

A photograph of a group of women, likely in Ethiopia, clapping and smiling. They are wearing traditional headwraps in blue, green, and white. The background shows a white tent-like structure. The image is used as a background for the report cover.

Power in People  
**act:onaid**

**ActionAid Netherlands**  
**Annual report 2016**



ActionAid Netherlands is part of the global ActionAid federation. ActionAid is a leading international organisation working in over 45 countries, working with communities and local organisations all over the world, supporting them to claim their rights and build a life without poverty and injustice. With our grassroots experience, we demand progress from those in power at local, national and international levels to build lasting change.

### **ActionAid Netherlands Annual Report 2016**

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**Cover photo:** Women from the Savings and Credit Cooperative in Shewa, Ethiopia which now has over a hundred members.

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Women in Tanzania demanding their rights to land ownership

**WOMEN**  
**TO KILIMANJARO**  
STAND UP FOR WOMEN'S LAND RIGHTS

# INTRODUCTION

**In many ways 2016 was a turbulent year. In this annual report we look back on our work in the Netherlands, our activities and our successes. We also consider the lessons we have learnt that will influence our way forward and shape our direction as we embark on our new 2017-2028 strategy.**

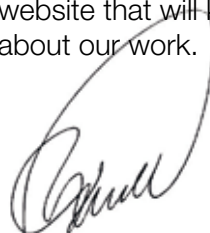
In 2016, the harsh situation in Syria continued and we saw ever more victims and refugees fleeing the country. The outcome of the British referendum was a turning point for European unification and the growing popularity of nationalist and populist politicians in many countries may have a negative impact on the freedom of civil society. The election of Donald Trump is likely to cause a dramatic shift in American foreign policy and may see aid budgets slashed.

In the same year in the Netherlands, ActionAid was able to deliver on its promises, despite declining interest in international cooperation. Let me highlight two achievements of 2016 that demonstrate our passion and drive.

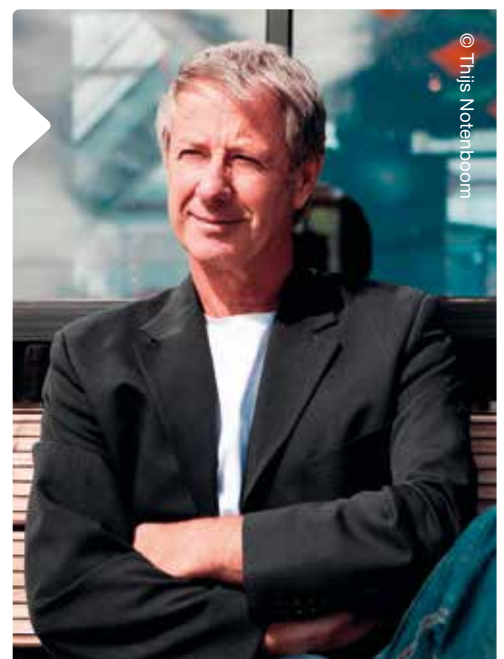
ActionAid co-organised the Kilimanjaro campaign for women's land rights. Over many months and in at least 20 African countries, this campaign gradually built momentum and culminated in a mass African rural women's assembly at the foot of the mountain. This was followed by an ascent of the mountain by a delegation of women. From the highest peak in the continent, they symbolically launched and proclaimed a charter of principles and demands on women's access to and control over their land. In the Netherlands we organised an event on World Food Day where people had their photograph taken against a Kilimanjaro background and shared their messages with the African women, demonstrating our solidarity with their impressive efforts.

Another achievement worth mentioning is winning the Partos Sector Innovation Award 2016. Our submission centered around the Tax Justice campaign, which linked tax avoidance by multinationals to the struggle of developing world governments to pay for vital public services.

The campaign was praised by the jury for its North-South linkages and for connecting policy change on tax justice to a positive impact on education. For example, Tanzania has used tax revenue to introduce free secondary education. This is a clear recognition by the sector of our passion and our achievements in moving towards a fairer world. Looking forward, in 2017 we will continue our work supporting partners and communities to lobby for proper corporate conduct and to fight against land grabs, unfair tax regimes and unfavourable investment policies. As ever, we will take a special interest in protecting the rights of women. The elections in March will be a defining moment for our Dutch lobbying and campaigns work. We will work with Partos and Fair Green and Global Alliance (FGG) partners to influence in favour of a strong international development agenda and budget. At the same time we will link more to the public and political debate in the Netherlands, on climate, tax and inequality for example, to further the case for international solidarity. In addition to continuing our regular fundraising activities, we will launch a new website that will keep you even better informed about our work.



Ruud van den Hurk  
Executive Director



## KEY HIGHLIGHTS

- In October, more than 5,000 women from 12 African countries joined **Women2Kilimanjaro** – a mass event initiated by four rural women in 2012 to demand land rights for women. Sierra Leone, Kenya and Mozambique have already pledged their support and promised to grant their demands.
- In 2016 we finalised the **Model Mining Legislation**. This model law is the first of its kind to include the protection and safeguarding of community rights.
- Our **report Leaking Revenue** showed how the Nigerian people lost out on a shocking 3.3 billion dollars because of a ten-year tax break granted to some of the world's biggest oil and gas companies, Shell, Total and Eni. As a result, the Nigerian government increased its scrutiny of treaties with Shell, Total and Eni, making it more difficult for these companies avoid tax in Nigeria.
- In Sierra Leone, 30 members of the **School Management Committees (SMCs)** received training on their roles and responsibilities and budget tracking. This has led to a marked improvement in engagement between the education authorities and Kono communities regarding school requirements, enrolment and funding needs.
- As part of our education projects in Sierra Leone and Mozambique, ActionAid established 13 **Girls Clubs**, where we raise awareness of girls' rights to education and change attitudes towards early marriage and FGM. More than 40 children in Mozambique who had dropped out of school were reinstated, dozens of girls were trained to protect and defend themselves from violence and a helpline was set up.
- ActionAid raised 20,000 euros for **El Niño emergency** aid in Ethiopia, Somaliland, Zimbabwe and Malawi – countries most severely hit by the drought. For the long term, we're training communities in sustainable farming methods.
- Throughout the federation, **150 initiatives were supported** to establish accountability and community monitoring of unfair taxation practices.
- In the Netherlands, we received national media coverage with a second **Amsterdam Tax Tour**, this time on bikes. Also, we won the Spindle Innovation Award for our **Tax Justice campaign**, clearly illustrating how our cutting edge approach has enabled breakthroughs such as the one in Tanzania. The country declared free secondary education in 2015, funded by the removal of tax incentives for multinationals.
- The project on **fighting Female Genital Mutilation (FGM) in Somaliland** was successful in shifting communities' attitudes about FGM. So far 2450 people have been reached. We were particularly excited to see traditional and religious leaders now holding meetings and conducting house visits to inform people about the harmful impact of FGM. For instance, they have been talking to young unmarried men to influence their position on only marrying circumcised women.
- ActionAid and our partners in **Kenya trained community members** and organised three community forums with a focus on the community land law. The communities trained are situated between two salt mining companies. The ownership of their land has never been officially registered. In keeping with ActionAid's strategy, during the training and forums, ActionAid and its partners emphasised the importance of joint land titling for spouses.
- The offices of ActionAid South Africa and ActionAid in the Netherlands worked together to organise a visit by stakeholders to **the coal rich area of Mpumalanga**. Representatives from the Dutch government and Dutch energy companies and ports visited various mines and mining-affected communities.
- Throughout the federation, over 322,000 women in 29 countries were mobilised to **challenge violence against women and girls**.



# 1 | BOARD REPORT

## 1.1 – ABOUT ACTIONAID

ActionAid aims to tackle the root causes of poverty. Our aim is not to give hand-outs or tell people what to do, as in the long run we know that does not work. Instead, we use our resources, influence and experience to help people in poverty find their own, long-lasting 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 hold their governments to account. We also give local organisations our support where they need it.

### How we work

ActionAid uses a Human Rights Based Approach which is developed from the understanding that poverty and inequality arise because of the marginalization and discrimination associated with human rights violations. It requires a people-centred approach that supports those living in poverty to become aware of their rights, organise themselves to claim these rights, and hold duty bearers to account.

We believe that people living in poverty and exclusion in the global South must be central in driving social change. In our local programming, we will prioritise work with and for women, who pay the highest price of unjust policies and patriarchal societies. They are also the key agents of change, capable of shifting attitudes and securing for themselves and other women a life with dignity. At the same time, we recognise the importance to include men in the process of addressing unequal gender power relations.



Pelesi Nagikwsi learns to write at an ActionAid REFLECT Circle.

ActionAid has strong relationships with communities and local organisations, with a long-term presence in over 45 countries. Projects 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. When issues need to be addressed on a global level, we collect evidence and bring community voices to the table of international policy and decision makers. We also create public pressure where needed to hold our governments to account and to push for respect, protection and fulfilment of human rights.

In the Netherlands, ActionAid has thematic expertise on issues of land rights, food security, tax justice, corporate accountability and natural resources. Our role within the global federation is:

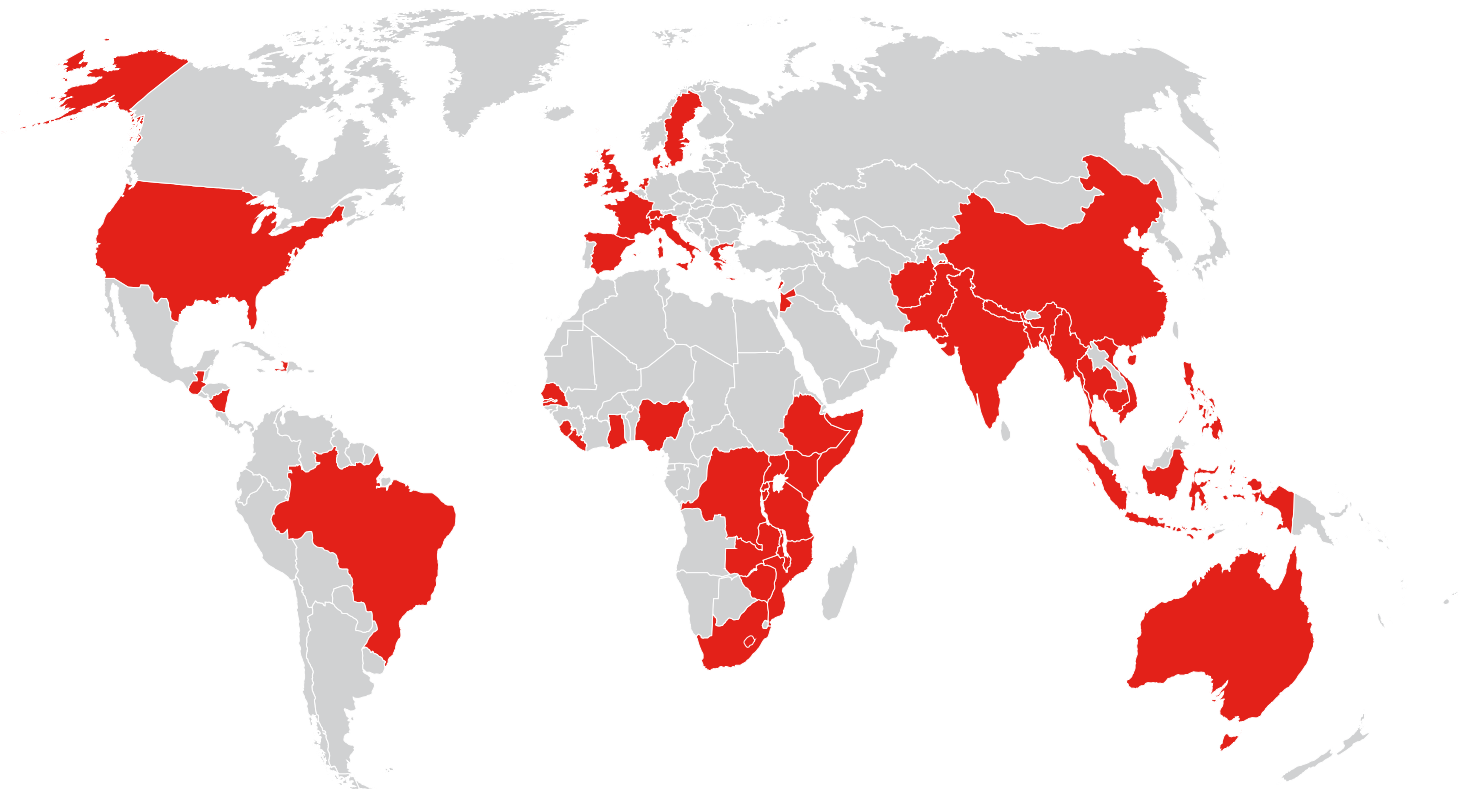
**1. Supporting programmes in the South** by (1) funding their work, particularly related to campaigning and advocacy and (2) mutual capacity building – exchanging skills and knowledge by linking community organizations across borders from the local to international level.

