



Power in People

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ActionAid Netherlands

Annual report 2018

ActionAid Netherlands is part of the global ActionAid federation. ActionAid is a leading international organisation working in over 45 countries with communities and local organisations, 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 2018

Published | May 2019

Editing | Cariene Joosten, Jane Elliott

Design and printing | Rijser B.V. www.rijser.nl

Cover photo: Youth social enterprises in Liberia (page 9).

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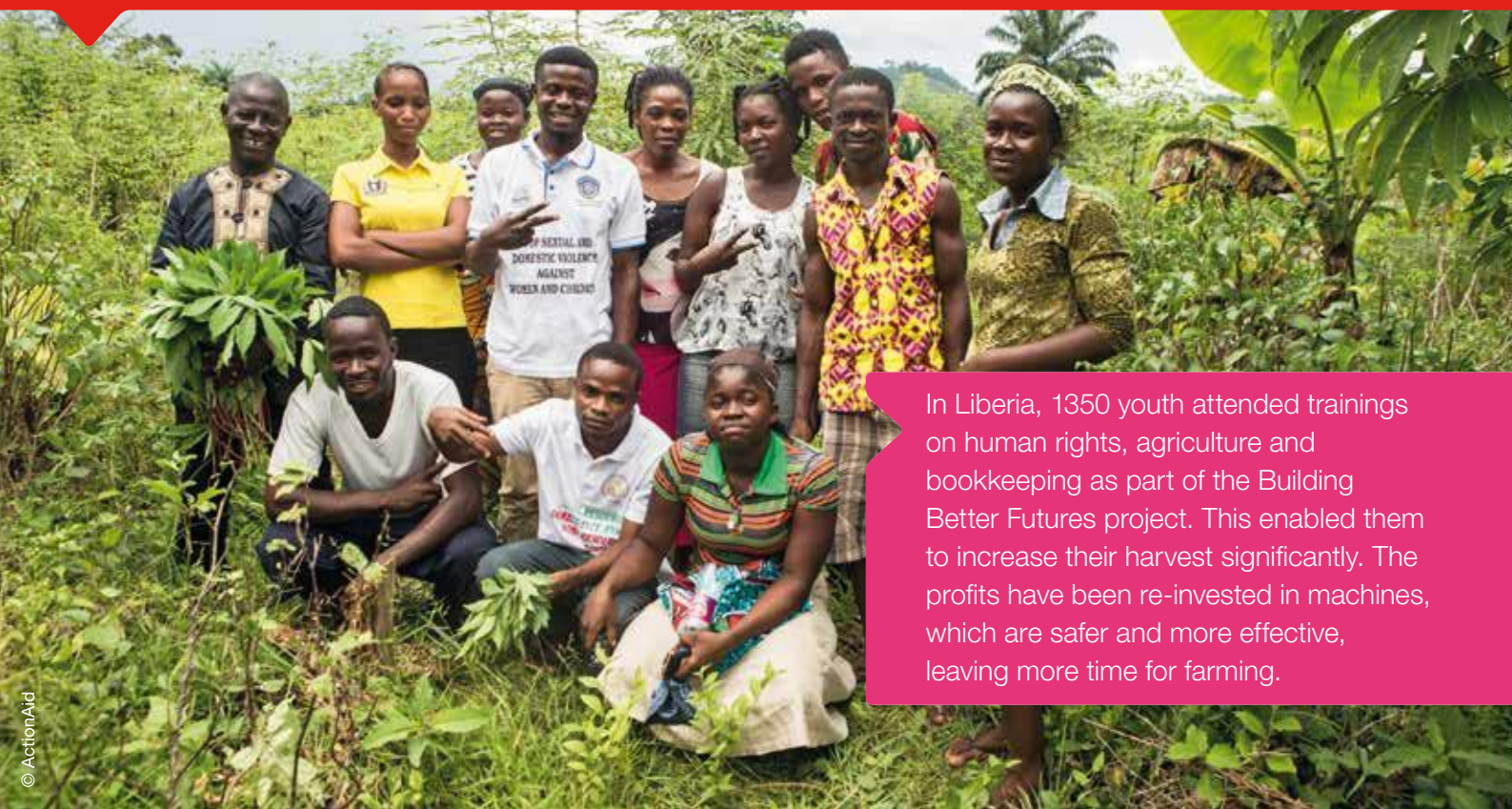
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In Liberia, 1350 youth attended trainings on human rights, agriculture and bookkeeping as part of the Building Better Futures project. This enabled them to increase their harvest significantly. The profits have been re-invested in machines, which are safer and more effective, leaving more time for farming.

