their families (as described in previous paragraphs).
- Related to the Safer Schools Project in **Mozambique**, we contributed to empowering women in seven community associations in Mozambique to support their businesses and increase their family income.







### The story of Atija Francisco (48), Mozambique

Atija Francisco (48) lives with her four children in the district of Pebane. As a member of the Reflect Circle in Mujude, where she learnt to read and write, she has received training on the design and management of small businesses.

As part of this project, Atija's community association received funds to support their business, a combination of agriculture and the buying and selling of second hand clothes. The profits from these activities have been shared evenly among association members. Using the skills that she has learnt and developed as part of this project, Atija has also started her own business, selling cassava and peanuts. *"Before the training I did not know anything about business, I was only engaged in the production of cassava and peanuts for family consumption, this made it difficult to deal with the educational needs of my children."*

*"Now I am very happy because with the profit I got from both my sources of income I could enrol my daughter at secondary school (grade 8 this year), and I support two of my children at primary school (grade 5 and 7). I was also able to buy school materials and respond to other needs in order to improve their education."*

### Promoting women's rights to natural resources

One of the main causes of gender inequality is the severe disproportion in political participation of women in decision-making bodies. In bodies that govern the use and control of natural resources (water boards, unions, land fora) women are often not 'at the table' and power is vested in the hands of the men. The lack of meaningful participation in these bodies seriously limits women's abilities to effectively defend and promote their rights. Women who speak up and demand justice run the risk of facing violence and repression through legal charges, intimidation or worse.

- Together with *Both ENDS*, ActionAid in the Netherlands works on a project supporting women in defending their rights and at the same time pushes for systemic changes that assure women are part of relevant decision making processes. In 2015 ActionAid has conducted four case studies to investigate the impact of large-scale investments on food security, water and a healthy living environment. In one of the cases as many as 100,000 people are facing imminent eviction from their homes. This directly affects their food security, as it is unsure they will have access to sufficient and nutritious food once they are relocated. Currently one of the cases has been taken to the Kenyan court. In **South Africa**, ActionAid has supported and organised groups of women to stand up for their rights and resist

the government's plan to build more coal power plants in their province.

- ActionAid worked with the *Dutch Gender Platform Wo=Men*, with recommendations on better anchoring women's rights to food and natural resources in gender and environmental policies. Together, we also strived to make sure women's rights are on the agenda of parliament, companies and government when it comes to responsible investments and codes of conduct. We also pitched this message at the 'Gelijk=Anders' festival in June and contributed to the launch of the Agenda for The Future, resulting in a strong section on linking sustainability and women's rights. In September this Agenda was handed to Prime Minister Rutte.

### FEDERATION-WIDE

43,700

women reported increased control over income and greater negotiating power.

1,360

community-driven initiatives were taken to protect women and girls from harmful traditional practices.



## 2.5 EDUCATION

Education transforms societies. It challenges inequality and discrimination. But more than 150 million children in the world have to work to help their families instead of going to school. And for hundreds of millions of other children, access to education is hopelessly inadequate. ActionAid believes a good quality, publicly-funded education should be available to all children.

Our federation works with over 5 thousand communities across the world to help girls and boys get the education they need. At least 5 million women have learned to read and write – and many more millions of lives have been changed – through *Reflect*, our internationally renowned approach to adult learning. By empowering local communities and supporting organisations at all levels, we are working to remove barriers and aim to help all children realise the full potential of education.

### Enhancing quality education

ActionAid supports parents, children, teachers, unions, communities and local organizations to monitor and improve the quality of public education.

- In 2015, with support from the Turing Foundation, ActionAid in the Netherlands started a project to improve the quality of education and safety for at least 850 children in three primary schools in rural, disadvantaged areas in the Kono district in Eastern **Sierra Leone**. Due to the Ebola outbreak the project was delayed, but we were able to start the two-year project in April 2015. The children will benefit from improved teaching practices, better school resources and more efficient and effectively managed schools. For instance, 30 members of School Management Committee (SMC's) received training on budget tracking: an important tool for SMC's to make sure the government's education budget is spent as promised. We were also able to increase the retention of girls' participation in schools by setting up 3 Girls Clubs, where 150 girls will be discussing and reducing the violence in schools and in the community.







### The story of Milia Hilario Majone (12)

Milia Hilario Majone (12) lives in the village of Munuga with her parents and five siblings. After she was forced to marry a man from a neighbouring village she was taken out of school and sent to live with him.

Following an awareness raising event held in the village of Munuga as part of this project, in September 2015, her parents approached the school council to discuss her situation. They were advised to speak to her teachers about her continuing studies. This was arranged and she returned to Munuga Primary School in October.

*"Thanks to the effort and support of my colleagues I have overcome all the education and social difficulties I was facing. I am currently enrolled in grade 6, as I had a strong will to study before my dream was interrupted; it was not easy to sit the exam because I had missed part of the subjects in the two months in which I was running the house. But I had support from my colleagues from girls club. From now, if there is a similar situation, I know where to go get help and protection to keep my rights as a girl, because I am part of the Girls Club."*

### Safe schools

In many societies, girls suffer discrimination at school, through violence and prejudice. ActionAid's ground-breaking projects in **Kenya, Ghana and Mozambique** are helping over ten thousand girls stay in school.

- In 2015, ActionAid in the Netherlands was able to contribute to an important project increasing the safety in schools in **Mozambique**. Research showed that (fear of) violence is one of the key reasons for girls not to attend school. The key successes achieved as part of this project in 2015 include: the provision of 150 desks to two primary schools in Nicadine and Impaca, ensuring that 900 children enjoy access to a more comfortable, productive learning environment; the implementation of awareness raising sessions to 531 people on the importance of children's education and gender equality; the creation and training of a multi sector group for child protection to coordinate the handling of child abuse cases, and the reintegration of 24 children, who had dropped out of school, in the education system.

### Campaigning for education

In many developing countries, education is chronically underfunded. ActionAid campaigns for a greater share of funds to be spent on education in ways that benefit girls and marginalized children.

- Examples of our work in 2015 include research on domestic taxation, documenting the impact of IMF macroeconomic policies on education finance. We also work with the Global Campaign for Education to ensure donors live up to their promises on filling education finance gaps in a harmonised way, supporting national education plans.

### FEDERATION-WIDE

295,000

children, parents, teachers and school boards took part in our global programme to increase access and improve the quality of education.

3,200

schools improved their education, for example by training teachers and improving security.



### The story of Elsa Dmongs Cherindza (15), Mozambique

*"I am so happy to be back in school! One of my friends was worried about my absence, which had gone beyond four months, and she wrote about it and deposited it in a complaint box, which was installed in our school. When the committee opened the complaint box, they recommended the School Council to find out about my whereabouts and they encouraged me to go back to school. I got re-motivated and agreed to continue with my studies."*

*"By participating in sensitization sessions held by NADEC (an ActionAid partner organisation), I learned a lot about my rights, such as the right to education, the right to protection, the right to health etc. I didn't know that by not going to school, I was losing one of the most important rights, because it is through education that I will be able to build my future. When I returned to school, my teacher prohibited me to participate in lessons because I had spent more than four months without attending lessons. He wasn't aware of my situation and wanted my parents to justify my long absence. It was difficult to inform my parents because I was no longer living with them, as my reason for dropping out was marriage. So, I asked for support, to explain my teacher about my situation and he later accepted me in the classroom. In the future I would like to be a doctor to save people's lives."*



School children at Kola Tree Community School in Sierra Leone, a school funded by ActionAid. The Access to Primary Education project seeks to increase access to quality education through the creation of suitable learning environments.





## 2.6 EMERGENCIES

Natural disasters and violent conflicts happen increasingly frequently. Whether people are hit by a natural disaster or by violent conflict, an emergency always causes intense suffering, trauma and loss. Often it is the very poorest and women who are the most affected. Together with our local partners, ActionAid ensures that people in emergencies receive immediate aid, as well as support to rebuild their lives and prepare for future disasters and conflicts.

### Earthquake Nepal

A massive earthquake measuring 7.8 on the Richter scale hit **Nepal** on 25th April 2015, causing devastation across over half of the country. More than 8 million people were affected, 9 thousand people killed, and almost a million houses were damaged or destroyed forcing people to sleep outside. ActionAid in the Netherlands contributed to the ActionAid International's response, that supported 92,925 people with food relief, dignity kits for pregnant and lactating women, emergency shelters, temporary shelter solutions and cash, psychosocial support services and early recovery support to small scale farmers.