**2. Policy influencing and campaigning** through community based action research, publishing reports and engaging in dialogue with corporate and political stakeholders in the Netherlands and Europe (and occasionally beyond) to address direct and indirect impacts of their decision-making on people's livelihoods and opportunities in the global South.

**3. Mobilizing and uniting Dutch citizens** to speak out against poverty and inequality. By linking issues faced both North and South, creating a common cause and clear calls-to-action, we build a movement of people that uses their joint power as consumers, voters, campaigners and supporters, fighting for a just and sustainable world.

#### 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 are run. Our head office is in Johannesburg. We are the only international development organisation with a head office based in Africa. We have 48 offices across Africa, Asia,







ActionAid staff member Grace Ananda (right) celebrates the return of women climbers from the summit of Kilimanjaro.

© Chris Coxon/ActionAid

the Americas and Europe and are known for our strong establishment in local communities. In 2016, ActionAid in the Netherlands office worked directly with partners in **Angola, Bangladesh, Brazil, Cambodia, Democratic Republic of Congo, the Gambia, Haiti, Kenya, Liberia, Malawi, Mozambique, Nigeria, Sierra Leone, Senegal, Somaliland, South Africa, Tanzania, Uganda, Zambia and Zimbabwe.**

### 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 hold ourselves accountable:

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. To make the most of this knowledge and to allow for focus and effectiveness, each country chooses which change promises to contribute 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.

This 2016 Annual Report reflects the final year of our 2012-2017 strategy. Our new strategy will cover the period 2017-2028 and will be operationalized through three year plans.



## 1.2 | OUR WORK

### 1.2.1 | FOOD SECURITY

Every day, one in eight 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 mean that rural communities all over the world are being forced off their land. 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 to help them secure

control over their land so they can feed themselves, their families and their communities. We also help farmers across the world to cope with climate change by promoting new, sustainable farming methods and urging worldwide action.

#### Smallholder and women farmers

ActionAid empowers smallholder farmers, specifically women, as they produce most of the food but are the hardest hit by land grabs. In 2016, ActionAid Netherlands enabled the following:

- Along with our partners, we supported women in **Mozambique** to organise themselves into women's associations. We provided information on their rights and taught them how to engage with government bodies that deal with land allocations. By monitoring the percentage of the national budget that is allocated to the agricultural sector, ActionAid aims to increase government



Minister Ploumen at the ActionAid photo exhibition that showcased the importance of securing land rights for women in Mozambique.





investments in small-scale farming. ActionAid also conducted research, in partnership with the University of Utrecht, on the impact of large-scale rural investment projects on land rights, livelihoods and food security in Mozambique – particularly their effects on women. The research revealed that community consultations, the involvement of women, and the commitment to compensation have been poor or suboptimal at best. Recommendations were made and shared with different levels of policy makers, the private sector, NGOs and civil society, both in Mozambique and the Netherlands.

- In **the Netherlands** we have continued to put women's rights and women smallholders more firmly on the agenda of politicians and policy makers. Together with other NGOs we developed a chapter for the new Partos report on the Global Goals (Sustainable Development Goals) that examined ways to ensure Dutch and EU policies do not adversely affect women farmers and their right to food. In June, ActionAid was invited to speak in parliament at the hearing on the Global Goals, climate and food security. These activities contributed to parliamentary questions during the debate on policy coherence, and a commitment from the Minister for Development to monitor the impact of private sector programmes on food and land rights.

### Land rights

Our aim is to ensure that government commitments to protect people's rights – particularly women's and communities' land rights – are turned into action and that unfair policies are addressed. In 2016, ActionAid in the Netherlands worked closely with other ActionAid offices in Europe, Africa and Asia, particularly Kenya, Mozambique, Uganda, Zambia, Cambodia, Sierra Leone and Haiti. Highlight of the year was the Women2Kilimanjaro initiative that ActionAid supported in different countries, at regional level and through international solidarity actions.

- In **Cambodia**, ActionAid is cooperating with the Cambodian Centre for Human Rights to identify cases where corporates have violated human rights through large-scale land acquisitions. Research has been conducted on the extent of large-scale land grabs for sugar cane production for, among others, the Coca Cola Company.

To increase public pressure and to demand corporates respect human rights and exercise human rights due diligence, a Handbook on Business and Human Rights was published. Additionally, Training of Trainers (ToTs) workshops were organised for human rights and women's rights organisations. The ToTs focused on advocacy skills, human rights, security tips for human rights defenders, and relevant international law on business and human rights.

- In October, more than 5,000 women from 12 African countries joined Women2Kilimanjaro – a mass event in **Tanzania** initiated by four rural women in 2012 to demand land rights for women. ActionAid assisted with training on lobbying and advocacy skills, engaging the media and organising the events. The women developed national charters that were presented to various national governments. Sierra Leone, Kenya and Mozambique have already pledged their support and promised to implement the charters.
- In **the Netherlands**, ActionAid organised Women2Kilimanjaro solidarity actions and outreach to policy makers. This resulted in over a hundred expressions of support from Dutch citizens, other NGOs, parliamentarians and the Dutch for Development through photos and social media. An opinion piece in *de Volkskrant* on the need to support African women farmers in their battle for land rights was published. These efforts contributed to wide support in parliament for more investment in women's land rights. This included the adoption of a budget amendment from the Socialist Party to increase the support for women's land rights in 2017 by 500,000 euros.
- On International Women's Day, we launched a mini-photo exhibition on Mozambican women farmers with the Minister for Development Lilianne Ploumen. The exhibition was held at a high level meeting at the Ministry of Foreign Affairs, alerting policy makers and private sector participants to the importance of women's land rights.

### Climate change

ActionAid is working with communities to help them deal with a changing climate, as well as responding to climate-related disasters.

- ActionAid Netherlands supported countries



affected by El Niño and is setting up a new programme in Isiolo, **Kenya**, to train farmers in sustainable and climate-resilient agriculture.

- In addition to helping communities cope with the effects of climate change, we have supported communities, particularly women, to participate in and influence decision-making processes and forums at national and international level. During the Marrakesh COP23 in Morocco, ActionAid demanded a commitment to the Global Goal on Adaptation, which aims to reduce vulnerability to climate change. We also lobbied for a stronger mechanism to address loss and damage. ActionAid co-organised several side panels, including a session on women's rights in the context of climate change, attended by a delegation of women farmers. ActionAid published two key reports: *Hotter Planet, Humanitarian Crisis* and *Global Goal on Adaptation: From Concept to Practice* to influence the debate and urge for climate justice.
- In partnership with colleagues in **Bangladesh**, ActionAid also raised the climate change issue with Dutch policy makers to ensure that climate action contributes to women's rights by including

them in decision-making. Along with other NGOs, ActionAid has continued to raise awareness in international, EU and Dutch policy-makers of the need to avoid false solutions – such as land-based biofuels that compete with local food production and land rights. This collaborative lobbying was key to safeguarding European and Dutch policy proposals that aim to phase out land-based biofuels and focus on more responsible alternatives.

### Lessons learned

ActionAid has been very successful in mobilising women, communities and local governments on women's land rights over the years. The Women2Kilimanjaro campaign showed that mobilisation of large numbers of women is necessary to really scale up efforts and get optimal regional and global media attention. The challenge is to keep that momentum going by working together as NGOs to support the women in taking on their own initiatives. The long-term effort to put women's land rights and key international guidelines on the agenda of Dutch policy makers and businesses is now bearing fruit. Several commitments and initiatives are now taking off in the last year of this government coalition.



### Tiwonge leading change for women farmers

Tiwonge (44) was one of the hundreds of women who climbed Mount Kilimanjaro in October 2016. 'My main challenge is land grabbing. I don't have access, control or ownership of land. My father's brother already grabbed my land for no apparent reason. I have managed to get a part of it back, but am still fighting for the remainder.'

By climbing Mount Kilimanjaro, I wanted to raise a collective voice of women on land issues. I hope that the demands will be heard, so that in the future, my children will not face the challenges that I have undergone.'





### 1.2.2 – FAIR MINING

Many developing countries are rich in raw materials such as gold, diamonds or cobalt – resources that are used in our smart phones, tablets, electric cars and solar panels. They are potentially an excellent source of income, but sadly not for local communities. People living around mines are often driven from their land, sometimes by force and without compensation, to make room for mining operations. ActionAid helps communities defend their right to say if, and how, mining operations in their backyards are carried out. We work with affected communities to create policies and practices that don't just serve the mining industry, but also do justice to the people and the environment. And we urge companies to pay adequate taxes and provide effective grievance mechanisms when communities want to file a complaint.

#### Women and mining

In Africa, women are the primary producers and processors of food, so their access to land is crucial for subsistence and survival. Pollution and loss of land and natural resources due to mining activities, affects women more strongly than men. Women are also hit disproportionately by the increased physical violence, sexual exploitation and health risks brought about by mining operations. Yet the representation of women in decision-making bodies that govern land and natural resources is minimal – see section 1.2.4: *Promoting Women's Rights to Natural Resources* for more information on this.

- In **Zimbabwe** we worked to ensure that gender sensitive laws and policies are adopted. Business and human rights training were provided to local communities to ensure that they know their rights. We also strengthened women's forums so that they are able to demand accountability from government and corporates.
- In **Zambia**, ActionAid has supported the formation of women's groups and trained participants to advocate on their lessons and experiences from displacements and relocations. This group of women has been mobilising and training other women in understanding their rights, and lobbying for a compensation package that takes women's interests into consideration. They have raised issues that specifically affect

women: loss of land for agriculture that endangers the food security of their family, and having to travel long distances to clinics, making it difficult to access health services.

- In **South Africa**, ActionAid continued supporting communities affected by mining, and raising awareness in women of how to defend and claim their rights to food, water and a clean environment. Women received training in filing cases at the Equality Court, and were supported in initiating a complaint against the South African government for failing to protect them from the negative impacts of mining. The newly created women's network set themselves the goal of working on a number of projects that would help communities to develop alternative income activities and improve environmental conditions and food security.

#### Towards responsible mining

- In **Kenya**, ActionAid and our partners trained 31 community members and organised three community forums with a focus on community land law. The communities trained are situated between two salt mining companies. The ownership of their land has never been officially registered. In keeping with ActionAid's strategy, during the training and forums the importance of joint land titling for spouses was emphasised. From these forums residents formed a community committee which, together with our partner organisation, sent a letter to the County Government and the National Land Commission requesting that the land should be given to the local community. The request was approved by the County Government and a joint strategising meeting was called in October 2016. The registration of land is currently ongoing. We anticipate that women's land rights will be better secured through this process.
- The offices of ActionAid **South Africa** and ActionAid in the Netherlands worked together to organise a visit by stakeholders to the coal rich area of Mpumalanga. Representatives from the Dutch government and Dutch energy companies and ports visited various mines and mining-affected communities. The aim was that they should see the impact of coal mining on the population and the environment first hand. The visit resulted in a better understanding of



the risks involved in coal mining and what can be done to address this. The Dutch energy companies and the Dutch government have committed to various initiatives to improve the conditions under which coal is mined in South Africa.