INTRODUCTION

In this annual report, we will reflect on 2018. We will tell you about our successes, our challenges and our learnings, and about our finances, our governance and our plans.

There was no shortage of bleak world news in 2018. Events that easily spring to mind are the killing of Khashoggi in the Saudi embassy in Turkey, the earthquakes (and tsunamis) in Indonesia, the California wild fires, Brexit, and the ongoing conflict in Yemen bringing millions to the brink of starvation.

Other developments were less prominent in the news but still continue to have an impact on human rights in many countries: repressive regimes curtailing the political and civic space for the excluded to organise themselves to claim their rights; the ongoing competition for natural resources (by developed countries and multinationals) negatively affecting poor people's habitats and lives; discrimination and rising violence against women, particularly in urban centres; the impact of climate change which deeply affects the most vulnerable with more frequent and acute droughts, hurricanes and floods.

In this challenging context, the ActionAid federation continues to increase its impact at local, national and international levels. Here in the Netherlands, ActionAid continued to support our southern partners in their pursuit for fair and just societies. This also means that we look closely at the human rights impact of Dutch policies and legislation. Sometimes we work independently but more often we work in alliance with like-minded organisations, groups and people.

In this Annual Report you will read about our success in anchoring a strong women's rights focus in the new international trade and development agenda of the Ministry of Foreign Affairs. We also loudly voiced concerns about the international development agenda increasingly being hijacked by business interests and as a tool to combat migration. We were thrilled with the newly adopted corporate accountability measures and strong stance from our Ministry on human rights. Also worth mentioning is the withdrawal of the governments plan to cancel the dividend tax. Together with partners, ActionAid has filed a petition with over 50.000 signatures to support the withdrawal plan.

Another important topic in 2018 was climate change. ActionAid helps local communities

to protect themselves when extreme weather conditions occur. With our unique approach of enabling women to take leadership during emergencies we once again won the Spindle Award, a great reward for the best innovative concept in the field of international development.

A big concern in 2018 was the shrinking of civic space we saw occur in various countries. Human rights defenders are more often confronted with intimidation and harassment while fighting for people's rights to land and natural resources. To protect our partners, we see ourselves forced to be reserved in mentioning specific results in this report, but we continue to support our local partners and discuss these issues with the Netherlands embassies.

These and many more successes give us hope and confidence that people power can be effective and that change is possible. Together with a growing number of supporters and partners, we will continue to fight for a more equal world in 2019.



Ruud van den Hurk
Executive Director



KEY HIGHLIGHTS

- The new International Trade & Development policy of our Ministry of Foreign Affairs includes a **strong focus on women's rights**, something we have actively lobbied for.
- As official NGO delegate to the Dutch government, ActionAid was present at the Commission on the Status of Women meeting in New York. This led to the Dutch government and EU **adopting a number of ActionAid's recommendations**, for example on women's ownership and control over land, gender-responsive public services and infrastructure, unpaid care work and unequal power relations.
- Funded by Turing Foundation, our Building Better Futures project in **Liberia** has exceeded its **500 intended beneficiaries to attract 1350 young people**, particularly women, who are actively engaging in agricultural activities. The provision of machinery and training has boosted food production, processing and marketing of produce, thus increasing income for the social enterprises.
- In South Africa, 50 women from mining-affected communities all over Africa came together to **learn about their rights** in the Women Leadership School. They were trained in political analysis, dialogue, negotiations and leadership.
- After months of pressure from the opposition and civil society – including ActionAid's and Tax Justice's petition that was signed over 50,000 times - the Dutch government finally **decided to withdraw their plan to cancel the dividend tax**. A big win for people power fighting corporate capture!
- In Kenya, we **supported communities who are facing land grabs** from large-scale investments in mining to build strong movements to claim their rights with authorities. As a result, the land was officially registered and land grabs were prevented.
- In Cambodia, two communities who had been fighting for their land rights in longstanding conflicts got **compensation packages in land or cash**.
- In Haiti, justice prevailed for the 4000 people that lost their land due to the construction of an industrial park in 2011. The farmers came to **an historic agreement** with the investor and the Haitian government providing the community with land, agricultural equipment and training, and support for micro-enterprise focused on women and the most vulnerable members of the community.
- Our unique women-led emergency work (see page 21) led to **prize-winning recognition in the Netherlands**. In August, this project reached the final selection for the NRC Charity Awards, resulting in a double spread advertisement. Later in the year our 'womanitarians' won the Spindle Award for Best Innovation, a great reward for the best innovative concept in the field of international development.