### Refugee crisis

In response to the refugee crisis, ActionAid broke new ground by setting up a local response programme in Lesbos, **Greece**. The programme was set up to respond to the needs and protection of women. In 2015 we have reached approximately 3,200 women through Women Friendly Spaces with psychosocial support, referrals, dignity kits and gender sensitive information. ActionAid in the Netherlands raised funds with its donors to support this vital work.

ActionAid has a consistent focus on sustainability, linking humanitarian programming with long-term development including policy and advocacy work and seeking out opportunities to build resilient communities. Our aim is always to stand on the side of affected communities. Although campaigning on emergency relief is limited in the Netherlands, we joined NGO's like Amnesty, Vluchtelingenwerk, Pax and Oxfam in the *#Refugeeswelcome campaign*. On September 10th, we put hundreds of doormats stating "Welcome" on the The Hague's main square. In addition we sent out an urgent appeal signed by thousands of supporters to urge the government to give shelter to refugees.



Constantina Strikou (ActionAid Greece) helps a Syrian refugee girl to change her wet clothes.



*"When I see you, I feel calm," were Sajida's words to Anna, a cultural mediator who is also Syrian and the very soul of ActionAid's Friendly Space for women and their babies in Kara Tepe, Lesvos. That feeling of calmness is precious for Sajida and for all women who come to these centres.*

*Sajida left Syria about a month ago. When asked why, she just laughed and used hand gestures to show everything had been torn down. "Our city is gone, there's nothing left any more. Assad was bombing us from above and we were living in fear of ISIS too. I left Deir Al-Zour in Syria with my husband, my 2 kids, my mother and my 2 brothers. One of my brothers didn't make it, he died in Syria. We would have left earlier, but we didn't have enough money. I think we were also hoping that the war would end. The journey was really difficult. The kids were shaking and crying; just before reaching the shore, the sea was rough. Today we dream of a life without fear; in Syria we were so scared we couldn't sleep. We want to sleep 1 day peacefully, without the fear."*

### Ebola outbreak

In response to the Ebola outbreak in **Sierra Leone**, women's networks in the community were critical in fighting the virus. Members of ActionAid's so called 'Mother's Clubs' in Sierra Leone played a vital role as social mobilization volunteers. After being trained, the women conducted door-to-door visits in their local communities to spread health messages, dispel rumours and advise people on where to get help, e.g. the community care centres. Women were also trained as contact tracers to identify potential cases of Ebola in the communities and they were included in all stages of projects planning and implementation. Women were also prioritized as psychosocial councillors to support survivors address trauma.

### FEDERATION-WIDE

More than **700,000** people received humanitarian aid, including 92,925 victims of the earthquake in Nepal.

In **103** locations worldwide, local communities are better prepared for disasters due to training provided by ActionAid.



## CHAPTER 3 - FUNDRAISING & COMMUNICATIONS

### Fundraising

ActionAid aims to build long-term relationships with individual donors to secure ongoing financial support for our projects and campaigns. At the end of 2015, ActionAid in the Netherlands had a total of 12,470 financial supporters (8,675 regular givers and 3,795 one-off supporters), a growth of 32 percent compared to 2014. Most of our supporters signed up on the street and door-to-door. This approach offers us opportunity to increase our public visibility with a limited budget. Unfortunately, the recruitment of supporters was delayed during the year and the average gift of new supporters was lower than projected. This resulted in much less income than anticipated. We do expect an increase in income in early 2016, based on the growth in supporter numbers. In 2015, we were able to make full use of our new database, optimize our online fundraising and test a 2-step fundraising approach (asking supporters to become a regular donor of ActionAid). In 2016, we will continue our efforts to gradually increase our income from these sources.

We were delighted that, despite the challenging economic situation, we were able to increase our funding from foundations. By partnering with Turing Foundation, Oxfam and Rothschild, we were able to secure 180,000 euro for our projects and campaigns, exceeding our target by twenty percent. We do work in a competitive environment. A great number of small and large initiatives compete with a limited number of funders. With a low brand awareness, we need to invest extra time to build trust and showcasing the distinctiveness of our work.

The best results were achieved in funding from third-party institutions and governmental bodies. Where

most international development organisations were faced with budget cuts from the ministry, ActionAid in the Netherlands (part of the Fair Green and Global Alliance) was praised for its programmes and was awarded twice as much funding for 2016-2020 compared to the last 4 years. This allows us to extend our partnerships to 4 new countries in 2016.

### Complaints policy

In 2015 we received 19 complaints, mostly related to our door-to-door recruitment. ActionAid strived to respond to complaints within five working days and succeeded 100% of the time. Our policy concerning complaints is available on our website.

### Communications

In 2015 we managed to get some great media exposure (about 79 hits) about the issues we campaign on, tax justice in particular. Not just in quality newspapers but also on television, radio and in specialist media. The Amsterdam Tax Tour proved to be most popular with articles in local, regional and national newspapers and items on 2 radio stations. A number of op-eds by ActionAid policy advisors were published in national newspapers and key online forums that contributed to national discussions on topics related to tax, land rights, developing aid and trade. With 800 new followers last year, the social media communities keep growing steadily and the interaction has increased tremendously with 2,000 likes over the last year and top posts being shared over 150 times. The number of website visitors is with 33,000 visitors solid, with spikes occurring whenever we reach out with particular (fundraising) campaigns. All this sets a great foundation to keep on building our reach and engaging the public on the issues that are of vital importance to us all.

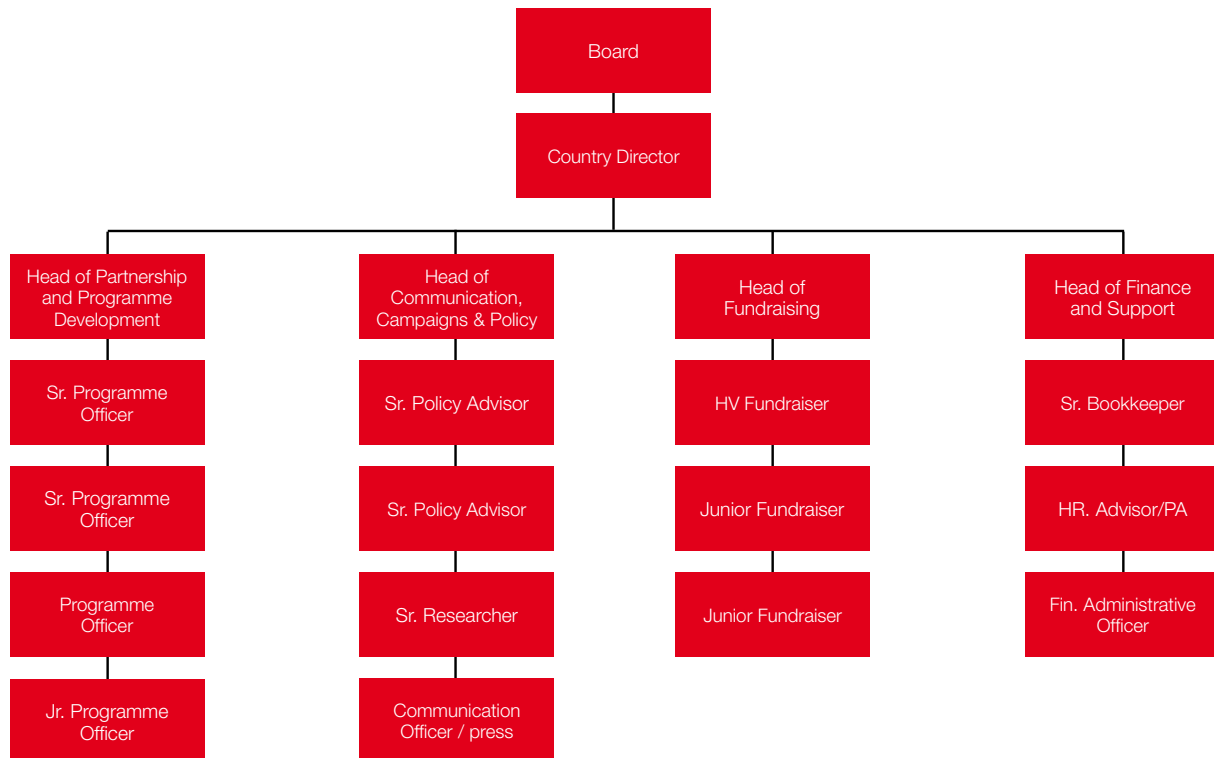


## CHAPTER 4 - BEHIND THE SCENES

### The ActionAid team in the Netherlands

By the end of 2015, the ActionAid office in Amsterdam employed twenty staff (18,2 FTE). The organisation is made up of 4 departments: (1) Programmes (2) Communications, Campaigns and Policy influencing (3) Fundraising and (4) Finance & Support. In 2016, communications will become

part of the Fundraising department. In addition to our paid staff, ActionAid also works with interns and volunteers. These motivated people are invaluable for ActionAid. In 2015, they worked on projects, varying from doing research to organising events and writing articles for website and newsletters.