- In **Bangladesh**, ActionAid intended to work with communities affected by the construction of a major coal-fired electricity plant. However, due to the sensitivity of the issue, the government of Bangladesh only granted permission to ActionAid and its partners to access the communities involved at the end of the year. While we waited for this approval, ActionAid has been focusing its efforts on strengthening a national network of organisations that lobby government on the same issues. We have also developed strategies to protect human rights defenders, who are having to operate in an ever-shrinking political space.
- In 2016 we finalised the Model Mining Law (MML) in partnership with the International Alliance on Natural Resources in Africa (IANRA) and communities from ten African countries. The MML includes protection and safeguarding of community rights. The MML was underpinned

by five country case studies demonstrating the impact of extractive industries on the human rights of communities, as well as an inventory of national policies and legal frameworks in **Angola, Democratic Republic of Congo, Kenya, South Africa** and **Zimbabwe**. It was launched during a major event in the Olkaria Community in Kenya, drawing considerable attention from the media and an endorsement by the African Union.

- In order to roll out the MML, local networks of community groups in **Liberia, Sierra Leone, Tanzania, Uganda** and **Zambia** were trained in its use and related policy and advocacy skills.

### Improving the mineral supply chain

Consumers have the right to know whether the minerals in the products they buy have been mined responsibly. ActionAid therefore advocates for improved practices and transparency in the mineral supply chain. We monitor commitments made by the Dutch government and companies to address the problems in supply chains.

- In 2016, we continued to engage with policy-makers, politicians and companies to create awareness of the negative impact of mining by

### Women affected by mining

Elizabeth Mthethwa (64) lost her son Dlozi after he was crushed by a rock fall in the abandoned Imbabala Mine in Ermelo, Mpumalanga. 'It happened while he was searching for coal to sell, in order to put food on the table,' she says. Now that Dlozi has died, her other son continues to collect and sell coal to help the family financially. Mthethwa is still struggling to pay off the mortuary and funeral home, since her pension is only just enough to survive.

ActionAid helps women in mining communities in South Africa with research, awareness raising, training community monitors and legal support.







sharing policy papers and by participating in and organising events and meetings. As a result, verbal and written questions were put forward by Dutch members of parliament to the minister, emphasising the need for strong regulations for companies to use responsibly mined minerals, and for gender sensitive policies. Additionally, we contributed to various initiatives the Dutch Ministry of Foreign Affairs concerning the impact of mining on women.

- ActionAid successfully lobbied for binding regulations forcing companies to check on their imports of tin, tungsten, tantalum and gold, the so-called 'conflict minerals'. We have provided the Dutch ministry with extensive advice on how to shape legislation to break the link between the trade in minerals and the continuation of conflicts in countries like the **Democratic Republic of Congo**. The European institutions, chaired by the Dutch presidency, agreed on the final text of the law in November 2016. As a result of our engagement with members of parliament, a motion was adopted that calls on the Dutch government to encourage companies to make checks on other minerals, not just the four minerals included in the legislation.

### Lessons learned

Recognition of the need to use natural resources responsibly is growing. ActionAid's experience and knowledge is called upon by those interested in working towards better mining practices. The African Union has shown interest in putting forward alternative mining legislation with a greater emphasis on the role of communities. In Europe, governments and companies that use minerals are introducing policies and practices that promote responsible sourcing of natural resources. ActionAid works increasingly with policymakers and companies to prevent human rights abuses. However, the mining industry often has strong links to those in power. This stands in the way of breaking the status-quo in which the mining industry reaps huge profits to the detriment of the people and the environment. Human rights defenders who oppose these powerful bodies are often faced with harassment, threats and sometimes death. ActionAid has set up a small fund to protect human right defenders and give legal support.

### 1.2.3 – Economic Justice

Inequality and poverty cannot be solved at local level alone, but call for a worldwide strategy. Tax avoidance and unfair trade and investments condemn millions of people to a life of poverty. ActionAid is committed to fair policy and regulations that protect the rights and promote the interests of people living in poverty. We campaign worldwide to bring an end to tax avoidance by multinationals, and ensure fair business and government policies in favour of equal rights and opportunities for women and men.

#### Tax Justice

Tax is powerful. It funds schools, hospitals and infrastructure worldwide. We all pay tax, however big companies are still not paying their fair share. The hardest hit are developing countries. The cost to these countries is an estimated 200 billion dollars a year. This huge loss means governments cannot provide vital public services to their citizens, resulting in further suffering for the world's poorest people. ActionAid's worldwide campaign *Tax Power!* calls for multinational corporations to pay their fair share of taxes in developing countries and for governments to use this money to promote development and guarantee decent, gender responsive public services.

- In **the Netherlands**, we built on the publicity of our *Tax Justice* campaign generated in previous years. In January we launched the report *Leaking Revenue* together with research organisation SOMO, which showed how the people of **Nigeria** lost out on a shocking 3.3 billion dollars due to a ten-year tax break granted to three of the world's biggest oil and gas companies, Shell, Total and Eni. This is more than the Nigerian government's entire education budget for 2015. This report received political attention in the Netherlands and stimulated debate in Nigeria, leading to increased scrutiny of the companies involved.
- In February we published the report *Mistreated*, revealing how tax treaties are reducing the tax income that some of the world's poorest countries can collect from multinationals. This research has cracked open the often opaque tax treaties system and reveals the main problems. Both reports received national media coverage. With this unique overview of the impact on



developing countries, we have raised awareness at the Ministry of Finance and Foreign Affairs and with political parties. We have brought to light the alarming tax treaty developments that allow developing countries' tax bases to be increasingly squeezed by OECD countries. Finally, ActionAid published a third report, *Freedom to Move*, on tax avoidance, its impact on the funding of public transport, and its knock-on effect on women's ability to travel safely. We also published a paper called *Making Tax Work for Women's Rights* that showcases the importance of tax justice for women.

- As part of a two-year awareness-raising project funded by the **European Union**, we organised a petition with the Tax Justice Network. The petition was supported by radio and online promotion and ActionAid organised a host of smaller events to educate Dutch youth and the public in general about the problem of tax avoidance. Together with Oxfam Novib we collected 30,000 signatures and handed them over to the Secretary of State for Finance in late October.
- As a follow up to a highlight of last year, we organised another exciting **Amsterdam Tax Tour**, this time on bikes. Along with a number of tax experts, politicians, professors, celebrities and interested citizens, we cycled past the 'tax hotspots' in tax haven Amsterdam and ended at

the epicentre of tax avoidance, the key financial district known as the Zuidas. This Tax Tour received national media coverage.

- Another key element to our tax campaign is making sure tax revenue is spent progressively in developing countries. We supported the launch of an ActionAid International programme addressing corruption and keeping track of education budgets in 2016 (see section 1.2.5: *Education*). This new component to the campaign won ActionAid the Partos Innovation Award. It illustrates how Tax Justice has contributed to breakthroughs such as the one in **Tanzania**, where the country declared free secondary education in 2015, funded by the removal of tax incentives for multinationals.
- From the Netherlands, ActionAid funded the work of local partners on Tax Justice. In **Uganda**, ActionAid's partner has built the knowledge of the Ugandan Tax Alliance on issues surrounding double taxation treaties, and presented recommendations on these treaties to the Ugandan government. In **Zambia**, ActionAid trained its partner organisation on Tax Justice. This resulted in the partner organisations lobbying their local and national government to reinvest tax paid by mining companies back into the communities, helping to solve environmental problems arising from mining activities and supporting local development. In **Zimbabwe**, ActionAid's partner ZELA organised a National Tax Justice Campaign Workshop that was also attended by government officials and other organisations. The aim of the workshop was to discuss ways in which taxes from the mining sector could be allocated progressively to eradicate poverty, and the fiscal issues around this.



In October, ActionAid won the Partos Innovation Award for the Tax Justice Campaign.

### 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 is growing as many suffer under oppressive regimes and leaders who are not held accountable.

ActionAid supports women, men, and young people in holding their governments and corporates to account, in fighting for justice, ending discrimination and corruption, and taking control of the decisions that shape their lives.



- As part of the inception period of the Fair Green and Global programme (FGG), **Kenya, Zambia, Zimbabwe, Uganda, Cambodia, Bangladesh** and **Mozambique** developed multi-year plans. These included strategies on ensuring private enterprises adhere to human rights and environmental standards, and lobbying governments for policies that hold the private sector to account. In **Cambodia** this resulted in initial scoping research of which corporates to further investigate for the coming years. In **Uganda** ActionAid supported workers and women's organisations to stand up for their rights in response to severe concerns about health and freedom of speech in the flower sector.
- In **the Netherlands** we have continued to promote human rights standards in the extractives, agricultural and financial sectors. Where possible we collaborated with NGOs like MVO Platform, OECD Watch, Wo=Men and other stakeholders to develop joint recommendations that would make the maximum impact. We have raised awareness of the risks of growing repression and the challenges this brings for

the important and brave work of human rights defenders in many countries. Together with Vice Versa and several NGOs, ActionAid organised *the Night of Countervailing Power (Nacht van de Tegenmacht)*, where ActionAid **Bangladesh** director, Farah Kabir, spoke about the crucial role of women in civic power and democracy. We jointly celebrated the many brave women and men standing up for human rights and the environment. An online debate and Vice Versa publication on the same theme included several articles featuring ActionAid staff, our work, and recommendations for the role of civil society in maintaining human rights.

### Lessons learned

It was a busy tax year for ActionAid in the Netherlands, especially since the Dutch government hosted the presidency of the Council of the European Union in the first half of 2016 during which an important tax directive was negotiated. To influence this, ActionAid cooperated with other Tax Justice members to ensure that the directive would bring about significant change to developing countries. Although the directive does contain a



### Tax justice for education

Bubbily Silingwe (22) is studying Nutrition and Livelihoods in Malawi and has to pay high fees for every semester. 'This is considered a government-funded school but we have to pay about 334,000 kw (430 euros) for a 3,5 month semester.'

In a country where 50% of the people live in extreme poverty, this is a huge amount of money. Tax from foreign companies could help colleges like Bubbily's be properly funded and resourced. 'I am really angry that there are big companies coming to Malawi and not paying fair tax here. If these companies don't know right from wrong then maybe it is our time to tell them.' For this reason, Bubbily works for ActionAid's Make Tax Fair campaign in Malawi.



number of improvements that limit tax avoidance, it still has major flaws, especially when tackling tax avoidance in developing countries. It has proved difficult to influence the negotiations and the position of the Dutch Chair. We will now turn our attention to the implementation of the directive, encouraging the Dutch government to go beyond the minimum standard and introduce palpable change.

### 1.2.4 – Women's Rights

Equal rights for women and girls are still far from a reality. On a daily basis, millions of women around the world experience inequality, abuse and violence. They are forced to live in poverty, denied access to resources and land that can significantly help them improve their livelihoods. At the same time, women are also powerful drivers of change. That's why we support women to join forces and claim their rights. Women's rights are at the core of all our work 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. Our support ranges from training rural community volunteers to stop female genital mutilation (FGM) to promoting safety for women in urban areas.

- In the first half of 2016, we continued our support for ten Girls Clubs in **Mozambique**, where we work 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.
- At the end of 2016, we started working with ActionAid **Somaliland** to support women and girls to fight FGM. They help communities to learn and talk openly about its damaging effects, run women and youth groups, work with traditional leaders and community elders and lobby the government to help pass anti-FGM laws.
- Another new project in 2016 was the launch of our Safe Cities project in **Brazil**. With this

project, we address the marginal living conditions and safety of citizens in Recife. Over the next two years, we will be giving citizens, particularly women and young people, the training, support and tools they need to hold local authorities to account for the provision of public services. For example, better street lighting to make sure women and children can travel more safely at night.