1 | BOARD REPORT

1.1 – ABOUT ACTIONAID

ActionAid is part of the global federation ActionAid International which envisages a just, equitable and sustainable world. A world in which every person enjoys the right to a life of dignity, and freedom from poverty and all forms of oppression.

ActionAid International works with 15 million people in 45 countries, with a Secretariat based in Johannesburg. Each ActionAid member country has expertise and experience to contribute to the federation's strategy. Together we work in over 2,000 communities worldwide, partnering with local groups and social movements. We focus on the root causes of inequality and bring evidence from the ground to campaign for lasting change. When change is led by active, informed and organised people, we strongly believe it can transform power.

Strategy

In 2017, in line with our global federation, we launched a new ten-year strategy: Change the rules for a just and sustainable world. Our four strategic priorities are as follows:

1. **Women's rights** - Addressing violence against women and securing women's economic justice
2. **Good governance** - Ensuring states provide quality public services for all
3. **Sustainable earth** - Strengthening resilient livelihoods and securing climate justice
4. **Emergencies** - Advancing women-led emergency preparedness, prevention and response

Roughly, our work can be divided in three ways:

1. Supporting programmes in the South by (1) mobilising resources – raising funds through investment and innovation; and (2) mutual capacity building – exchanging skills and knowledge by linking community organisations across borders from the local to international level.
2. Policy influencing and campaigning through community-based action research and publishing reports. Also through 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. Mobilising and uniting Dutch citizens to speak out against poverty and inequality. By linking issues faced both in the South and the North, creating a common cause and clear calls-to-action, we build a movement of people that use their joint power as consumers, voters, campaigners and supporters to fight for a just and sustainable world.