Women in Nalolo, Zambia commemorate International Women's Day 2015 by participating in a march.



Together with the Director, the Heads of Department make up the Management Team, who meet every two weeks and once annually with the Board. The organisation is made up of several different nationalities (Surinamese, Australian, Venezuelan, Spanish and Dutch) and is 85% women. The average age is 42. It is a close-knit organisation, with a low level of staff turnover. Sick leave is less than 2,7%. The organisation is led by Ruud van den Hurk, executive director since 2008.

### Board of Trustees

ActionAid's highest authority is its Board of Trustees. The Board supervises the organisation's activities. This process and the division between supervision and management are explained in the Accountability Statement. Members of the Board are appointed for a maximum three-year term, after which reappointment is possible for no more than one additional term. Members are selected for the Board based on pre-determined profiles. Every year, they issue a statement indicating whether there is a conflict of interests. At least once every 2 years, the Board is evaluated or conducts a self-evaluation to identify areas in which it can improve the way it works.

### Board Members

### Training and learning

One of our goals is to be a learning and reflective organisation. In 2015, all staff meetings were organised monthly to optimize internal communications, and there was a learning lunch every 2 months. Part of the training budget was used to fund a joint workshop on our Human Rights-Based Approach (HRBA) to further enhance our knowledge and expertise in this area. In addition, we had staff participating in skill shares (ActionAid learning exchange between countries), improving their skills on fundraising, financial administration and programme management. We also invested in the safety in our office, by training two staff in emergency response.

In our international programmes and campaigning, a reflective approach is key to improving the effectiveness of our work. We believe that the end of poverty and injustice is best supported by capacity development by people for people. We are committed to building the capabilities of people to take innovative, rights-based action. We can only do this if we listen to and learn from each other. We therefore host a Participatory Reflection and Review Process (PRRP) in all country programmes.

Name	Position	Member since	Professional background
Lucille Hegger	Chairperson	15 April 2009 <sup>1</sup>	PR and Communication
Venda Sykora	Treasurer	13 November 2008 <sup>2</sup>	International Project Management
Antje Melissen	Secretary	30 May 2011	International Entrepreneurship
Ingrid Roestenburg-Morgan	Chairperson <sup>3</sup>	10 December 2012	International Criminal Law and Human Rights
Natasha Barker	Member	27 March 2014	Finance
Jeroen de Lange	Member	27 March 2014 <sup>4</sup>	Development Cooperation
Luuk Hamer	Member	2 September 2014	International Law
Marianne van der Zijde	Treasurer <sup>5</sup>	24 March 2015	Accounting
Leonie Haakshorst	Member	3 September 2015	CSR Specialist

<sup>1</sup> Stood down on 13 January 2015

<sup>2</sup> Stood down on 4 September 2015

<sup>3</sup> Chairperson since 13 January 2015 (shared position with Lucille Hegger)

<sup>4</sup> Stood down on 24 March 2015

<sup>5</sup> Treasurer since 4 September 2015

This takes place on an annual basis and provides a space for community members and stakeholders to reflect on progress made, encountered challenges and to advise ActionAid on ongoing activities. In addition to ensuring downward accountability to stakeholders, the PRRP provides an excellent opportunity to share learning between ActionAid's communities, districts, countries and the wider ActionAid International federation.

### Corporate social responsibility

Based on our ideology and duty of care for the environment, the world and its inhabitants, we try as far as possible to apply an environmental awareness to our work at our offices in Amsterdam. The minimum printing we do is done as efficiently as possible. Colour printing is limited to exceptional cases only. All printing is done on FSC paper and promotional shirts are made using organic cotton. Waste is segregated before leaving the premises: general waste, plastic and paper. Lunch is generally fair trade and organic. Our savings are kept in sustainable accounts at ASN Bank and the pensions are administered by Zwitserleven, the most sustainable pension company. Donations from companies are assessed by means of our

company fundraising policy to ensure that these businesses meet the conditions of corporate social responsibility. Last but not least, we monitor our travel behaviour to ensure efficient use of resources and awareness of our footprint.

### Hallmarks and quality

For 15 years, ActionAid in the Netherlands has held the Central Bureau on Fundraising (CBF) seal of approval, and it has had Dutch charitable status (ANBI) since 2008. In 2015, we went through the tri-annual extensive CBF screening, after which we were accredited to hold the seal approval for another 3 years. In 2016, we are likely to transfer to the new 'erkenningregeling' which will replace the CBF hallmark. In addition, we abide by the strict AAI requirements in the spheres of governance, monitoring and impact measurement. In 2016, we will continue to professionalize the organisation by obtaining IATI and ISO 9001 certification.

### Partners

To be most effective, ActionAid works in close cooperation with several national and international networks in the Netherlands and Africa. Below is an overview of formal partner- and memberships.



ZIMBABWE WATCH





## CHAPTER 5 - ACCOUNTABILITY STATEMENT

In this chapter, we describe how ActionAid in the Netherlands applies good governance in practice. The ActionAid Board and management subscribe to the three basic principles of good governance described in the Code of Good Governance for Good Causes (Code Goed Bestuur, Goede Doelen Nederland 2005). The code stipulates the separation between governance, implementation and supervision. Below, we describe how we spend the resources entrusted to us effectively and efficiently and how we involve stakeholders in our work.

### PRINCIPLE 1: SUPERVISION AND MANAGEMENT

The board of trustees supervises the organisation, appoints, evaluates and dismisses the executive director. The board supervises the overall progress of the strategic plan, the annual action plan and the budget. In addition to its supervisory function, the board aspires to act as a sounding board and advisor to the executive director. The executive director is responsible for actual management of the organisation. The director drafts and proposes strategies, action plans and budgets for the board's approval. Once approved by the board, he is responsible for implementing these plans and policies. He is assisted by the Management Team.

For most part of the year, the board consisted of six members. The board selects and appoints its own members on the basis of pre-established profiles and transparent procedures. The composition of the board should reflect the right mix of expertise in all areas of the organisation as well as a fair balance of men and women. The term for board members is three years; members may be re-elected once for a second term. Brief resumes of board members can be found on our website.



Zenia Rueben is a member of a Women Land Rights (WOLAR) Reflect Circle in Malawi. She experienced a land grab with her male cousin but since she joined WOLAR, she has learnt about her rights and they have sorted their land dispute out amicably.

The Board met five times in 2015. The progress of programmes, the year to date execution of the budget and financial forecasts are part of every regular meeting. Expenditure is discussed in outline. A Finance and Audit Committee, consisting of two board members, monitors the financial health of the organisation, the internal processes and the risks in more detail. The committee is supported by the director and the head of finance and support. It makes recommendations to the board on the appointment of the external auditor, and discusses annual management letters and annual reports with the external auditor.

The performance of the board is evaluated every second year, and, where necessary, improvements are identified, as set out in the ActionAid governance manual. Members are only reimbursed for expenses incurred in the performance of their duties. In reality, board members rarely claim expenses. A few years ago our extensive association with ActionAid International resulted in an ActionAid International representative taking up a position in our board. Conversely, a representative from our board has taken up a seat as a full voting member of the International Assembly of ActionAid International. The director and all members of the board are required to annually sign a declaration detailing any conflicts of interest that might arise.

## PRINCIPLE 2: ENSURE OPTIMUM UTILIZATION OF RESOURCES

### Strategy

Our ActionAid in the Netherlands strategy, *Action for equity in Africa*, covers the period 2012-2017. The strategic objectives are a logical continuation of the goals set by the former Niza (Niza became ActionAid in 2012) and fit the wider objectives of ActionAid International. Progress of the strategic objectives is monitored by an extensive monitoring framework developed in 2012. ActionAid uses a planning and control cycle. Annual action plans based on the strategy will be drawn up as much as possible with SMART (specific, measurable, achievable, realistic and time scaled) indicators. Learning from experience and improving the effectiveness and efficiency of our operations is a constant concern. The internal processes and procedures are described in a comprehensive Quality Manual. In 2015 ActionAid joined the Partos ISO 9001 sessions and we hope to be fully certified at the beginning of 2016.