#### Economic empowerment of women

ActionAid campaigns with women for equal chances and pay in the work force, fair taxes for public services that equally benefit men and women, and 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 2016 our global inequality campaign, as part of the *#fightinequality* alliance, shed light on unequal pay and opportunities for women. In September the report, *Not Ready, Still Waiting* compared international commitments under the Global Goals (SDGs) to policies and practice of gender-equality across the world. With only three out of ten countries having gender-inequality reducing measures in place and women still having to work four years more than men throughout their lives, ActionAid called on governments meeting at the UN General Assembly in New York to speed up their efforts.
- Related to the Safer Schools Project in **Mozambique**, we helped empower women in seven community associations in Mozambique by supporting their businesses, which increased their family income.

#### 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 (for example local land and water committees and national fora) women are often not represented at the table, and power is vested in the hands of 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 Netherlands works on a Human Right Defenders project supporting women in defending their right to land, water and a clean environment. At the same time, the project pushes for policy changes that assure women are part of relevant decision-making processes. ActionAid has conducted four case studies to investigate the impact of large-scale investments on food security, access to 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 not clear if 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 the Mpumalanga province. Two cases where women's rights are being abused are being prepared for submission to the Equality Court.
- In **the Netherlands**, ActionAid worked with the Dutch Gender Platform Wo=Men, on

recommendations for better anchoring women's rights in all policies, with ActionAid providing particular recommendations in relation to food and natural resources such as land and water. Together, we also strived to make sure women's rights are on the agenda in parliament, companies and government when it comes to responsible investments and codes of conduct. As political parties were developing their new manifestos ahead of elections, we had several meetings, for example with PvdA and D66. Our written suggestions on women's rights contributed to a parliamentary concept note on gender equality and focused more attention on this issue in almost all party manifestos.

### Lessons learned

The Human Right Defenders project was very successful in providing the women with a space to network and to learn about their shared concerns and rights. What should have been prepared better in advance, was a clear mechanism to voice concerns and claims to governments and business on human rights violations. Also, we had projected that women would be able to take up high level decision-making positions within the four years

### Helping survivors turning fear into courage

Wangu Kanju (40) was car-jacked and sexually assaulted in 2002. Not only was she raped and robbed, but the police would not take her seriously when she went to report the assault. After months of counselling, Wangu decided to stand up and use her experience to help other women. In 2005 she founded The Wangu Kanja Foundation, a partner of ActionAid, which helps survivors of sexual violence access medical, psychological and legal support.

'I wanted to use my experience to inform and create the services we need in Kenya to support the survivors of sexual violence. Only women who experienced it can understand the impact of sexual violence,' she says.

ActionAid supports partner organizations like The Wangu Kanja Foundation as part of our Safe Cities campaign.





of the project, which proved to be too ambitious. We anticipate they will take up such positions, but this will take a couple more years. The FGM project in Somaliland was very successful in shifting communities' attitude towards FGM. So far, 2.450 people have been reached. We were particularly excited to see traditional and religious leaders now holding meetings and conducting house visits to inform people about the harmful impact of FGM. For instance, they've been talking to young unmarried men to influence their views on marrying uncircumcised women. In the Netherlands we were excited to see our report on women's extra unpaid care work burden being picked up in newspapers and in magazines. We have discovered this is a relatable issue for women living in the Netherlands which we could communicate more often.

### 1.2.5 – EDUCATION

Education transforms societies. It challenges inequality and discrimination. Nevertheless, more than 150 million children in the world have to work to help their families instead of going to school. For hundreds of millions of other children, access to education is hopelessly inadequate. ActionAid believes that a quality, publicly funded education should be available to all children. ActionAid recognises the importance of youth and adult learning. We therefore also focus on options for out-of-school young people and those making the transition from school to work. Through REFLECT, our internationally renowned approach to adult learning, at least five million women have learned to read and write – and subsequently many more millions of lives have been changed. By empowering local communities and supporting organisations at all levels, we are working to remove barriers so that all children and young people realise their full potential in education.

#### Enhancing quality education

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

- In 2016, we continued our support to ActionAid **Sierra Leone** to improve the quality of education and safety for 850 children in three primary schools in rural, disadvantaged areas in the Kono

district. This year, 14 teachers were trained in the Distance Education programme and 26 teachers were trained on child-centred and gender-responsive teaching. In addition, school libraries were equipped with books and learning materials. In total 30 members of the School Management Committees (SMCs) received training on their roles and responsibilities and budget tracking. This has led to a marked improvement in engagement between the education authorities and Kono communities regarding school requirements, enrolment and funding needs.

#### Safe Schools and Girls Clubs

Girls who finish school are overwhelmingly healthier. They earn more, marry later and have fewer children. Yet every year, millions of girls are forced to leave school to get married, work or help with housework. Girls Clubs offer a safe place for girls to get together and learn about their rights. Empowering girls in this way allows them to stand up for their rights against forced marriages or abuse, like female genital mutilation (FGM). ActionAid wants schools to be safe environments where pupils can learn and thrive and where boys and girls are treated equally.

- In 2016, as part of the education project in **Sierra Leone**, ActionAid established three Girls Clubs in three communities in the Kono District. Trained by ActionAid, the girls are creating positive change within their communities. They developed a work plan to address issues in their communities, including activities such as going door-to-door, telling parents what they can gain by keeping their daughters in school.
- In the first half of 2016, we continued our support to ten Girls Clubs in **Mozambique**, where we work 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. More than 40 children who had dropped out of school were reinstated, dozens of girls were trained to protect and defend themselves from violence and a helpline was set up and used.

#### Vocational Training

ActionAid supports young people around the world with training, skills and resources. The majority of the world's population is young, with around 65% under thirty. They are an underutilised resource.





Without skills or employment, they have limited opportunities to connect to labour markets and earn sufficient income for their households.

- In 2016, ActionAid secured funding for a project that will enable 500 young people in **Liberia** to build sustainable livelihoods by providing training, tools and resources for agriculture activities. This includes training in business management, support for starting cooperatives, provision of ICT platforms and assistance in getting the government to increase support and improve policies for youth-led social enterprises.

### 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 children and young people, particularly girls. An important source of funding is tax revenue, but developing countries currently lose out on billions of revenue through global corporate tax dodging. Without these crucial tax revenue

streams, governments struggle to cover the costs of like education.

- In 2016, we contributed to an innovative project in **Malawi, Mozambique, Nepal and Tanzania**, aiming to increase tax revenue for public education. ActionAid is mobilising and training civil society and school management committees in budget tracking, researching the quality of education, and identifying school requirements in their communities. This will bring transparency in the use of local school budgets and improve the accountability of authorities on how their education budgets are spent.

### Lessons learned

The Safe Schools project in **Mozambique** was very successful, resulting in more girls actually returning to the classroom. The government has agreed to take on the financing of the children's helpline. The school boards will continue to manage class enrolment and secure support for the Girls Clubs. Furthermore, many parents have decided to join



Young women in Amuru, Uganda, holding their successful harvest after joining the ActionAid Farm Project, a similar project to the one in Liberia that will commence in 2017.



### Coping with drought in Somaliland

Shamsa (50) used to live on 1,50 dollar a day. Her income was not steady and she could only feed her children two meals of either porridge or maize a day. She received a 300 dollar loan from ActionAid and bought a flock of ten sheep. She raised them then sold them for a 100 dollar profit. This allowed her to repay part of the loan, and buy more sheep. Now Shamsa's children eat vegetables and goat meat twice a week, luxuries they could not afford before.

Making a profit also helped Shamsa to feel pride in her achievements as a mother. It also helped her to survive the drought in Somaliland as a result of El Niño. Today Shamsa is chair of an ActionAid funded women's group that supports other mothers to take out loans and improve their lives.

the parent teacher associations. In **Sierra Leone**, the libraries in the Kono schools have become very popular. Children from neighbouring communities have been attracted to the libraries developed in the project schools. As a result the space has become too crowded. The Librarian is coping with the extra demand by keeping numbers of users limited at busy times. Another challenge in this project is the ratio of male to female teachers in the Distance Training Programme. This is less balanced than we had hoped. We will need to find ways to encourage more women to take on the role of teacher and enrol in the training programme.

### 1.2.6 - EMERGENCIES

Natural disasters and violent conflicts are happening with increasing frequency, causing intense trauma and loss. Women and young people are particularly vulnerable. ActionAid in the Netherlands raised funds for our local staff to provide immediate relief and work long-term to rebuild communities and strengthen their resilience. A major part of ActionAid's emergency work is training women to be emergency response leaders. They advise on the needs of their communities and oversee the distribution of aid. This ensures fairness and transparency. We link our emergency response to our ongoing projects in a region, and stay as long

as we are needed. In areas that face many natural disasters, we help train people to be ready to deal with the next disaster when it hits.

#### El Niño

El Niño is a cyclical weather pattern that returns every few years, affecting the atmosphere and weather around the world. Climate change is making the current El Niño the worst in history, with the lowest recorded rainfall across parts of **Southern Africa** in at least 35 years. Increasing numbers of droughts, floods and other weather-related disasters are affecting 60 million of the world's poorest people. These disasters are ruining livelihoods by destroying crops and killing cattle and goats. ActionAid in the Netherlands sent out an appeal to its supporters and raised 20,000 euros to go to countries most severely hit by El Niño. This funded the provision of food and water in **Ethiopia, Somaliland, Zimbabwe and Malawi**, as well as training in sustainable farming methods to help them fight drought in the future.

#### Haiti hurricane

In October 2016, hurricane Matthew caused devastation in **Haiti**, killing up to 1,000 individuals and affecting 1,4 million people. Homes, farms, and livelihoods were destroyed. ActionAid in the Netherlands, together with other ActionAid countries, supported the team in Haiti to reach





out to the most affected regions and provide an initial immediate response. ActionAid had trained 30 women to be leaders in emergencies just two months before the hurricane, so they were able to respond in their communities immediately. ActionAid's response focused on the most vulnerable families in five regions in the highly affected area of Grand'Anse. Support included the distribution of hygiene and cholera kits, cash vouchers for shelter materials and agricultural seeds, building women-friendly spaces and training community members to hold the government to account on their expenditure during the crisis.

### Refugee crisis

ActionAid's women's centres in **Greece** provided vital support to traumatised mothers and children fleeing violent conflict in other countries. For new arrivals ActionAid provided hygiene kits and a place to breastfeed in private. For the thousands stranded in Athens and Lesbos, our centres gave women a space to talk and grieve with those who survived the long and dangerous journey and now face an uncertain future. In addition, ActionAid provided

refugees with information in their own language from our interpreters and cultural mediators, and supported over 10,000 people with winter relief items.

### Lessons learned

The impacts of El Niño highlight yet again the need for much better preparation to make poor women and their communities more resilient to climate change. ActionAid was able to mobilise national and local figures – in particular women leaders – to prepare for and reduce the impact of disasters. However, there is a pressing need to address the chronic underlying vulnerabilities, which could go a long way towards preventing recurrent and predictable crises. In 2017, ActionAid will support a new project in Isiolo, **Kenya**, particularly focused on climate resilience. In **Greece**, the ActionAid women's centres were a beacon of hope for many. However, as time progressed, our staff and volunteers realised a change in approach was required. Instead of primary psychological support and information to prepare people for transit, we needed to adjust our materials and actions to prepare people for a longer stay in Lesbos.

In October 2016, ActionAid provided immediate relief after hurricane Matthew affected 1.4 million people in Haiti.



## 1.3 | 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 2016, ActionAid in the Netherlands had a total of 12,276 supporters (9,023 regular givers and 3,253 one-off supporters). Most of our supporters signed up on the street and door-to-door. This approach offers us the opportunity to increase our public visibility with a limited budget. Unfortunately, the retention rates of our supporters are declining, underlining the importance of testing new channels and approaches for fundraising. Therefore, we decided to dedicate € 50,000 of our budget to innovation in fundraising in 2017. In the meantime, we will continue to show our gratitude to our new and existing supporters by sending out handwritten cards from our team, regular updates from the field and offering supporters clear communication about the impact of their gift.

Our best results on fundraising in 2016 were achieved by partnering with foundations.