How we work

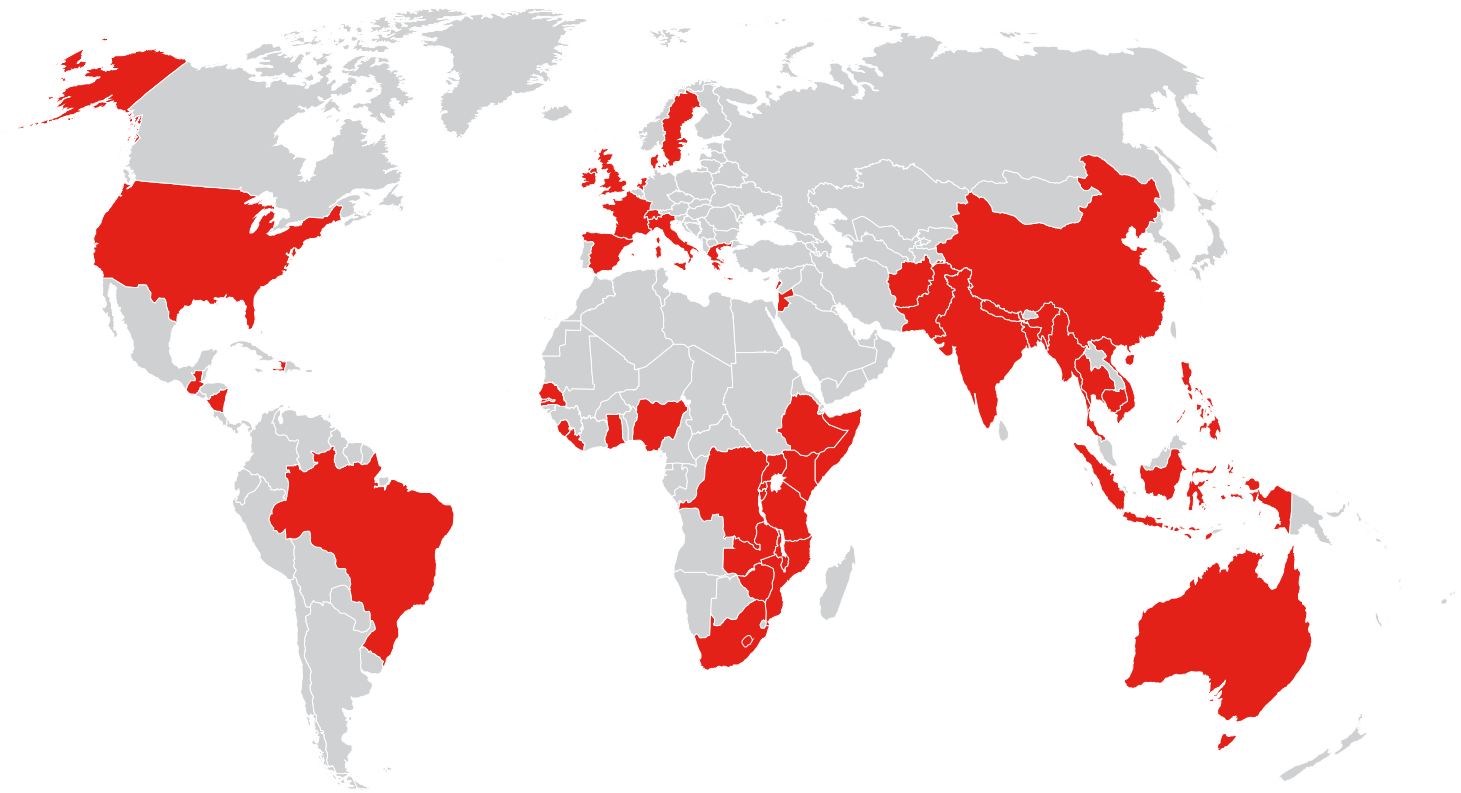
ActionAid uses a Human Rights Based Approach which is developed from the understanding that poverty and inequality arise because of the marginalisation and discrimination associated with human rights violations. It requires a people-centred approach that supports those living in poverty to become aware of their rights, organise themselves to claim these rights, and hold authorities 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 put women at the heart of what we do because we believe no country can really succeed when half its citizens are denied their rights. All around the world women have less social, economic and political power. With our strategy, ActionAid will fight for social justice through the economic and political empowerment of women. We stand with the courageous women speaking out for change in their communities, as well as backing the grassroots organisations they lead.

With a long-term presence in approximately 45 countries, ActionAid has strong relationships with communities and local organisations. Projects are always coordinated by the local ActionAid office and implemented by 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 international arenas where decisions are made. We also create public pressure to hold our governments to account and to push for respect, protection and fulfilment of human rights.

Where we work

ActionAid International is a democratic federation, collectively governed by all its members. We believe the people whose lives are affected by our work, should decide how we are run and therefore we ensure that community members are integrated in the governance of our members. We were the first international development organisation with a head office based in Africa. In 2018, ActionAid in the Netherlands worked directly with partners in Bangladesh, Brazil, Cambodia, Kenya, Liberia, Mozambique, South Africa, Uganda, Zambia and Zimbabwe.



1.2.1. | WOMEN'S RIGHTS - ADDRESSING VIOLENCE AGAINST WOMEN AND SECURING WOMEN'S ECONOMIC JUSTICE



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 and 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 centre of all our work and campaigns. Our three focus areas are: (1) economic empowerment, (2) equal participation in society and (3) ending violence against women and girls.

Economic empowerment

ActionAid campaigns with women for opportunities and public services that equally benefit men and women and for a fairer division of unpaid care work. ActionAid also supports women farmers to start up and lead collectives so they can earn a better living.

■ In **the Netherlands**, 2018 was an important political year. The government shift in 2017 meant new ministers, new members of parliament and most importantly: new policies and corresponding budgets. Thanks to our extensive advocacy in previous years, together with organisations such as Dutch gender platform WO=MEN, the new International Trade and Development policy now includes a strong focus on women's rights. It also favourably mentions Women's Land Rights projects that ActionAid was a part of. However, ActionAid was disappointed with the strong focus on self-interest in the same policy. Read more on page 15.

■ In 2018 we also laid the ground work for a federation-wide women's rights campaign. ActionAid in **the Netherlands** had a key role in shaping the global campaign, as a member of the strategic committee. To gather input from our network, we organised a film screening, spoke at several women networking events and organised a 'craftivism' action, highlighting gender based violence against women in the workplace.

All these initiatives led to a growing group of campaigners.