The board approves long-term financial and strategic policies, along with annual action plans and associated budgets. Accompanying risk assessments are reviewed halfway through the current year. The management team monitors actual income and expenditure against the budget on a monthly basis, and presents quarterly reports to the board. The board reviews performance against a dash board of key indicators (financial and non-financial) on a quarterly basis.

Internal processes are regularly reviewed by the management team and external parties. Each year, an external auditor prepares a management letter. The Dutch Central Bureau on Fundraising (CBF) performs three-yearly evaluations before awarding a renewed seal of approval. We have renewed our CBF seal of approval status for the next three years on the basis of a positive evaluation in 2015. ActionAid International performs audits at random with a frequency of three to four years. Reports from these various evaluations are important sources of information and tools for further improvement for director and management team. Learning is an integral part of our way of working. Every year we meet with the whole team for joint reflection and evaluation, involving presentations by each department focusing on what went well and what could be improved. The ActionAid International federation also offers excellent opportunities for carrying out joint evaluations and sharing best practices with the ultimate goal of improving effectiveness and efficiency.

### Monitoring and evaluation of fundraising

The goals described in the strategy for 2012-2016 form the basis of annual fundraising plans. Fundraising performance is measured against a set of clear indicators. The Fundraising Manager presents monthly progress reports to the Director and the Management Team, in order to enable them to make adjustments as needed. In addition, on account of the close relationship between the two areas, regular consultations are held between the Fundraising Manager and the Campaigns and Communications Manager. Lessons learned are highlighted and fed back to management. Each department carries out an annual reflection and evaluation, the findings of which are fed back into the overall evaluation.



### Monitoring and evaluation of programmes

We run programmes in the Netherlands – some with a European component – and in Sub-Saharan Africa. The majority of these programmes are institutionally funded by grants such as MFS (Ministry of Foreign Affairs) and EU, and are therefore subject to stringent monitoring and evaluation rules to which we conform. Programmes and projects are systematically monitored and evaluated based on indicators agreed upon with relevant partners, within the lines of the subsidy frameworks. Progress is also constantly monitored through telephone and email consultations with partners in the South. Programme department staff regularly visit the programmes that we support; their experiences are fed back and any agreements made are duly recorded. The programme manager submits monthly reports to the director and the management team, leading, where necessary, to adjustments. Due to the interconnectedness of our programmes in the South and the North, regular consultations are held between the programme manager and the head of the policy advocacy department.

### PRINCIPLE 3: FOSTER RELATIONSHIPS WITH STAKEHOLDERS

We seek an active dialogue with our stakeholders: our African partners and local activists, partners in the North, policy makers and politicians, journalists, donors and the ActionAid federation. On our website we explain ActionAid's open information policy, which is guided by our commitment to transparency and to sharing information on our policies and choices with our stakeholders.

#### African partners and local activists

Our interaction with colleagues in the South is vital to the quality of our work and forms the basis for advocacy and communication in the North. Collaboration with these stakeholders requires mutual accountability, solidarity and transparency. In practice, interaction with our partners is realised through mutual visits and the planning and implementation of joint initiatives. The contact with local activists is usually by telephone and email. If an opportunity arises to influence policy or communicate with the media or the public, a local activist may be invited for a visit to the Netherlands.

### Donors – institutional and private

We are in regular contact with institutional donors by telephone and mail. They receive all our communications and our Annual Report. When programmes are modified by circumstances, we have more detailed contact; on some occasions we invite them for a field visit. Much effort goes into maintaining relationships with private donors. Social media as well as printed newsletters regularly inform our stakeholders. As we realise that not every donor enjoys being overburdened with communications, we offer our donors through our website and in our newsletters the opportunity to request less or no further mailings. With regard to communications by telephone, we observe the requirements of the Dutch Do Not Call Register. Our complaints procedure ensures we react quickly and efficiently to any questions and complaints from donors.

### Cooperation partners in the North

We realise that change will only come about if enough people demand it. There is great value in numbers. We therefore work with many organisations: our FGG partners, and our partners in other networks including Tax Justice Netherlands, IANRA and Partos. Effective collaboration requires maximum mutual transparency. We meet regularly with our partners, sharing new information and developments, research results and views. We often refer to our website and we use social media such as Twitter, Facebook and Instagram.

### Policy makers and politicians

Our lobbyists are in regular contact with ministers, state secretaries, MPs and officials who deal with issues that relate to our objectives. Our colleagues are active in The Hague and Brussels, because it is important that our discussion partners have a clear understanding of our work, which is also the reason for us to commit ourselves to proactive information exchange in personal communication and on our website.

### Media and press

TV as well as print journalists are important mediators between our organisation and the public at large, and between us and policy makers and politicians. Conversely, we are an exceptional source of information for journalists because of our

expertise and our contacts with African partners and local activists. We invest in good relationships with journalists, connecting with them through personal contacts, network meetings and social media. We will always share new perspectives and important developments with journalists, either by giving them a scoop, or through general press releases of reports and our website in conjunction with social media.

### ActionAid International

We have a special bond with ActionAid International (AAI). Our ActionAid membership entails intensive coordination of our strategies, procedures and processes, mutual participation in each other's highest decision-making bodies, and keeping each other fully informed, on many levels and through many channels. The directors of all AAI

member organisations worldwide meet annually; European directors meet five times a year. Regular discussions are held with AAI in the areas of fundraising, communication, finance, programmes and advocacy. The federation has an internal communication platform in place for the exchange of agendas, policy documents, research findings, et cetera. We attach great importance to this cooperation, because it allows us to tap far more resources and knowledge than we would otherwise be able to. Our fellowship does not preclude our autonomy, as we ourselves are still able to decide on the direction we want to take. The existing accountabilities have remained unchanged, too, with our board remaining the prime authority in the organisation, to which the executive director remains accountable.

During the Rural Women Assembly, Hope Mruttu, first lady of Taita Taveta, stood in solidarity with the Land For Communities and With Women Campaign in Kilifi County, Kenya.





## CHAPTER 6 – FINANCIAL STATEMENTS

The financial statements 2015 have been prepared in accordance with the Dutch Directive 650 Fundraising Institutions (updated 2011). On March 29, 2016 the Board approved the annual accounts after an audit by Dubois and Co. The auditor's report has been included.

We closed the year with a positive result of € 91.130. This is almost € 62.000 less than budgeted, mainly due to the fact that the steep growth of our private fundraising stabilized in mid-2015. As in 2014, and despite the fact that the economy continued to remain unsettled, we were able to achieve growth in private fundraising: a growth of 20% compared to 2014. Private fundraising will continue to be an important area of focus in 2016. In terms of institutionally-funded programmes, our four year FGG programme came to an end in 2015, but will be extended and upscaled in the next five years. This is an important achievement in reaching our mission objectives and in maintaining our financial security.

### 6.1 INCOME

#### Voluntary fundraising

In 2015 ActionAid generated € 1.301.700 voluntary income. In comparison with 2014 (€ 1.082.100), an increase of 20%.

#### Own fundraising

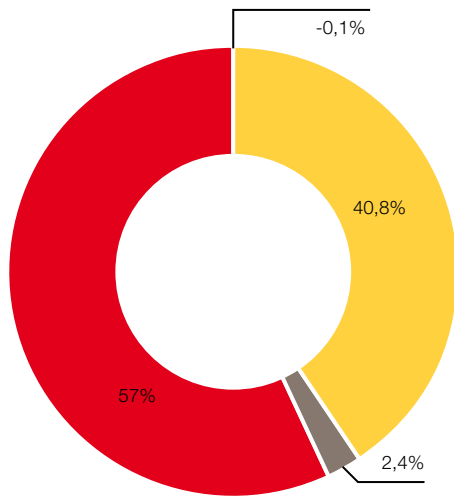
Total income of donations and gifts didn't show the steep growth of earlier years but stabilized. In 2014 the income of donations was € 644.000; 2015's budget was € 831.000 whereas the actuals in 2015 were € 734.000 (14% more than 2014 and 12% less than budgeted).

#### Other income

"Other income" refers to a grant from ActionAid International which aims to boost revenue from fundraising and increasing public awareness of ActionAid's work in the Netherlands. The grant was € 387.000 in 2014 and € 399.000 in 2015. 2015 was also the final year ActionAid International contributed; their grants have enabled us to build a solid foundation of private donors. Additionally, "other income" includes a gift from the Turing Foundation of € 25.000 (spent on education in Sierra Leone), as well as from Rothschild € 80.000 (spent on Model Mining Legislation) both a result of our investment in High Value fundraising in the past few years.