We submitted nine funding proposals to Bernard van Leer Foundation, Oak Foundation, Turing Foundation, Dioraphte, Stichting Jong, ASN bank, Ideële Verzekeringen and the Postcode Lottery, which were all approved except the latter. This result surpassed our expectations. The majority of these contracts, which totalled € 720,000, will be spent on projects in 2017 and 2018. ActionAid will employ a new project manager to manage these grants and to keep regular feedback coming in from our field offices, including information on lessons learned and communication materials. In 2017, we will further increase our visibility by speaking at events such as the European Foundation Conference. We will also host meet and greets with local ActionAid staff in the Netherlands, and launch our new website with clear information on funding needs, the impact of our work and transparency.



Ninive Lorraine (26) walking down the street in São Paulo, Brazil. Ninive is a student and activist for ActionAid's Safe Cities campaign.





In 2016 ActionAid organised the second Amsterdam Tax Tour, this time on bikes. Along with a number of tax experts, politicians, professors, celebrities and interested citizens, we cycled past the 'tax hotspots' in Amsterdam and ended at the epitome of tax avoidance, the key financial district known as 'Zuid-As'.

### Complaints policy

In 2016 we received 17 complaints, mostly related to our door-to-door recruitment. ActionAid was able to respond to complaints within two days, in line with our complaints policy and procedure, available on the website.

### Communications

In 2016, we succeeded in getting some good media exposure (about 66 hits) about the issues we campaign on: tax justice, mining and women's rights in particular. These issues were not only featured in quality newspapers but also on television, radio and in specialist media. Our two reports about tax avoidance received the most coverage. A couple of opinion pieces by ActionAid policy advisors were also published in national newspapers and key online forums, contributing to public discussions on tax, land rights, development aid and trade.

With nearly 600 new followers last year, our social media communities keep growing steadily yet less

fast than hoped and the interaction keeps increasing as well, with more than 3,000 likes over the last year and top posts being shared over 185 times. The number of website visitors has increased from 33,000 to over 41,000 visitors, with spikes occurring whenever we reach out with particular fundraising campaigns. A good foundation to keep on building our reach and engaging the public. We anticipate more public engagement with the launch of our new website and campaigning in 2017.

We would like to thank all our campaigners, donors and partners for their invaluable support in 2016. Next year, we would like to continue developing relationships with you that go beyond funding and include the exchange of ideas, skills and resources. Our focus will be on co-creating projects, inviting your feedback and providing opportunities to engage with ActionAid and its local partners.

## 1.4 | Organisation

### Board of Trustees and management

ActionAid's highest authority is its Board of Trustees. Members are selected based on pre-determined profiles. Every year, board members are required to disclose any potential conflict of interests in writing. At least once every two years, the board is evaluated or conducts a self-evaluation to identify areas in which it can improve its way of working.

In this chapter, we describe how ActionAid applies good governance in practice. The ActionAid board and management subscribe to the three basic principles of good governance as set out in the Code of Good Governance for Good Causes (Code Goed Bestuur, Goede Doelen Nederland 2005). Below, we describe how we spend the resources entrusted to us effectively and efficiently and how we involve stakeholders in our work.

The Board of Trustees 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 mandated with actual implementation and management of the organisation. He, together with the management team, drafts and proposes strategies, action plans and budgets and key policies for the board's approval. Once approved by the board, the executive director is responsible for implementing these plans and policies.

For most 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 reflects the right mix of expertise in all areas of the organisation. For most of 2016 the board had five female and one male member. 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.

The board met six times in 2016. 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 and the internal processes. The risk register is reviewed twice a year. 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.

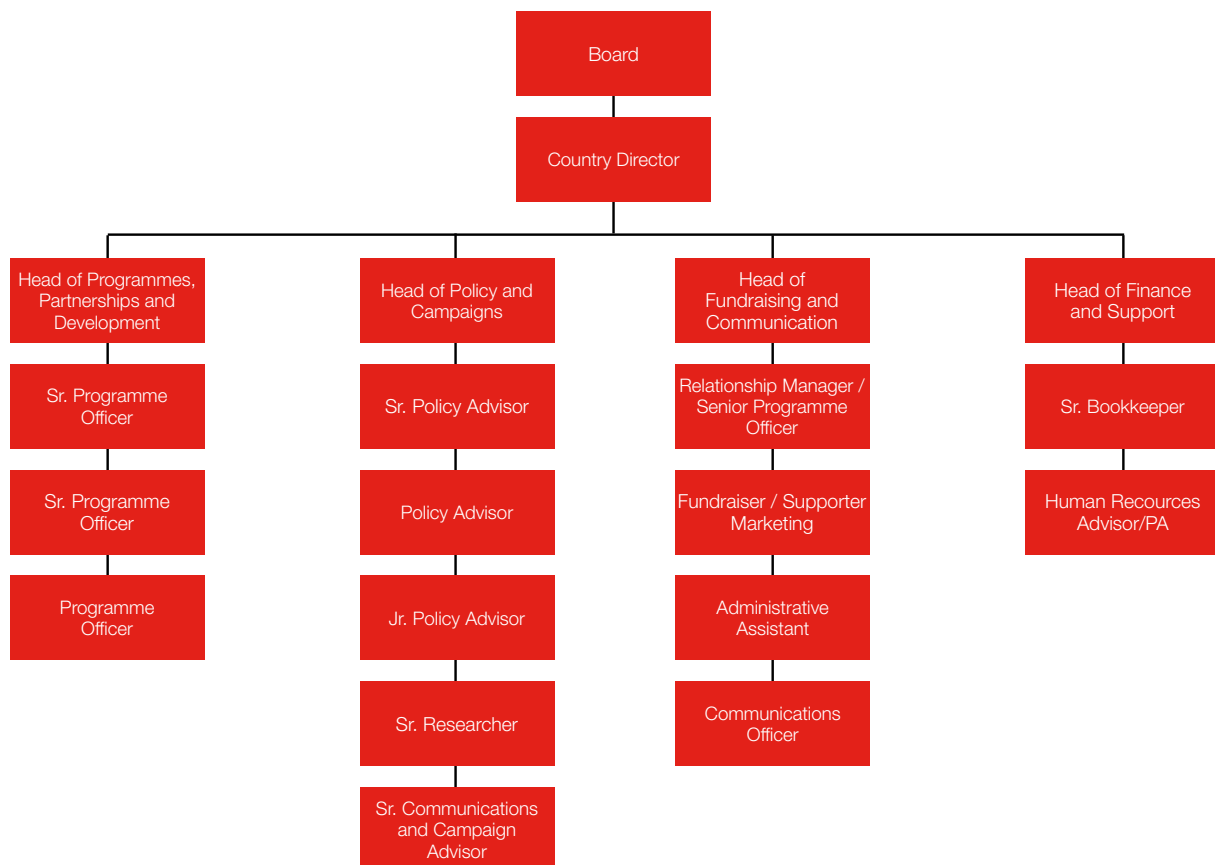
Our affiliation with ActionAid International resulted in an ActionAid International representative taking up a position in our board. Conversely, a representative

### Board of Trustees

Name	Position	Member since	Professional background
Ingrid Roestenburg-Morgan	Chair	10 Dec 2012	Criminal Law and Human Rights
Antje Melissen	Secretary	30 May 2011	International Entrepreneurship
Natasha Barker	Member	27 Mar 2014	Finance
Luuk Hamer	Member	2 Sept 2014	International Law
Marianne van der Zijde	Treasurer	24 Mar 2015	Finance
Leonie Haakshorst	Member*	3 Sept 2015	CSR Specialist
Girish Menon	Member	30 Sept 2016	AAI representative

\* Retired on 1 September 2016





from our board has taken up a seat as a full voting member of the International Assembly of the ActionAid International federation.

### Staff

By the end of 2016, the ActionAid office in Amsterdam employed 18 staff (17 full time employees). The organisation has four departments: Programmes, Policy & Campaigns, Fundraising & Communications, and Finance & Support. ActionAid also works with interns and volunteers. These dedicated people are invaluable to ActionAid. In 2016, they worked for various departments on projects, research, events as well as writing and translating articles for our website and newsletters.

Along with the Executive Director, the Heads of Department make up the Management Team, who meet every three weeks. The staff includes several nationalities (Australian, Venezuelan, Spanish and Dutch) and 83% are women. The average age is 42. It is a close-knit organisation, with a low level of staff turnover. Sick leave in 2016 was less than 1,7%. Since 2008, Ruud van den Hurk has been the Executive Director.

### Corporate social responsibility

We try as best as possible to be environmentally aware at our offices in Amsterdam, in keeping with ActionAid's ideology and duty of care to the environment, the world and its inhabitants. We print as little and 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. 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 using our company fundraising policy to ensure that these businesses meet the conditions of corporate social responsibility. Lastly, we monitor our travel behaviour to ensure efficient use of resources and awareness of our carbon 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 2017, we will transfer to the new 'Erkenningsregeling' which will replace the CBF hallmark. In addition, we abide by ActionAid International's strict requirements in the spheres of governance, monitoring and impact measurement.

### Ensuring the best use of resources

Our strategy, *Action for equity in Africa*, covers the period 2012-2017. The strategic objectives are a logical continuation of the goals set in time as NiZA, before we became ActionAid Netherlands in 2012, and fit the wider objectives of ActionAid International. Progress of the strategic objectives is monitored by an extensive framework developed in 2012. ActionAid uses a planning and control cycle. Annual action plans based on the strategy will be drawn up as far as possible with SMART (specific, measurable, achievable, realistic and time scaled) indicators.

The internal processes and procedures are described in our *Quality Manual*. In 2015, ActionAid joined the Partos ISO 9001 sessions and we aim to be fully certified in 2017. The board approves long-term financial and strategic policies, along with annual 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 dashboard 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 of 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, around every three to four years. Reports from these various evaluations are important sources of information to enable further improvement of processes and procedures. 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.

### Learning and training

In all our programmes, a reflective approach is key. We believe that ending poverty and injustice is best supported by mutual capacity development. We are committed to building people's capability to take innovative, rights-based action themselves. 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. This takes place on an annual basis and provides an opportunity for community members and stakeholders to reflect on progress made and challenges encountered, 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 throughout the wider ActionAid International federation.

In the Netherlands we build knowledge in areas relevant to our work and learn from our own and other peers' experiences. We have a small training budget. In 2016, part of this budget was used for training staff on our project and salary databases. The management team held a facilitated teambuilding and coaching day. Our policy and advocacy staff participated in presentation skills training. Finally, we invested in the safety in our office, by training several staff in emergency response.

### Monitoring and evaluation of fundraising

The goals described in the strategy, as well as internal and external developments, form the basis of annual fundraising plans. Fundraising performance is measured against a set of clear indicators. The Head of Fundraising & Communication presents monthly progress reports to the director and the management team and advises on any adjustments as needed. In addition, because of the close relationship between the two areas, regular consultations are held between the Head of Fundraising and the Head of Programmes, Partnerships and Development. 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 Africa and Asia. The majority of these programmes are funded by grants from institutions such as the Strategic Partnership (Ministry of Foreign Affairs) and EU. Programmes are contractually agreed with partners and subject to stringent monitoring and evaluation rules, to which we conform. Progress is also constantly monitored through telephone and email consultations with our 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 & Campaigns department.

### Fostering relationships with stakeholders

We inform and seek an active dialogue with all our stakeholders: our local partners and staff, partners in the North, policy makers and politicians, journalists, donors, the ActionAid federation and last but certainly not least, the public. 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 a key ingredient 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. Contact with local staff is usually by email, Skype and telephone. If an opportunity arises to



Women taking part in an Ebola Recovery Project in Bombali, Sierra Leone.



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 our institutional and private donors by telephone and email. They receive all our communications and our Annual Report. When circumstances demand that programmes are modified, 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. We realise that not every donor enjoys being overwhelmed with communications, so we give the opportunity (online and in our newsletter) to request less mailings or no mailings at all. For communications by telephone, we adhere to 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 value in numbers. We therefore work closely with many

organisations: our alliance partners, and our partners in other networks including Tax Justice Netherlands, IANRA, Wo=Men and Partos. Effective collaboration requires maximum mutual transparency. We meet regularly sharing new information and developments, research results and views.