■ In March, ActionAid joined the Dutch government delegation to the Commission on the Status of Women (CSW) in **New York**. We were asked to be the official NGO delegate to the Dutch government, which shows appreciation for our knowledge and expertise on this year's theme: empowerment of women and girls in rural areas. This led to the Dutch government and EU adopting a number of ActionAid's recommendations, for example on women's ownership and control over land, gender-responsive public services and infrastructure, unpaid care work and unequal power relations. Many of these issues became part of the final CSW agreed conclusions. This is important



In 2018, ActionAid organised a 'craftivism' action, highlighting gender based violence against women in the workplace.



Children in Recife, Brazil are benefitting from ActionAid's centres for holistic early childhood development which are part of the Urban 95++ project.

because they are a binding framework spelling out the responsibilities of governments in terms of gender equality and women's rights. As such, the conclusions are a tool we can use to hold governments accountable and make a difference in the lives of rural women and girls worldwide.

- In October, ActionAid presented on tax and women's rights at the civil society hearing of the United Nations Conference on Trade and Development (UNCTAD) in **Geneva**. This contributed to an increased understanding of how regressive tax systems impact on women's rights and how this should be avoided in increased domestic resource mobilisation attempts.
- In **Brazil**, we supported women's rights groups to successfully campaign for childcare services in the slums of Recife, as part of our Urban 95++ project. The project is funded by Bernard van Leer and Oak Foundation, coordinated by ActionAid in the Netherlands and carried out by ActionAid Brazil and partners. To further improve facilities for young children and their families, centres for social change were set up in each of the four project areas. In these centres, young families are coached by experienced mothers and experts on holistic early childhood development (neuroscience, play and nutrition). Centres like these are rare in slum areas, and therefore very well visited.
- Funded by Turing Foundation, our Building Better Futures project in **Liberia** has exceeded its 500 intended beneficiaries to attract 1350 young people, particularly women, who are actively engaging in agricultural activities. Five Sustainable Social Enterprises (SSE) have been established in three counties - Gbarpolu, Montserrado, and Grand Gedeh - with the aim of increasing the capacity and interest of young people especially young women, to effectively engage in agriculture and agribusiness and as such, improving their livelihoods. The provision of machinery and

training has boosted food production, processing and marketing of produce, thus increasing income for the enterprises. Moreover, the ICT component has facilitated access to market within and around their localities, as well as networking and information sharing.

Equal participation in society

From local households to national governments, too often women are not involved in decisions that affect their lives. As a result, policies and legislation do not properly address women's specific needs. Securing women's rights starts with their participation in decision making and enabling their leadership.



Yassah (32), a single mother of two children, is the manager of the cassava farm and accountability forum in her village Farwente. 'More young people are joining the group on a weekly basis. I believe in agriculture and foresee the better future engaging in it. Seeing more young females expressing their interest in joining makes me happy.'

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Youth social enterprises in Liberia

2018 was the second year of the Building Better Futures project in Liberia. All 1350 group members attended trainings on human rights, agriculture and bookkeeping. This enabled them to increase their harvest significantly. The profits have been re-invested in machines, which are safer and more effective, leaving more time for farming.

Since the start of the enterprise, many things have changed. Eighty percent of the children in the village are going to school now – compared to 13 percent earlier. The profits pay the school fees for orphans who lost both their parents to Ebola as well as children from poor families.

The accountability forum provides young people with a space to discuss what is needed in their community. Active lobby resulted in two new teachers being appointed at the elementary school. The forum also addresses violence against women and girls. Women's rights are now part of the school curriculum, and group members go to people's homes to address the importance of a safe environment for women and girls.