## Income



Income from voluntary fundraising	1.301.714	40,8%
Income from actions of third parties	75.000	2,4%
Government grants	1.819.983	57%
Income from investments	- 3.829	-0,1%
<b>Total income:</b>	<b>3.192.867</b>	

### Actions of third parties

We were granted € 75.000 from Oxfam Novib for organizing the Tax Tour that took place in November 2015.

### Government grants

The total income from government subsidies is within budget, though there are some shifts:

- The lion's share of this budget line comes from the Fair, Green and Global (FGG) MFS II programme from the Ministry of Foreign Affairs. We started this programme in 2011 and has ended in 2015. The FGG alliance is a partnership with the Dutch NGO's Both ENDS (secretary), Friends of the Earth, SOMO, Transnational Institute (TNI) and Clean Clothes Campaign. Our Southern partners in this program are: Kenya, South Africa, Zambia and Zimbabwe (all ActionAid offices). The alliance programme submission for the period 2016-2020 was rated amongst the highest of the international development alliances

by the Ministry of Foreign Affairs, resulting in an expansion of our institutional funding in the coming 5 years.

- The EU subsidy from the programme line Non-State Actors for the Model Mining Legislation Program, conducted jointly with the IANRA network, amounted to € 81.500 in 2015 (in 2014 this was € 502.500 and € 292.000 was budgeted). The reason for the decline is that a large part of the expenses was paid by the obliged co-funding partners (25% of the total EU grant needs to be financed by others than the EU). Co-funders are, amongst others, the Dutch Ministry of Foreign affairs and Rothschild. The total co-funding in 2015 was € 239.000 (2014: € 46.000). This programme started mid 2013 and ends in July 2016. Our Southern partners in this program are: ASADO (Democratic Republic of Congo), BMF (South Africa), CRF (Kenya), DW (Angola), IANRA (South Africa) and ZELA (Zimbabwe).
- The programme upholding Human Rights, financed by the Ministry of Foreign Affairs, started in 2014 and ends in 2017. This programme is being carried out with the Dutch NGO Both ENDS. Our Southern partners in this program are ActionAid South Africa and ActionAid Kenya.
- In April 2015, the two-year EU Tax Justice programme started with 24 other NGO's, mainly Oxfam Novib and ActionAid offices in Europe. Our lead partner for this program is ActionAid UK. The focus of this program is mainly on northern lobbying and advocacy. At the time we budgeted 2015, this grant was unsure and therefore not included.

### Interest income

On the balance of two savings accounts, € 1.700 (2014: € 4.002) was received in interest. The loss on currency differences amounted to € 4.000 (2014: a gain of € 800).



## 6.2 EXPENDITURE

### Allocation principles

The table 'Details of cost allocation' on page 46 shows how the categories of costs are divided over the objectives, the cost of fundraising and management and administration. The following comments will clarify the table:

- Grants and contributions are subsidies paid to third parties.
- The private activities of ActionAid relate to activities initiated by ActionAid and delivered such campaigns, communications, information and fundraising, as well as in the area of southern programs.
- Cost Management and Administration, according to the Goede Doelen Nederland Directive Recommendation.
- Directive 650 Cost Management and Administration from January 2008 determined.
- The burden is distributed according to the time sheets of the objectives, fundraising and support activities.

### Spent on objectives

In 2015, ActionAid spent € 2,660.101, or 86% of total income on the mission objectives Campaigns (14%), Communications (17%) and Programs in Sub-Saharan Africa (55%).

### Cost benefit recruitment

The costs of ActionAid fundraising amounted to € 279.000. This is within the CBF standard of 25%. The average percentage for the last three years has been 23.46%. The costs meet the budget.

### Cost Management and Administration

At 3.23%, the proportion of total costs spent on Management and Administration was significantly lower than ActionAid's own standard of no more than 10%.

### Result

The positive result adds up to € 91.130 in 2015. € 10.000 of this amount is allocated to a designated fund. This is the income generated by our Christmas mailing and paid to ActionAid Mozambique for their Safe Schools project. The remaining part of € 81.130 was added to the continuity reserve. Thus the continuity reserve at the end of 2015 increased to € 300.912.

Our policy regarding the reserves of the organization is following the Directive Reserves Charities of the Association of Fundraising Institutions (Goede Doelen Nederland), of which we are a member. The Central Bureau on Fundraising (CBF) has taken this directive. Given that we depend heavily on institutional funds, the policy aims to maintain a reserve of 50% of annual operating expenses. Operating costs are defined in this context as salaries, pensions and social security, housing and fees and other general expenses. Directors and management are aware that the reserves are at a low level which according to this policy should be € 400.000. We expect to reach this level in 2016.

### Future financial developments

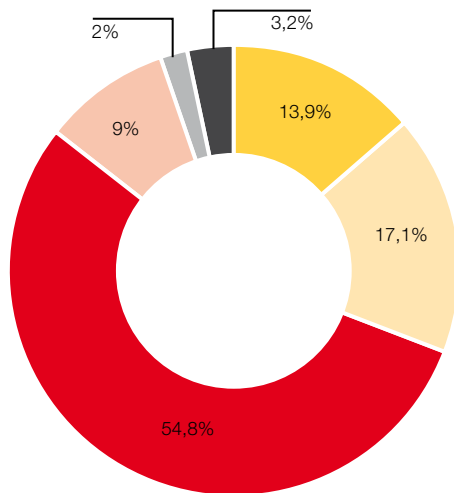
Our relationship with ActionAid International (AAI) provides us with an excellent platform of knowledge and experience and a firm position in the global South. As a member of the Federation, we will pay an annual contribution as part of the Resource Allocation Framework of € 85.000 in 2016 which will rise to € 365.000 in 2020. The calculation of our contribution is progressive from 2016-2020 because we are now self-sufficient and able to upscale our contribution, after years of benefiting from federation investment. The membership contribution is vital for ActionAid's international campaigning, programs and operational costs.

In 2016, we continue to focus attention on ensuring optimum integration of campaigns, communication and fundraising. The major fundraising efforts of recent years will once again result in increased income of our own fundraising. We will also build on our progress from institutional fundraising. Whereas the Fair Green and Global grant (Dutch Ministry of Foreign Affairs) ended in 2015, the alliance members have now been granted a continuation of the Strategic Partnership with the Ministry of Foreign Affairs. For the years 2016 to 2020, the Alliance will receive almost € 60 million for the implementation of this programme, of which almost € 11 million is for ActionAid in the Netherlands. The participating Alliance-partners have remained unchanged. Three Southern partners were added to the new programme: ActionAid Cambodia and ActionAid Bangladesh and ActionAid Mozambique.

Our financial situation is currently much stronger than it was at the beginning of the strategy period. However, our ambitions are high and in order to reach our objectives, we need to keep diversifying

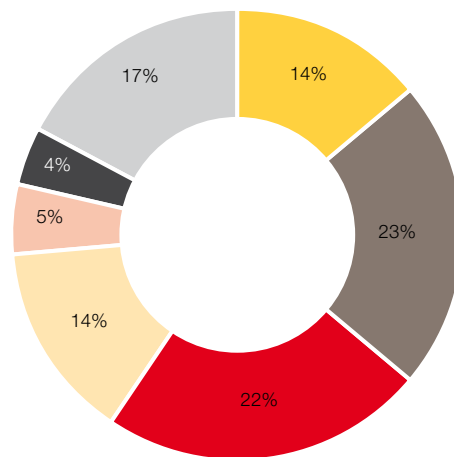
and growing our sources of funding. In 2016, we will embark on a new strategy development process that will take the changing funding landscape into account.