#### ■ *Policy makers and politicians*

Our lobbyists are in regular contact with ministers, state secretaries, members of parliament and other officials who deal with issues that relate to our change agenda. We engage in workshops, seminars, round tables and conferences to ensure that our voice and the voices of our local partners are heard.

#### ■ *Media and press*

Radio/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 a trusted source of information for journalists because of our expertise and our contacts with African partners and local activists. We build good relationships with journalists, connecting with them through personal contacts, network meetings and social media. We will always share



Activists march through the streets demanding equality and an end to homophobia and prejudice during the annual Soweto Pride, South Africa. ActionAid supports the Rainbow Activist Alliance – a group fighting to end violence and discrimination towards LGBTI women in South Africa.



new perspectives and important developments with journalists, either by giving them a scoop, or through general press releases of reports.

#### ■ *ActionAid International*

Since 2012, we are a formal member of ActionAid International (AAI), a federation of over 45 national members. Our membership, laid down in a membership agreement, entails cooperation in programmes and campaigns as well as coordination of our strategies, procedures and processes, mutual participation in each other's highest decision-making bodies, and keeping each other fully informed, on different levels and through a range of channels. We award great importance to this cooperation, because it allows us to tap far more resources and knowledge than we would otherwise be able to. Despite our membership of the federation, ActionAid in

the Netherlands maintains its formal autonomy in decision making. The existing accountabilities have remained unchanged, with our board remaining the prime authority in the organisation, to which the executive director remains accountable.

We contribute to AAI in two ways. The first is contributing to other federation member programmes where we can. This by far is our biggest contribution which we manage entirely from the Netherlands and for which we are fully accountable to the donor(s). The second, much smaller, contribution is our membership fee. In 2016 we paid an amount of € 85,000 which is allocated in accordance with its mandate to strengthen the federation (see table 'ActionAid International contribution', page 31).

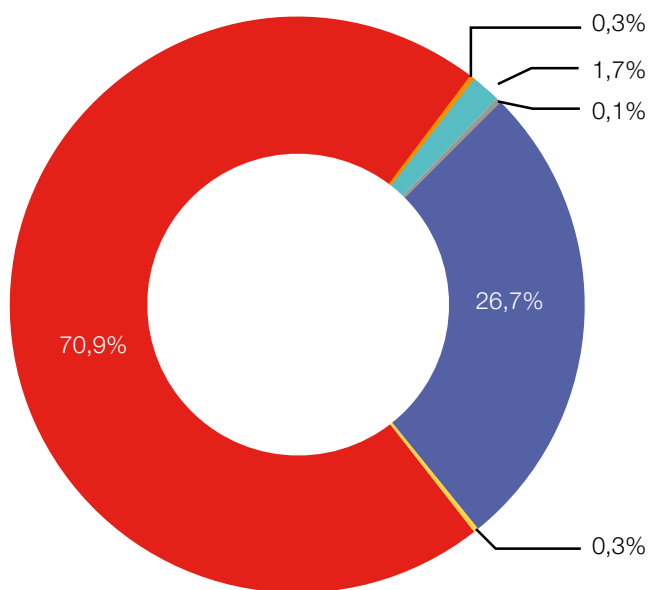
## 1.5 | Financial statements

The financial statements 2016 have been prepared in accordance with the new Dutch Directive 650 Fundraising Institutions (updated in 2016). On April 4th 2016 the Board approved the annual accounts after an audit by Dubois and Co. The auditor's report has been included. Both board and management look back at 2016 with satisfaction. Certainly given the fact that both in politics and in large parts of society the topics of human rights and development aid appeared to be facing new levels of criticism and erosion. ActionAid closed the year with a positive result of € 218,606 bringing the reserves to a healthy level for the first time in many years.

### Income

Income lagged behind budget, primarily due to the fact that the large partnership programme with the Ministry of Foreign Affairs, the so called Fair, Green and Global programme, started later in the year. The first months were taken up with planning and budgeting with the implementing partners. The unused budget will benefit the coming years. Although we spent less than foreseen on voluntary fundraising, our income from private donations grew by 12% compared to 2015. Admittedly, this is somewhat less than we had hoped, but overall it is a good result. € 19,777 is the income from our Violence Against Women appeal and will need to be spent early 2017. This amount appears as

### Income

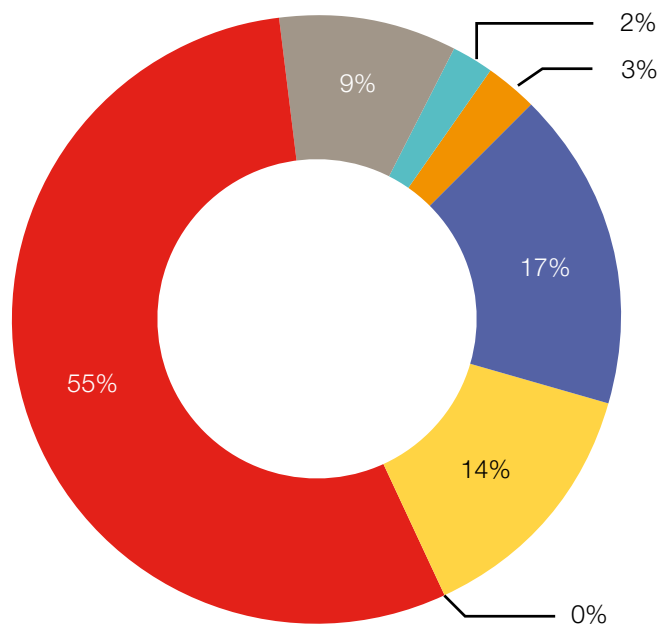


Income from private individuals	882,556	26,7 %
Income from companies	9,531	0,3 %
Income from government subsidies	2,341,926	70,9 %
Income from affiliated NGO's	10,000	0,3 %
Income from third parties	55,000	1,7 %
Income from investments	2,028	0,1 %
<b>Total income:</b>	<b>3,301,041</b>	<b>100%</b>

Programme	Donor	Total support	Contracted period
Upholding Human Rights	Ministry of Foreign Affairs (Human Rights Fund)	998,400	2014-2017
Tax Justice Programme	EU	316,000	2015-2017
Fair, Green and Global	Ministry of Foreign Affairs (Partnership Programme)	10,360,000	2016-2020
Urban95++	Bernard v Leer Foundation	254,600	2017-2019
Urban 95++	OAK Foundation	234,900	2017-2019
FGM Somaliland	ASN Foundation	17,500	2017
Isiolo Water Programme	Dioraphte	149,900	2017-2018
Vocational Training Liberia	Turing Foundation	65,413	2017-2018



## Expenditure



<b>Related to mission objectives</b>		<b>86%</b>
Campaigning, advocacy and research	526,274	17%
Communication & Public Information	418,035	14%
Programme support to partners in South	1,696,395	55%
<b>Acquisition</b>		<b>11%</b>
Cost of voluntary fundraising	291,176	9%
Cost related to third parties	-	-
Cost related to government subsidies	73,354	2%
<b>Management and administration</b>		<b>3%</b>
Management and administration	77,201	3%
<b>Total expenditure:</b>	<b>3,082,435</b>	<b>100%</b>

designated funds in our reserves. High Value income from foundations appears behind budget in the annual accounts. However, a number of contracts were signed in December totalling € 639,000. Accounting principles dictate that a small part of this can be taken as income in 2016. The rest will be assigned as income in 2017, 2018 en 2019. Most of the income from private supporters is recurrent as these contributions are automatically debited on a regular basis. As a rule, Institutional and Foundation income (also referred to as high value or third party) comes in within a certain contracted period:

In 2016 ActionAid spent € 2,640,000 or 86% of its total costs on the mission objectives. As mentioned, expenditure was lower than budgeted because of the late start of FGG. Due to the Tax Tour campaign more hours were spent on Communications and Public information than budgeted for.

The costs of ActionAid fundraising amounted to € 290,000. This is almost 30% of the income from our own fundraising. At the end of 2016 three new High Value contracts were signed which will generate extra income for 2017, 2018 and 2019.

Taking into account the High Value income of January 2017 (€ 257,000) the percentage would have been 24%. Due to performance issues with one of our direct dialogue suppliers, the costs of voluntary fundraising was lower than anticipated.

Originally, we budgeted our contribution to ActionAid International (€ 85,000) as management and administration costs. In 2016, we contributed for the first time to the federation. In line with the ActionAid International allocation, the contribution was allocated as follows:

### ActionAid International contribution

Campaigning, advocacy and research	€ 11,620
Programme support to partners in South	€ 12,406
Voluntary fundraising	€ 18,643
Government subsidies (fundraising)	€ 19,027
Management and administration	€ 23,304
<b>€ 85,000</b>	

### Continuity Reserve

The aim of our reserves policy is to safeguard solvency and maintain future activities. The ideal continuity reserve is defined by our reserves policy: a minimum of 10% of institutional income (€ 234,200) and a maximum of six months of total operational costs (defined as all staff costs, minus short term contracts, plus overhead costs, plus non-staff fundraising costs (totalling € 670,650). The reserves position of almost half a million euros at year-end falls within that bracket.

### Risks

Risk management is an important aspect of our governance. Risks are discussed at every management team meeting. When unforeseen risks occur they will be tabled at the next board meeting. Standard procedure is to discuss the risks register twice a year in the board's Finance and Audit Committee as well as in the full board: once with the approval of the annual plan and once mid-year. The risk register is presented with ratings for probability and impact as well as with risk mitigation actions.

The outcome of the general elections in March 2017 can be regarded as a risk for the continuation of the Ministry of Foreign Affairs Partnership Programme. We rated the probability of a reduction in income for the duration of the contract as low, but the impact as high, as it constitutes a large part of our income. In general, dependency on one or two large donors is rated as a considerable risk. Our immediate mitigation strategy is diversification in income streams through investing in voluntary and high value fundraising. Also, we will invest in piloting new ways of fundraising and in 2017 we have allocated € 50,000 seed money for fundraising innovation.

Another risk from our end of 2016 risk register is the shrinking political space in which we operate. This is both a medium risk for the wellbeing of our overseas colleagues as well as for our compliance with commitments to donors. Building good relationships with members of parliament, press and embassies and continuously emphasising the importance of protecting human rights and space for civil society is our key mitigation strategy.

### Future developments

2017 will be a year of transition, a year in which we will start preparing for implementing the new

strategy that covers the period up till 2028. The new strategy will be accompanied by operational three-year plans. During 2017 the first of these plans will be drafted for the period 2018-2020.

Our programme in 2017 will focus on assisting partners and communities to lobby for proper corporate conduct and fight against land grabs, unfair tax regimes and unfavourable investment policies. As always, we will focus on protecting the rights of women. We will continue to work closely with our colleagues in the federation and seek to strengthen international campaigns where possible. A new public campaign will be launched making extensive use of social media and free publicity.

The elections in March will be a defining moment for our Dutch lobby and campaigns work. We will work with Partos and alliance partners to influence in favour of a strong international development agenda and budget. At the same time we will link more to the public and political debate in the Netherlands, for example on climate, tax, inequality and to further the case for international solidarity. We aim to be bolder and more visible in our campaigns work, making ourselves better known within the Dutch public landscape.

Our financial situation is currently much stronger than it was some years ago. However, our ambitions are high and in order to reach our objectives, we need to keep diversifying and growing our sources of funding. Looking beyond 2017, we can not take another contract with the Ministry of Foreign Affairs for granted. Instead we will use the current contract, which runs till 2021, as a window to develop other streams of income. In addition to continuing our regular fundraising activities, we will launch a new website that will better resonate with existing and future supporters. Also, realising that we need to further reduce our dependency on one major income source, we will invest in innovation and test new approaches to fundraising.

Last but not least, we will welcome two new young board members in 2017 to inform our work with young people, to diversify our board and to introduce a fresh perspective on our new strategic direction.