- Large-scale investments in **Mozambique** are on the rise, compromising people's access to land. Women, who often have insecure land and property rights, are most affected by these processes. In 2018, ActionAid's local partner organisations trained 25 women's associations in the Mocuba and Manhiça districts in different land and investment-related laws and policies, participatory planning and budget monitoring. This work was part of our Fair, Green and Global (FGG) programme, an alliance funded by the Dutch Ministry of Foreign Affairs. In local community councils, issues related to women empowerment and the Free Prior and Informed Consent (FPIC) principles in agribusiness investments were discussed. The aim of FPIC is to establish bottom up participation, consultation and consent of indigenous populations prior to the beginning of a development on ancestral land.
- In **South Africa**, 50 women learned about their rights and were trained in political analysis, dialogue, negotiations and leadership. The women came from mining-affected communities in South Africa, Kenya, Zambia, Zimbabwe, Democratic Republic of Congo, Malawi, Uganda and Liberia. The training was organised by the African Extractives Working Group (AEWG) and funded by ActionAid. The Women Leadership School provided an important space for sharing and learning from experiences across the continent, and to coordinate future activities.
- In 2018 we concluded the one year program Women's Land Rights in Africa (WLRA), funded by the Dutch Ministry of Foreign Affairs. ActionAid, together with allies, had lobbied for funding for this programme and provided strategic input at several occasions. The programme took place in four countries and was coordinated by the Netherlands Land Academy. It was co-implemented by ActionAid **Kenya**, which is acknowledged to be a frontrunner on promoting women's land rights, women empowerment and multi-stakeholder approaches. Local women's groups developed a successful national charter on land rights for rural women, which is currently being implemented in a number of pilot counties. The project promoted ActionAid's innovative work for women's land rights, both in Kenya and at conferences in the Netherlands.
- As part of the FGG programme, the ActionAid offices that are part of the African Extractives Working Group (AEWG) came together for a Policy Conference on the 'Binding Treaty for transnational corporations with respect to human rights' (UN Binding Treaty). After this conference, a delegation from the AEWG participated in the United Nations Human Rights Council negotiations on the UN Binding Treaty in Geneva **(Switzerland)**, where they presented an African civil society perspective into the negotiations.
- ActionAid **Zambia** (as part of the FGG programme) mobilised 170 local women affected by mining to review the Zambia Mining Vision, ensuring their demands are integrated. The Africa Mining Vision is a continent-wide document. To make it relevant at the national level, the policy is adapted to represent the realities of each country. It is important that those most affected by mining, women in particular, can engage in this process so that their rights are respected.

Ending violence against women and girls

One in three women will experience physical or sexual violence in her lifetime. ActionAid helps 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.



In October, ActionAid presented on tax and women's rights at the civil society hearing of the United Nations Conference on Trade and Development (UNCTAD) in Geneva.



Women leaders speak out about land rights at Dutch ministry

In December 2018, we organised for grassroots women leaders from Kenya, Malawi, Uganda and India to speak at the Dutch Ministry of Foreign Affairs about the importance of land rights for women. Catherine Gatundu of ActionAid International (Kenya, see picture) was among them.

In many countries, women do not have the same access and control over land as men. This means that women are not able to participate in decision making over land and cannot claim access to credit and support. Women's land rights are also increasingly under pressure because of the demand for cash crops for export, for example for the production of biofuels. Foreign investors often negotiate only with governments about land acquisitions, while local communities (and especially women) are generally not heard.

'Often, when foreign companies come into a country, they'll refer to the national law', said Catherine at the Ministry. 'But many countries have inadequate laws to protect women's land rights. The company's interest is the bottom line.'

She and the other women offered concrete suggestions to hold such companies accountable and improve Dutch development policy. They called for more support for women's organisations to understand their rights and to map their relationship with the land around them. That way, women can be better prepared to stand up for their rights when investors come to their region.