## Expenditure



<b>Related to mission objectives</b>		<b>85,8%</b>
■ Campaigning, Advocacy & Research	429.951	13,9%
■ Communication & Public Information	530.089	17,1%
■ Programme support to partners in the South	1.700.061	54,8%
<b>Acquisition</b>		<b>11%</b>
■ Cost of voluntary fundraising	278.802	9%
■ Cost related to third parties	-	-
■ Cost related to government subsidies	62.629	2%
<b>Management and administration</b>		<b>3,2%</b>
<b>Total expenditures:</b>	<b>3.101.737</b>	<b>100%</b>

## Expenditure allocated to mission objectives and operational costs



■ Food security	14%
■ Fair mining	22%
■ Economic justice	23%
■ Women's rights	14%
■ Education	5%
■ Emergencies	4%
■ Operational costs / reserves	17%



## CHAPTER 7 - ANNUAL ACCOUNTS 2015

Balance per 31 December 2015 (in €)

<b>Assets</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Fixed assets	53.846	86.574
Accounts receivable	447.031	1.022.035
Cash and cash equivalents	1.423.613	79.163
	1.870.645	1.101.198
<b>Total Assets</b>	<b>1.924.491</b>	<b>1.187.772</b>
<b>Liabilities</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Reserves		
- Continuity reserves	300.912	219.782
Designated Fund	10.000	-
Long term liabilities	-	5.066
Current liabilities		
- Advances received from sponsors	1.068.900	115.846
- Short-term project liabilities	255.842	644.780
- Payables	288.837	202.298
	1.613.579	962.924
<b>Total Liabilities</b>	<b>1.924.491</b>	<b>1.187.772</b>



## STATEMENT OF INCOME AND EXPENDITURE

(in €)

Income	Realisation 2015	Plan 2015	Realisation 2014
Income from voluntary fundraising	1.301.714	1.454.000	1.082.091
Income from actions of third parties	75.000	-	-
Government subsidies	1.819.983	1.887.000	1.993.192
Income from investments	- 3.829	11.000	3.073
<b>Total Income</b>	<b>3.192.867</b>	<b>3.352.000</b>	<b>3.078.356</b>
Expenditure	Realisation 2015	Plan 2015	Realisation 2014
<b>Related to mission objectives</b>			
- Campaigning, Advocacy & Research	429.951	480.000	291.960
- Communication & Public Information	530.089	425.000	393.124
- Programme support to partners in the South	1.700.061	1.854.000	1.847.110
	<b>2.660.101</b>	<b>2.759.000</b>	<b>2.532.194</b>
<b>Acquisition of income</b>			
- Cost of voluntary fundraising	278.802	250.000	261.044
- Cost related to third parties	-	10.000	3.351
- Cost related to government subsidies	62.629	80.000	69.952
	<b>341.431</b>	<b>340.000</b>	<b>334.348</b>
<b>Management and administration</b>	100.206	100.000	84.943
<b>Total Expenditure</b>	<b>3.101.737</b>	<b>3.199.000</b>	<b>2.951.485</b>
<b>Surplus/deficit</b>	<b>91.130</b>	<b>153.000</b>	<b>126.871</b>
<b>Added to reserves</b>			
- Continuity reserves	81.130	153.000	126.871
- Designated Fund	10.000		
	<b>91.130</b>	<b>153.000</b>	<b>126.871</b>



**CASH FLOW STATEMENT**

(in €)

<b>Operational Activities</b>	<b>2015</b>	<b>2014</b>
Surplus/Deficit	91.130	126.871
Adjustments to depreciation	36.784	21.522
	<b>127.914</b>	<b>148.393</b>
Changes in working capital		
- Trade receivables	575.003	-406.340
- Stocks	-	-
- Trade payables	650.458	87.700
	<b>1.225.461</b>	<b>-318.640</b>
<b>Total Operational cash flow</b>	<b>1.353.375</b>	<b>-170.247</b>
<b>Investment activities</b>	<b>2015</b>	<b>2014</b>
Investments in tangible fixed assets	- 4.056	-10.569
<b>Total Investment cash flow</b>	<b>-4.056</b>	<b>-10.569</b>
<b>Financing activities</b>	<b>2015</b>	<b>2014</b>
Receipts from long-term liabilities	-5.066	-4.869
Paid on purchase equities	- -5.066	-
<b>Total Financing cash flow</b>	<b>0</b>	<b>-4.869</b>
Net cash flow	- 1.344.253	- -185.686
<b>Increase/decrease in funds</b>	<b>1.344.253</b>	<b>-185.686</b>

## ACCOUNTING PRINCIPLES

### General

The annual accounts were compiled in accordance with Guideline 650 'fundraising institutions' (*Richtlijn 650 voor Fondsenwervende instellingen*), revised in 2011.

### Principles for valuation and presentation of assets and liabilities

#### Tangible fixed assets

Tangible fixed assets are stated at acquisition price less linear depreciation based on economic life-cycle. For inventory, furnishings and equipment, the life-cycle is five years.

#### Accounts receivable

- These are stated at nominal value.
- Accounts receivable for approved projects are based on agreements with third parties and agreed values.

#### Liabilities

- Liabilities are stated at the value at which they were incurred, unless indicated otherwise.
- Project liabilities refer to all liabilities under financing agreements concluded with third parties.
- New project liabilities are accounted for in the year in which the liability becomes definitive.

### Other assets and liabilities

- These are stated at nominal value.

### Principles for determining and presenting income and expenditure

#### Determination of result

- Taking into account the accounting principles, the result is determined as the difference between the revenue and expenditure allocated to the year in question.
- Unless otherwise indicated, income and expenditure are accounted for in the year to which they relate.
- Income from ActionAid fundraising is accounted for in the year of receipt.
- Income from legacies is included in the accounting year in which their size can be reliably determined. Advance payments made are taken as income in the year of receipt.
- Subsidies for projects are accounted for based on projects approved.
- Gifts in kind are valued according to the estimated market value in the Netherlands.

### Management and administration costs

Management and administration costs represent expenditure for internal management and administration that cannot be attributed to the objectives of the organization or fundraising costs.

Caroline Muchanga from Zambia shows the receipt for the market stall tax she has to pay.





**ASSETS (TANGIBLE FIXED ASSETS)**

Notes to the Balance Sheet at 31 December 2015 (in €)

	<b>Leasehold improvements</b>	<b>Equipment</b>	<b>Computers</b>	<b>Total 2015</b>	<b>Total 2014</b>
Cost as per 1-1	40.575	27.202	140.506	208.283	197.714
Investments 2015	-	-	4.056	4.056	10.569
	40.575	27.202	144.562	212.339	208.283
Depreciation previous years	19.337	11.444	90.928	121.709	100.187
Depreciation 2015	5.418	15.758	15.608	36.784	21.522
<b>Book value per 31 Dec</b>	<b>15.820</b>	<b>-</b>	<b>38.026</b>	<b>53.846</b>	<b>86.574</b>
Book value per 1-1	21.238	15.758	49.578	86.574	97.528
Investments 2015	-	-	4.056	4.056	10.569
	21.238	15.758	53.634	90.630	108.097
Depreciation 2015	5.418	15.758	15.608	36.784	21.522
<b>Book value per 31 Dec</b>	<b>15.820</b>	<b>-</b>	<b>38.026</b>	<b>53.846</b>	<b>86.574</b>

The amount for artworks € 15.758, included in Equipment has been depreciated 100% in 2015.

**ASSETS (RECEIVABLES)**

Notes to the Balance Sheet at 31 December 2015 (in €)

<b>Receivables</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Subsidies	236.084	778.854
ActionAid International current account	92.059	216.521
Other receivables	64.597	12.140
Advance payments	31.826	10.411
Interest receivable	5.298	3.695
Debtors/accounts receivable	17.168	415
	<b>447.032</b>	<b>1.022.035</b>
<b>Details of subsidies to be received</b>		
- EU-NSA	83.445	500.689
- Min. of FA MFS II	61.315	265.549
- Min. of FA HR Fund	58.260	12.616
- EU-DEAR	33.063	-
	<b>236.084</b>	<b>778.854</b>
<b>Cash and cash equivalents</b>		
- Savings accounts	1.313.755	10.964
- Cash and bank accounts	109.858	68.199
	<b>1.423.613</b>	<b>79.163</b>

The figure for cash and cash equivalents also includes an amount of € 20.056 (2014: € 23.616) for a bank account at Nedbank S.A. This amount is not at our free disposal.



## RESERVES, LIABILITIES AND PAYABLES (1)

Notes to the Balance Sheet at 31 December 2015 (in €)

<b>Continuity reserves</b>	<b>Total 2015</b>	<b>Total 2014</b>
Value per 1-1	219.782	92.911
Added	81.130	126.871
<b>Value per 31-12</b>	<b>300.912</b>	<b>219.782</b>
<b>Designated fund</b>	<b>Total 2015</b>	<b>Total 2014</b>
Value per 1-1	-	-
Added: "Christmas Mailing for Safe Schools in Mozambique"	10.000	-
<b>Value per 31-12</b>	<b>10.000</b>	<b>-</b>
<b>Long term liabilities</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Annuity loan	5.066	9.935
Repayment liability for next accounting year	-5.066	-4.679
<b>Value per 31-12</b>	<b>-</b>	<b>5.066</b>

The agreed annuity loan from our lessor Nieuwe Steen Investments represents a value of € 197 per 31 Dec 2015. The repayment liability for next accounting year plus interest of 4% is paid quarterly together with the rent. The term of the loan is 8 years until 31 Dec 2016.