**Budget 2017 (in €)**

<b>Income</b>	<b>Budget 2017</b>	<b>Realisation 2016</b>	<b>Plan 2016</b>
Income from private individuals	968,000	882,556	929,000
Income from companies parties	10,000	9,531	-
Income from government subsidies	2,532,000	2,341,926	2,869,000
Income from affiliated nonprofit-organisations	-	10,000	-
Income from other nonprofit-organisations	320,000	55,000	150,000
<b>Total Income</b>	<b>3,830,000</b>	<b>3,299,013</b>	<b>3,948,000</b>
<b>Expenditure</b>	<b>Budget 2017</b>	<b>Realisation 2016</b>	<b>Plan 2016</b>
<b>Related to mission objectives</b>			
- Campaigning, Advocacy & Research	625,000	526,274	633,000
633,000			
- Communication & Public Information	375,000	418,035	325,000
- Programme support to partners in the South	2,289,000	1,696,395	2,223,000
	<b>3,289,000</b>	<b>2,640,704</b>	<b>3,181,000</b>
<b>Acquisition of income</b>			
- Cost of voluntary fundraising	326,000	291,176	339,000
- Cost related to government subsidies	86,000	73,354	90,000
	<b>412,000</b>	<b>364,530</b>	<b>429,000</b>
<b>Management and admin</b>	<b>91,000</b>	<b>77,201</b>	<b>195,000</b>
<b>Total Expenditure</b>	<b>3,792,000</b>	<b>3,082,435</b>	<b>3,805,000</b>
<b>Result before financial income and expenses</b>	<b>38,000</b>	<b>216,578</b>	<b>150,000</b>
<b>Financial income and expenses</b>	<b>-</b>	<b>2,028</b>	<b>7,000</b>
<b>Result</b>	<b>38,000</b>	<b>218,606</b>	<b>150,000</b>
<b>Added to reserves</b>			
- Continuity reserves	38,000	198,829	150,000
- Reserve for special purposes	-	19,777	-
<b>Total added to reserves</b>	<b>38,000</b>	<b>218,606</b>	<b>150,000</b>

## 2 | ANNUAL ACCOUNTS 2016

### 2.1 | Balance per 31 December 2016 (in €)

<b>Assets</b>	<b>31 December 2016</b>	<b>31 December 2015</b>
Fixed assets	41,587	53,846
Accounts receivable	188,184	447,032
Cash and cash equivalents	1,767,517	1,423,613
	1,955,701	1,870,645
<b>Total Assets</b>	<b>1,997,287</b>	<b>1,924,491</b>
<b>Liabilities</b>	<b>31 December 2016</b>	<b>31 December 2015</b>
Reserves		
- Continuity reserves	499,740	300,912
Designated fund	19,777	-
Long term liabilities	-	10,000
Current liabilities		
- Advances received from sponsors	955,269	1,068,900
- Short-term project liabilities	276,824	255,842
- Payables	245,676	288,837
	1,477,770	1,613,579
<b>Total Liabilities</b>	<b>1,997,287</b>	<b>1,924,491</b>



Abigail (left) escaped FGM and found sanctuary at an ActionAid funded safe house and school in West Pokot, Kenya. She helped Purity to flee when her turn to be cut came.



## 2.2 | Statement of Income and Expenditure (in €)

Income	Actual 2016	Plan 2016	Actual 2015
Income from private individuals	882,556	929,000	874,015
Income from companies	9,531	-	4,091
Income from government subsidies	2,341,926	2,869,000	1,819,983
Income from affiliated nonprofit-organisations	10,000	-	398,609
Income from other nonprofit-organisations	55,000	150,000	100,000
<b>Total Income</b>	<b>3,299,013</b>	<b>3,948,000</b>	<b>3,196,698</b>
<b>Expenditure</b>	<b>Actual 2016</b>	<b>Plan 2016</b>	<b>Actual 2015</b>
<b>Related to mission objectives</b>			
- Campaigning, Advocacy & Research	526,274	633,000	429,951
- Communication & Public Information	418,035	325,000	530,089
- Programme support to partners in the South	1,696,395	2,223,000	1,700,061
	<b>2,640,704</b>	<b>3,181,000</b>	<b>2,660,101</b>
<b>Acquisition of income</b>			
- Cost of voluntary fundraising	364,530	429,000	341,432
	<b>364,530</b>	<b>429,000</b>	<b>341,432</b>
<b>Management and administration</b>	<b>77,201</b>	<b>195,000</b>	<b>100,206</b>
<b>Total Expenditure</b>	<b>3,082,435</b>	<b>3,805,000</b>	<b>3,101,739</b>
<b>Financial income/expenses</b>	<b>2,028</b>	<b>7,000</b>	<b>-3,829</b>
<b>Result</b>	<b>218,606</b>	<b>150,000</b>	<b>91,130</b>
<b>Added to reserves</b>			
- Continuity reserves	198,829	150,000	81,130
- Designated fund	19,777	-	10,000
	<b>218,606</b>	<b>150,000</b>	<b>91,130</b>

## 2.3 | Cash flow statement (in €)

<b>Operational Activities</b>	<b>2016</b>	<b>2015</b>
Surplus/Deficit	218,606	91,130
Adjustments to depreciation	21,481	36,784
	<b>240,087</b>	<b>127,914</b>
Changes in working capital		
- Trade receivables	258,848	575,003
- Stocks	-	-
- Trade payables	-135,810	650,458
	<b>123,038</b>	<b>1,225,461</b>
<b>Total Operational cash flow</b>	<b>363,125</b>	<b>1,353,375</b>
<b>Investment activities</b>	<b>2016</b>	<b>2015</b>
Investments in tangible fixed assets	- 9,222	-4,056
<b>Total Investment cash flow</b>	<b>- 9,222</b>	<b>-4,056</b>
<b>Financing activities</b>	<b>2016</b>	<b>2015</b>
Receipts from long-term liabilities	-	-5,066
		-5,066
From designated fund	-10,000	-
	-10,000	-
<b>Total Financing cash flow</b>	<b>0</b>	<b>0</b>
Net cash flow	- 343,903	- 1,344,253
<b>Increase/decrease in funds</b>	<b>343,903</b>	<b>1,344,253</b>

	<b>2016</b>	<b>2015</b>
Cash on January 1	1,423,613	79,360
Cash on December 31	1,767,517	1,423,613
<b>Increase in funds</b>	<b>343,903</b>	<b>1,344,253</b>

## 2.4 | Accounting principles

### General

The annual accounts were compiled in accordance with Guideline 650 for fundraising institutions (Richtlijn 650 voor Fondsenwervende instellingen) revised in 2016.

### 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 organisation or fundraising costs.

#### ■ Allocation Principles

The table 'Details of cost allocation' on page 45 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:

- Direct programme costs are subsidies paid to third parties.
- Own activities of ActionAid relate to activities initiated and delivered by ActionAid such as campaigning, advocacy & research, communications & public information and voluntary and institutional fundraising.
- Property costs, office costs and general expenses have been allocated according to the Goede Doelen Nederland directive Recommendation.
- All costs are distributed over mission objectives, cost of acquisition and overhead, based on the timesheets of staff.



## 2.5 | Notes to the Balance Sheet per 31 December 2016 (in €)

### Assets (receivables)

	Leasehold improvements	Equipment	Computers	Total 2016	Total 2015
Cost as per 1-1	40,575	27,202	140,506	212,339	208,283
Investments 2016	6,784	-	2,438	9,222	4,056
	47,359	27,202	147,000	221,561	212,339
Depreciation previous years	24,755	27,202	106,536	158,493	121,709
Depreciation 2016	5,418	-	16,064	21,481	36,784
<b>Book value per 31-12</b>	<b>17,185</b>	<b>-</b>	<b>24,400</b>	<b>41,587</b>	<b>53,846</b>
Book value per 1-1	15,820	-	38,026	53,846	86,574
Investments 2016	6,784	-	2,438	9,222	4,056
	22,604	-	40,464	63,068	90,630
Depreciation 2016	5,418	-	16,064	21,481	36,784
<b>Book value per 31-12</b>	<b>17,185</b>	<b>-</b>	<b>24,400</b>	<b>41,587</b>	<b>53,846</b>

All assets are used for operational purposes.



Food distribution in Somaliland consisting of sugar, rice, flour, dates, cooking oil and water. In 2016 ActionAid started emergency aid in countries suffering from extreme drought as a result of El Niño.

## Assets (receivables)

<b>Receivables</b>	<b>31 December 2016</b>	<b>31 December 2015</b>
Subsidies	150,898	236,084
ActionAid International current account	703	92,059
Other receivables	541	64,597
Advance payments	26,872	31,826
Interest receivable	4,711	5,298
Debtors/accounts receivable	4,459	17,168
<b>Total</b>	<b>188,184</b>	<b>447,032</b>
<b>Details of subsidies to be received</b>		
- EU-NSA	73,381	83,445
- EU-DEAR	57,450	33,063
- Min. of FA MFS II	-	61,315
- Min. of FA HR Fund	20,067	58,260
<b>Total</b>	<b>150,898</b>	<b>236,083</b>

## Assets (cash and cash equivalents)

<b>Cash and cash equivalents</b>		
- Savings accounts	1,137,980	1,313,755
- Cash and bank accounts	629,537	109,858
<b>Total</b>	<b>1,767,517</b>	<b>1,423,613</b>

*The figure for cash and cash equivalents also includes an amount of € 23,927 (in 2015 € 20,656) for a bank account at Nedbank in South Africa. This amount is not at our free disposal.*

## Reserves, Liabilities and Payables (1) (in €)

<b>Continuity reserves</b>	<b>Total 2016</b>	<b>Total 2015</b>
Value per 1-1	300,912	219,782
Added	198,829	81,130
<b>Value per 31-12</b>	<b>499,741</b>	<b>300,912</b>
<b>Designated Fund</b>	<b>Total 2016</b>	<b>Total 2015</b>
Value per 1-1	10,000	-
Added/withdrawn: 'Christmas Mailing for Safe Schools in Mozambique'	-10,000	10,000
Added: Christmas Mailing	19,777	-
<b>Value per 31-12</b>	<b>19,777</b>	<b>10,000</b>
<b>Long term Liabilities</b>	<b>31 December 2016</b>	<b>31 December 2015</b>
Annuity loan	-	5,066
Repayment liability for next accounting year	-	-5,066
<b>Value per 31-12</b>	<b>-</b>	<b>-</b>

<b>Current Liabilities</b>	<b>31 December 2016</b>	<b>31 December 2015</b>
Advances subsidies received		
- Min. of FA Partnerships (2016)	684,519	1,026,032
- NWO	10,811	17,699
- ActionAid International	-	15,169
- ActionAid Denmark	-	10,000
- Bernard van Leer Foundation	30,000	-
- OAK Foundation	122,494	-
- ASN Foundation	17,500	-
- Stichting Dioraphte	89,945	-
<b>Total current liabilities</b>	<b>955,269</b>	<b>1,068,900</b>



## Reserves, Liabilities and Payables (2)

Short-term project liabilities	31 December 2016	31 December 2015
Partners of Min. of FA MFS		
- ActionAid Kenya	-	46,059
- ActionAid Zimbabwe	-	8,307
- ActionAid South Africa	15,701	31,403
- ActionAid Zambia	-	7,436
ActionAid International	-	65,418
Others	-	10,500
<b>Total</b>	<b>15,701</b>	<b>169,123</b>
Partners of EU-NSA		
- Asadho	10,070	28,788
- BMF	-4,015	3,378
- CRF	-1,557	2,890
- DW	4,521	3,195
- ZELA	1,963	2,251
- IANRA	23,756	19,157
<b>Total</b>	<b>34,738</b>	<b>59,659</b>
Partners of HR Fund Programme (MinFA)		
- ActionAid Kenya	6,655	10,714
- ActionAid South Africa	5,267	10,000
<b>Total</b>	<b>11,922</b>	<b>20,714</b>
Partners of FGG programme (MinFA)		
-ActionAid Bangladesh	36,417	-
-ActionAid Cambodia	7,766	-
-ActionAid International	5,156	-
-ActionAid Kenya	8,640	-
-ActionAid Uganda	63,024	-
-ActionAid Zambia	11,003	-
-ActionAid Zimbabwe	13,812	-
-ActionAid Mozambique	58,776	-
-ActionAid South Africa	5,822	-
Total partners of FGG	141,462	-
Other	4,046	6,345
<b>Total short term project liabilities</b>	<b>276,823</b>	<b>255,842</b>

<b>Payables</b>		
Creditors	100,150	85,072
- Taxation	44,772	45,487
- Holiday days	39,219	39,219
Salary allowances	-	32,741
Holiday allowances	32,429	30,648
Auditor	15,685	10,925
Annuity loan repayment	-	4,741
Miscellaneous	13,421	40,003
<b>Total payables</b>	<b>245,676</b>	<b>288,837</b>

### Continuity Reserve

The aim of our reserves policy is to safeguard solvency and maintain futures activities. The ideal continuity reserve is defined by our reserves policy: a minimum of 10% of institutional income (€ 234,200) and a maximum of six months of total operational costs (defined as all staff costs, minus short term contracts, plus overhead costs, plus non-staff fundraising costs (totalling € 670,650). The reserves position of almost half a million euros at year end neatly falls within that bracket.

### Contingencies

In November 2015 a contract was signed with Toshiba Netherlands for the lease of two photocopiers for € 350,90 per month (incl. VAT). The contract period is 60 months. In January 2014 an office lease started with Stichting Plan Nederland for € 50,000 a year. The contract period is nine years but may be terminated at one month's notice. The rent for 2016 was € 52,091.

Gremmar Tlailane at work in the MNS coal mine in South Africa, ActionAid supports communities affected by mining in defending and claiming their rights to food, water and a clean environment.



## 2.6 | Notes to the Statement of Income and expenditure 2016 (in €)

Income (1)	Actual 2016	Plan 2016	Actual 2015
<b>Income from private individuals</b>			
Donations, gifts and notary givers	819,624	853,000	729,784
Appeals	62,931	76,000	64,230
Income in kind	-	-	-
Legacies	-	-	-
Other income	-	-	80,000
<b>Total income from private individuals</b>	<b>882,556</b>	<b>929,000</b>	<b>874,014</b>
<b>Income from companies</b>			
Donations, gifts and notary givers			
Appeals	9,531	-	4,091
<b>Total income from companies</b>	<b>9,531</b>	<b>-</b>	<b>4,091</b>
<b>Income from government subsidies</b>			
Ministry of Foreign Affairs FGII	1,736,913	2,220,000	-
Ministry of Foreign Affairs MFS	-	-	1,363,463
Ministry of Foreign Affairs HR Fund	209,557	240,000	293,394
European Union NSA IANRA	194,707	251,000	81,478
European Union DEAR	200,750	158,000	75,267
Others	-	-	6,380
<b>Total income from government subsidies</b>	<b>2,341,926</b>	<b>2,869,000</b>	<b>1,819,982</b>
<b>Income from affiliated NGO's</b>			
AAI	-	-	398,609
AA Denmark	10,000	-	-
<b>Total income from affiliated NGO's</b>	<b>10,000</b>	<b>-</b>	<b>398,609</b>
<b>Income from third parties</b>		<b>150,000</b>	
Turing Foundation	50,000	-	25,000
Stichting Jong	5,000	-	-
Oxfam Novib	-	-	75,000
<b>Total income from third parties</b>	<b>55,000</b>	<b>150,000</b>	<b>100,000</b>
<b>Income from investments</b>			
Dividend, interest	610	7,000	1,659
Bank costs	-2,017	-	-1,497
Currency loss/gain	3,434	-	-3,992
<b>Total income from investments</b>	<b>2,028</b>	<b>7,000</b>	<b>-3,830</b>
<b>Total income</b>	<b>3,301,041</b>	<b>3,955,000</b>	<b>3,192,866</b>



## Expenditure (2) (in €)

Expenditure (2)	Actual 2016	Plan 2016	Actual 2015
<b>Direct programme costs</b>	1,520,571	1,903,376	1,374,606
	<b>1,520,571</b>	<b>1,903,376</b>	<b>1,374,606</b>
<b>Own activities</b>	358,300	508,000	474,559
<b>Total</b>	<b>358,300</b>	<b>508,000</b>	<b>474,559</b>
<b>Salaries, pensions and social security contributions</b>			
Gross salary	795,682	915,770	832,892
Social security contributions	128,281	154,080	130,413
Pensions	45,728	38,255	38,095
<b>Total</b>	<b>969,690</b>	<b>1,108,105</b>	<b>1,001,400</b>
<b>Other staff costs</b>			
Temporary staff	1,755	7,050	9,127
Recruiting costs	-	2,000	120
Commuting	21,067	25,000	25,627
Other	20,697	37,745	9,842
<b>Total</b>	<b>43,519</b>	<b>71,795</b>	<b>44,716</b>
<b>Property costs</b>			
Rent incl. service	52,091	62,000	48,422
Removal costs	792	-	-
Other	3,509	9,244	4,778
<b>Total</b>	<b>56,392</b>	<b>71,244</b>	<b>53,200</b>
<b>Office costs and general expenses</b>			
ICT support	18,484	16,000	19,290
Legal advice	3,141	-	11,335
Work and travel	3,522	10,000	3,545
Auditor	21,000	14,322	20,045
Insurances	5,204	7,426	5,273
Board	12,444	7,500	5,587
Other office costs	48,685	48,232	51,398
<b>Total</b>	<b>112,481</b>	<b>103,480</b>	<b>116,473</b>
<b>Depreciation</b>			
Depreciation	21,482	39,000	36,785
<b>Total costs</b>	<b>3,082,435</b>	<b>3,805,000</b>	<b>3,101,739</b>

The overview above matches the Explanation of the Details of Cost Allocation on page 45

## Details of Cost Allocation (in €)

		Mission Objectives (86%)				Overhead (3%)	Actual 2016	Plan 2016	Actual 2015
	Campaigning, Advocacy & Communication & Public Research	Information	Programme support to	Voluntary fundraising partners in the South	Third-party activities	Institutional Fundraising	Management & Administration		
								Total	Total
Direct programme costs	97,223	42,802	1,319,572	18,643	-	19,027	23,304	1,520,571	1,374,606
Own activities	-	184,774	-	173,526	-	-	-	358,300	474,559
Salary costs incl social security and pension	361,192	160,337	317,226	83,348	-	47,735	45,372	1,013,210	1,001,399
Other staff costs	-	-	-	-	-	-	-	-	44,716
Property costs	20,103	8,924	17,656	4,639	-	2,545	2,525	56,392	53,200
Office costs and general expenses	40,098	17,800	35,217	9,253	-	5,077	5,037	112,481	116,472
Depreciation	7,658	3,399	6,726	1,767	-	970	962	21,482	36,785
<b>Total</b>	<b>526,274</b>	<b>418,035</b>	<b>1,696,395</b>	<b>291,176</b>	<b>-</b>	<b>73,354</b>	<b>77,201</b>	<b>3,082,435</b>	<b>3,101,737</b>
Expenditure (in %)	17%	14%	55%	9%	-	2%	3%		
Plan 2016	633,000	325,000	2,223,000	349,000	-	80,000	195,000	3,805,000	
Actual 2015	429,951	530,089	1,700,061	278,802	-	62,629	100,206	3,101,737	

### Income (1)

The 2016 income was approximately € 600,000 below budget. Main reason is that activities of the Fair Green and Global grant – which started in 2016 – were delayed compared to the original plans and budget. The activities are now on track and there is no risk to the project delivery.

Income from other non-profit organisations is € 95,000 less than budgeted for. However, at the end of 2016 we were granted new contracts with High Value donors for a total amount of € 600,000. The income will be reflected in 2017, 2018 and 2019 and match the expenditure.

Income from private individuals stayed slightly behind budget as well, reflecting the challenging market situation and outlook. Due to performance issues with one of our direct dialogue suppliers, the income of voluntary fundraising was lower than anticipated.

### Expenditure (2)

The 2016 expenditure was approximately € 723,000 below budget, again mainly because of the delay in activities of the Fair Green and Global grant. Subsidies and contributions are mirroring the lower institutional income.

The expenditure table shows that salaries were slightly below budget as we hired staff for the new Fair Green and Global Programme in the course of 2016 (budgeted from January). We were also able to increase our efficiency in the Finance department, which resulted in 0,8 FTE less staff costs than budgeted for. In other personnel costs, an amount of € 20,000 was budgeted for transition compensation, but as there were no compensation arrangements required in 2016, these costs were saved.

The category 'own activities' in the expenditure table represent our direct fundraising costs. The performance issues resulting in a lower income of voluntary fundraising also translate to lower costs. This balance of fundraising income and expenditure were monitored carefully over the course of the year.

Finally, we were able to lower our expenditure by adopting efficiencies in processes and space optimisation, resulting in reduced office costs. Due to changes in the timeline of system implementation (in this case, the transition to a new website), depreciation was lower. These costs are now expected in 2017.



Leona Gomo (31) is head of Women Speak, a women's forum established at The United Methodist University, Liberia in 2012. The group discusses issues around sexual harassment faced by women students and is supported by ActionAid. Here she takes part in a radio talk show to highlight gender issues in Liberia.



## Board and director costs (in €)

The Board sets the salary of the Executive Director. ActionAid follows the Advies Regeling Beloning Directeuren van Goede Doelen Nederland and the board felt reassured that the salary of the Executive Director (€91,799) remained within the maximum of the corresponding BDS score of 370. His salary also stayed well within the maximum according to WNT norms. In 2016 no loans or advances were paid to members of the Board or Executive Director.

### R. van den Hurk - Executive Director

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

<b>Gross salary</b>	<b>82,125</b>
<b>Holiday allowance</b>	<b>6,570</b>
<b>Year-end allowance</b>	<b>3,104</b>
<b>Annual income</b>	<b>91,799</b>

Maximum salary according to BDS norms	91,871
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Pension	10,257
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<b>Total costs 2016</b>	<b>102,056</b>
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Maximum costs according to WNT norms	168,000
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### INDEPENDENT AUDITOR'S REPORT

To: the Management Board of Stichting ActionAid.

#### A. Report on the audit of the financial statements 2016 included in the annual report

##### Our opinion

We have audited the financial statements 2016 of Stichting ActionAid based in Amsterdam.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting ActionAid as at 31 December 2016 and of its result for 2016 in accordance with the Guidelines for annual reporting 650 "Fundraising Institutions" of the Dutch Accounting Standards Board and the Policy rules implementation of the Public and Semi-public Sector Senior Officials (Standard Remuneration) Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2016;
2. statement of income and expenditure for 2016; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

##### Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Stichting ActionAid in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

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

#### B. Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of the Board's report.

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Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements. Management is responsible for the preparation of the other information, including the board's report, in accordance with the Guidelines for annual reporting 650 "Fundraising Institutions" of the Dutch Accounting Standards Board.

#### **C. Description of responsibilities regarding the financial statements**

##### **Responsibilities of the Board for the financial statements**

The Board is responsible for the preparation and fair presentation of the financial statements, in accordance with the Guidelines for annual reporting 650 "Fundraising Institutions" of the Dutch Accounting Standards Board and the Policy rules implementation of the Public and Semi-public Sector Senior Officials (Standard Remuneration) Act (WNT). Furthermore, The Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, the Board is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, the Board should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The board should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

##### **Our responsibilities for the audit of the financial statements**

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, as well as the Policy rules implementation WNT, including the Audit Protocol WNT, ethical requirements and independence requirements.





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Our audit included e.g.:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit 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 company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board;
- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Amsterdam, 19 April 2017

Dubois & Co. Registeraccountants

Signed on original by  
A.P. Buteijn RA





Ministerie van Buitenlandse Zaken



Nederlandse Organisatie  
voor Wetenschappelijk Onderzoek



Fair, Green and Global







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