<b>Current liabilities</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Advances subsidies received		
- Min. of FA Partnerships (2016)	1.026.032	-
- NWO	17.699	7.068
- ActionAid International	15.169	18.778
- ActionAid Denmark	10.000	10.000
- Rothschild	-	80.000
<b>Total current liabilities</b>	<b>1.068.900</b>	<b>115.846</b>

**RESERVES, LIABILITIES AND PAYABLES (2)**

Notes to the Balance Sheet at 31 December 2015 (in €)

<b>Short-term project liabilities</b>	<b>31 December 2015</b>	<b>31 December 2014</b>
Partners of Min. of FA MFS		
- ActionAid Kenya	46.059	
- ActionAid Zimbabwe	8.307	
- ActionAid South Africa	31.403	
- ActionAid Zambia	7.436	
ActionAid International	65.418	
Others	10.500	
	<b>169.123</b>	<b>303.257</b>
Partners of EU-NSA		
- ASADO	28.788	
- BMF	3.378	
- CRF	2.890	
- DW	3.195	
- ZELA	2.251	
- IANRA	19.157	
	<b>59.659</b>	<b>309.913</b>
Partners of Min. of FA HR Fund		
- ActionAid Kenya	10.714	
- ActionAid South Africa	10.000	
	<b>20.714</b>	<b>27.565</b>
Other	6.345	4.045
<b>Total short term project liabilities</b>	<b>255.842</b>	<b>644.780</b>
<b>Payables</b>		
Creditors	85.072	21.718
- Taxation	45.487	42.516
- Holiday days	39.219	29.180
Salary allowances	32.741	-
Holiday allowances	30.648	37.976
Auditor	10.925	17.500
Annuity loan repayment	4.741	4.869
Miscellaneous	40.003	48.539
<b>Total payables</b>	<b>288.837</b>	<b>202.298</b>

**Contingencies**

In November 2015 a contract started with Toshiba Netherlands for the lease of two photocopiers for € 350,90 per month (inclusive of VAT, exclusive of yearly indexing). The contract period is 60 months. In January 2014 a contract started with Stichting Plan Nederland for hiring an office for € 50.000 a year. The contract period is 9 years but terminable at one month's notice. The rent for 2015 was € 50.442.

**INCOME**

Notes to the Balance Sheet at 31 December 2015 (in €)

	<b>Realisation 2015</b>	<b>Plan 2015</b>	<b>Realisation 2014</b>
<b>Voluntary fundraising</b>			
Income from own fundraising donations, gifts and notary givers	733.875	814.000	644.338
Appeals	64.230	70.000	41.479
Income in kind	-	-	4.167
Legacies	-	15.000	5.262
Other income	503.609	555.000	386.845
<b>Subtotal</b>	<b>1.301.714</b>	<b>1.454.000</b>	<b>1.082.091</b>
<b>Third parties</b>			
Oxfam Novib	75.000	-	-
<b>Subtotal</b>	<b>75.000</b>	<b>-</b>	<b>-</b>
<b>Government subsidies</b>			
Min. of FA MFS	1.363.463	1.226.000	1.216.603
Min. of FA HR Fund	293.394	250.000	260.366
EU WWAH	-	-	13.720
EU NSA IANRA	81.478	292.000	502.503
EU DEAR	75.267	30.000	-
Others	6.380	89.000	-
<b>Subtotal</b>	<b>1.819.983</b>	<b>1.887.000</b>	<b>1.993.192</b>
<b>Income from investments</b>			
Dividend, interest	1.659	-	4.002
Bank costs	-1.497	-	-1.703
Currency loss/gain	-3.992	-	774
<b>Subtotal</b>	<b>-3.829</b>	<b>11.000</b>	<b>3.073</b>
<b>Total income</b>	<b>3.192.867</b>	<b>3.352.000</b>	<b>3.078.356</b>



**EXPENDITURE (1)**

Notes to the Statement of Income and Expenditure 2015 (in €)

	<b>Realisation 2015</b>	<b>Plan 2015</b>	<b>Realisation 2014</b>
<b>Salaries, pensions and social security contributions</b>			
Gross salary	832.892	785.652	753.062
Social security contributions	130.413	130.128	136.042
Pensions	38.095	42.228	38.122
<b>Subtotal</b>	<b>1.001.399</b>	<b>958.008</b>	<b>927.226</b>
<b>Other personnel costs</b>			
Temporary staff	9.127	-	-
Staff recruitment	120	2.000	1.261
Commuting	25.627	22.355	23.425
Other	9.842	14.551	13.740
<b>Subtotal</b>	<b>44.716</b>	<b>38.906</b>	<b>38.426</b>
<b>Office rental and service costs</b>			
Rent incl. service	48.422	51.500	50.566
Removal costs	-	-	3.123
Cleaning	-	-	-
Other	4.778	4.120	2.087
<b>Subtotal</b>	<b>53.200</b>	<b>55.620</b>	<b>55.776</b>
<b>Office administration and general costs</b>			
ICT support	19.290	17.768	18.856
Legal advice	11.335	2.266	4.374
Work and travel	3.545	8.498	9.557
Auditor	20.045	13.905	15.411
Insurances	5.273	7.210	5.934
Board	5.587	2.575	3.145
Other office costs	51.398	48.232	45.618
<b>Subtotal</b>	<b>116.472</b>	<b>100.454</b>	<b>102.895</b>
<b>Depreciation</b>			
<b>Subtotal</b>	<b>36.785</b>	<b>21.000</b>	<b>21.522</b>
<b>Subsidies and contributions</b>			
<b>Subtotal</b>	<b>1.374.606</b>	<b>1.517.012</b>	<b>1.458.100</b>
<b>Own activities</b>			
<b>Subtotal</b>	<b>474.559</b>	<b>508.000</b>	<b>347.540</b>
<b>Total expenditure</b>	<b>3.101.737</b>	<b>3.199.000</b>	<b>2.951.485</b>

The overview above matches the Explanation of Cost Allocation

## EXPENDITURE (2)

Notes to the Statement of Income and Expenditure 2015 (in €)

The table on page 46 explains cost allocations per category of expenditure against major allocation headings such as Campaigning, Advocacy & Research, Communication & Public Information, Programme support to partners in the South, Acquisition of income and Management and administration. In this table direct and indirect costs are based on time writing by staff. Chapter 6 explains the allocation of the costs in the main categories.

### Subsidies, Contributions and Own activities

#### Third party and voluntary income

We were granted € 75.000 from Oxfam Novib for organizing the Tax Tour that took place in November 2015. Our voluntary income was € 1.301.714, of which € 398.609 was granted by ActionAid Country Investment Fund and € 105.000 from Rothschild and Turing foundation.

#### Operational costs

Operational costs were at the same level or slightly lower as budgeted. The other personnel costs exceeded the budget, mainly due to the valuation of the holiday days per December 31. The average staff volume in FTE was 18,70 (20 in 2014). Office administration and general costs were at the same level as budgeted. Only the 'ICT support' increased.

### Expenditure allocated to mission objectives and operational costs

Mission Objectives	Min. of FA MFS II	EU NSA IANRA	Min. of FA HR Fund	EU DEAR TAX	Other projects	AAI Country Inv. Fund	Third party income	Own fund-raising
Food Security	33%							
Fair Mining	33%	100%			75%			
Economic Justice	33%			100%		12,5%	100%	12,5%
Women's Rights			100%			12,5%		12,5%
Education					25%	12,5%		12,5%
Emergencies						12,5%		12,5%
Operational costs						50%		50%



## DETAILS OF COST ALLOCATION

(in €)

		Mission objectives (86%)				Cost of acquisition (11%)			Overhead (3%)	Realisation 2015	Plan 2015	Realisation 2014
		Campaigning, Advocacy & Research	Communication & Public Information	Programme support to partners in the South	Voluntary fundraising	Third-party activities	Institutional Fundraising	Management & Administration		Total	Total	Total
Direct programme costs	66.705	8.663	1.299.238	-	-	-	-	-		1.374.606	1.517.012	1.458.100
Own activities	-	258.386	-	216.174	-	-	-	-		474.559	508.000	347.540
Salary costs incl social security and pension	290.406	210.294	320.448	50.070	-	50.070	80.112			1.001.399	958.008	927.226
Other staff costs	12.968	9.390	14.309	2.236	-	2.236	3.577			44.716	39.000	38.426
Property costs	15.428	11.172	17.024	2.660	-	2.660	4.256			53.200	55.620	55.776
Office costs and general expenses	33.777	24.459	37.271	5.824	-	5.824	9.318			116.472	100.454	102.895
Depreciation	10.668	7.725	11.771	1.839	-	1.839	2.943			36.785	21.000	21.522
<b>Total</b>	<b>429.951</b>	<b>530.089</b>	<b>1.700.061</b>	<b>278.802</b>	<b>-</b>	<b>62.629</b>	<b>100.206</b>			<b>3.101.737</b>	<b>3.199.000</b>	<b>2.951.485</b>
	14%	17%	55%	9%	-	2%	3%					
Plan 2015	480.000	425.000	1.854.000	250.000	10.000	80.000	100.000			3.199.000		
Realisation 2014	291.960	393.124	1847.110	261.044	3.351	69.952	84.943			2.951.485		



## BOARD AND DIRECTOR COSTS

(in €)

Expenditure for the board (under office administration and general costs) consists of meeting and representation costs. All board members are unpaid volunteers. The Board sets the salary of the director.

The Country Director's salary is determined by the board; € 88,476 in 2015. ActionAid follows the Advies Regeling Beloning Directeuren, Goede Doelen Nederland 2011 (Advice remuneration NGO's directors, Goede Doelen Nederland 2011). The guideline gives advice – on the basis of severity criteria – on a maximum standard for annual income. This weighted criteria led to a BDS score of 370 with a maximum annual income of € 88,094. thus was the actual annual salary of the Director € 382 higher than the upper limit of the scale. This is due to the fact that ActionAid in the Netherlands has applied for a limited inflation correction at end of 2014 while the BDS table remained unchanged.

In 2015, no loans or advances were paid to the Board or Director.

### R. van den Hurk, Country director

Duration of the contract	fixed
Working hours / week	36
Part time %	100
Period	1/1-31/12

#### Annual income

<b>Gross salary</b>	<b>79.152</b>
<b>Holiday allowance</b>	<b>6.332</b>
<b>Year end allowance</b>	<b>2.992</b>
<b>Total</b>	<b>88.476</b>

<i>Maximum salary according to BDS norms</i>	88.094
Difference	382

Costs of social security	9.236
Pension	7.793

<b>Total costs 2015</b>	<b>105.505</b>
Total costs 2014	105.195

**KEY INDICATORS**

(in €)

<b>Income</b>	<b>Realisation 2015</b>	<b>Plan 2015</b>	<b>Realisation 2014</b>
Expenditure related to ActionAid objectives	2.660.101	2.759.000	2.532.194
<b>Total income</b>	<b>3.192.867</b>	<b>3.352.000</b>	<b>3.078.356</b>
Expenditure related to the objectives as percentage of total income	82,31%	82,31%	82,26%
Expenditure related to the objectives	2.660.101	2.759.000	2.532.194
<b>Total expenditure</b>	<b>3.101.737</b>	<b>3.199.000</b>	<b>2.951.485</b>
Expenditure related to the objectives as percentage of total expenditure	85,76%	86,25%	85,79%
Costs of voluntary fundraising	278.802	250.000	261.044
Income of voluntary fundraising	1.301.714	1.454.000	1.082.091
Costs as percentage of voluntary fundraising income	21,42%	17,19%	24,12%
Costs of Management and Administration	100.206	100.000	84.943
<b>Total expenditure</b>	<b>3.101.737</b>	<b>3.199.000</b>	<b>2.951.485</b>
Costs of management and administration as percentage of total costs	3,23%	3,13%	2,88%

In the table 'Details of cost allocation' on page 46 shows how the cost categories are divided on the objectives, the costs of fundraising and management and administration.

ActionAid has set its own standard of 10% Management & Administration costs. This has certainly been achieved, as in 2014.

For the costs compared to the income of own fundraising the CBF has set a standard of 25%. This has been achieved, as in 2014.

## CHAPTER 8 – BUDGET 2016

**Budget 2016** (in €)

<b>Income</b>	<b>Budget 2016</b>	<b>Realisation 2015</b>	<b>Plan 2015</b>
Income from voluntary fundraising	1.079.000	1.301.714	1.454.000
Income from actions of third parties	-	75.000	-
Government subsidies	2.869.000	1.819.983	1.887.000
Income from investments	7.000	-3.829	11.000
<b>Total income</b>	<b>3.955.000</b>	<b>3.192.867</b>	<b>3.352.000</b>
<b>Expenditure</b>	<b>Budget 2016</b>	<b>Realisation 2015</b>	<b>Plan 2015</b>
<b>Related to mission objectives</b>			
- Campaigning, Advocacy & Research	633.000	429.951	480.000
- Communication & Public Information	325.000	530.089	425.000
- Programme support to partners in the South	2.223.000	1.700.061	1.854.000
	<b>3.181.000</b>	<b>2.660.101</b>	<b>2.759.000</b>
<b>Acquisition of income</b>			
- Cost of voluntary fundraising	339.000	278.802	250.000
- Cost related to third parties	-	-	10.000
- Cost related to government subsidies	90.000	62.629	80.000
	<b>429.000</b>	<b>341.431</b>	<b>340.000</b>
<b>Management and administration</b>	<b>195.000</b>	<b>100.206</b>	<b>100.000</b>
<b>Total expenditure</b>	<b>3.805.000</b>	<b>3.101.737</b>	<b>3.199.000</b>
<b>Surplus/deficit</b>	<b>150.000</b>	<b>91.130</b>	<b>153.000</b>
<b>Added to reserves</b>			
- Continuity reserves	150.000	81.130	153.000
- Reserve for special purposes		10.000	
	<b>150.000</b>	<b>91.130</b>	<b>153.000</b>



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### INDEPENDENT AUDITOR'S REPORT

To: the board of Stichting ActionAid, Amsterdam, The Netherlands.

We have audited the accompanying financial statements of Stichting ActionAid, Amsterdam, The Netherlands, which comprise the balance sheet as at 31 December 2015, the statement of income and expenses for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

#### Board's responsibility

Board is responsible for the preparation and fair presentation of these financial statements and for the preparation of the board report, both in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions", and the legal provisions of and in accordance with the Senior Officials in the Public and Semi-Public Sector (Standards for Remuneration) Act (WNT). Furthermore board is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing, as well as the Audit Protocol WNT. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

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KvK nummer 14374505

Dubois & Co Registeraccountants is een maatschappij met beperkt aansprakelijkheid. De afgevaardigden die aansprakelijk worden gehouden zijn onder andere de leden van de raad van toezicht. Deze verantwoordelijkheid kan niet worden overgenomen door de afgevaardigden. De afgevaardigden kunnen aansprakelijk worden gehouden voor schade van derden.



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

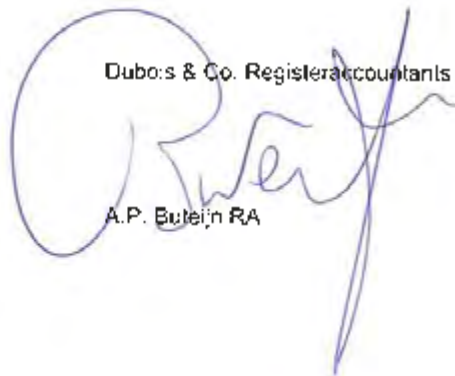
*Opinion*

In our opinion, the financial statements give a true and fair view of the financial position of Stichting ActionAid, Amsterdam, as at 31 December 2015 and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions", and the legal provisions of and in accordance with the WNT.

Amsterdam, 1 April 2016

Dubois & Co. Registeraccountants

A.P. Buteijn RA



## LIST OF ABBREVIATIONS

AAI	ActionAid International
AMDC	African Minerals Development Centre
ASADO	Association Africaine de Defense des Droits de l'Homme (African Association for the Defence of Human Rights)
BMF	Black Management Forum
CBF	Central Bureau on Fundraising
COP21	Conference of the Parties - 2015 United Nations Climate Change Conference
CRF	Coast Rights Forum
CSO	Central Statistical Office
DEAR	Development Education and Awareness Raising
DRC	Democratic Republic of Congo
DW	Development Workshop
FfD	Financing for Development
FGG	Fair Green and Global
FGM	Female Genital Mutilation
HRBA	Human Rights-Based Approach
IANRA	International Alliance on Natural Resources in Africa
MFS	Medefinancieringsstelsel
MML	Model Mining Legislation
MVO	Maatschappelijk Verantwoord Ondernemen
Niza	Nederlands Instituut voor Zuidelijk Afrika
OECD	Organisation for Economic Cooperation and Development
PRRP	Participatory Reflection and Review Process
SMC	School Management Committee
SOMO	Stichting Onderzoek Multinationale Ondernemingen
TNI	Transnational Institute
TTIP	Transatlantic Trade & Investment Partnership
WWAH	We Won't Accept Hunger
WoMin	Women in Mining
ZELA	Zimbabwe Environmental Law Association





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