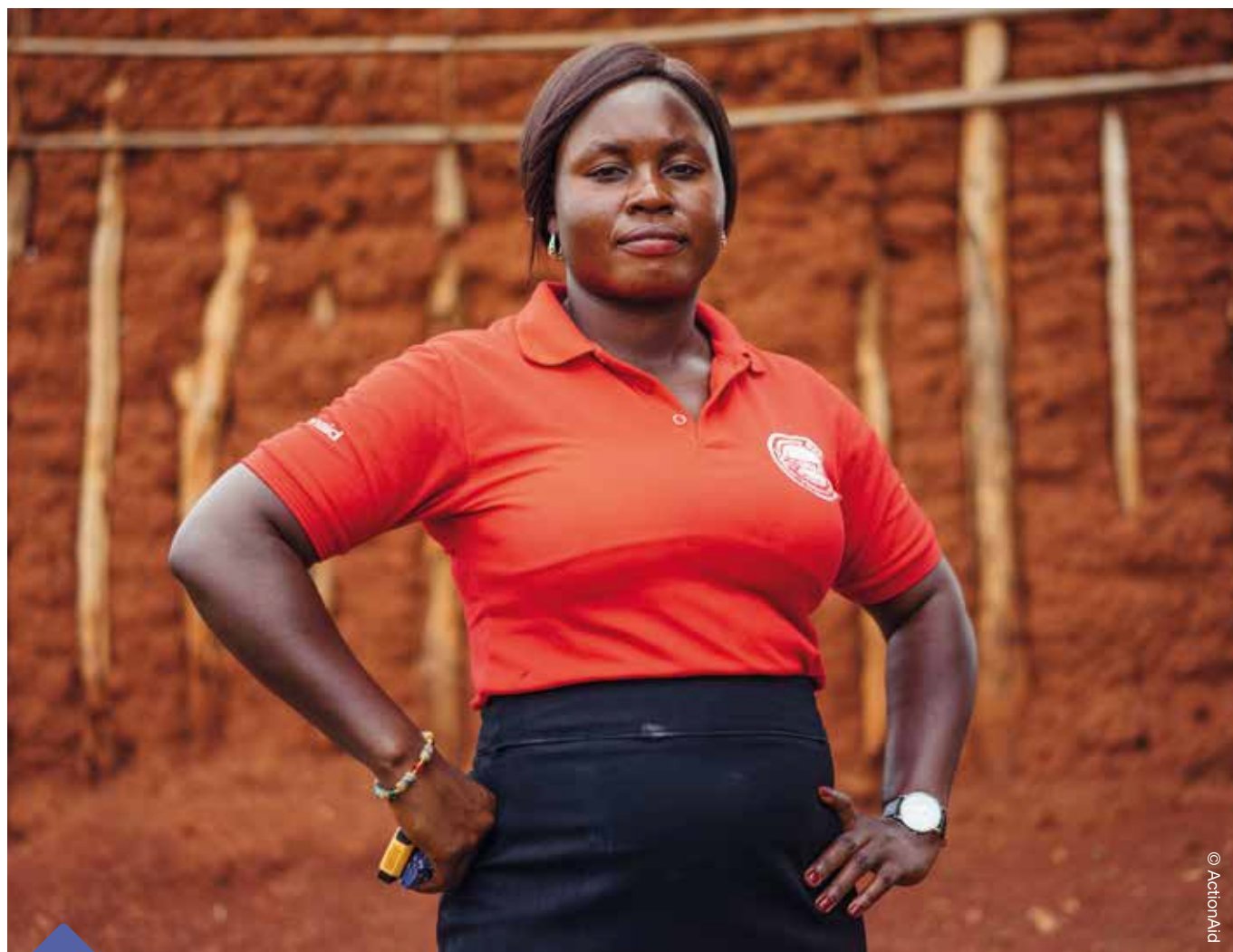
Importantly, the Dutch government expressed its commitment to applying a groundbreaking policy framework in its overseas activities: the Voluntary Guidelines for the Responsible Governance of Tenure of Land, Fisheries and Forests (VGGT) of the United Nations. This is a major step forward. By making their voices heard at the ministry, the four speakers kicked off a policy dialogue to take place in 2019 to further anchor land rights for women in Dutch international cooperation.

Ending violence against women and girls is a priority for the ActionAid Federation. In the Netherlands, ActionAid's direct support to violence prevention programmes is limited, but we are supporting grassroots organisations and strengthening women's economic and political position to help put an end to violence against women and girls.

- In 2018, ActionAid (as part of the FGG programme) organised a march against gender-based violence in mining communities, together with the Women's Coalition of **Zimbabwe**. The march took place in Zvishavane, a mining community, and the related video on this topic has gone viral. Both activities led to increased awareness about violence against women in the mining industry.
- In **the Netherlands**, ActionAid took part in the annual 16 Days of Activism, a global feminist movement. We hosted an 'Influencer relay' on Instagram about this year's theme: workplace rights. 16 influencers shared their stories about violence in the workplace - passing on the baton to the next influencer, where followers were referred to sign up to campaign for women's rights. It turned out to be a very successful campaign: the benchmark of 250,000 views was exceeded with almost 300 percent (745,692 views) and the engagement rate was a lot higher than expected (9.53 percent). A good step towards more brand awareness and partnerships in the Netherlands.

Lessons learned

- It has been extremely powerful when women from the global south themselves are enabled to speak truth to power. Their direct interventions at the Dutch Ministry of Foreign Affairs in 2018 were key for ensuring that Dutch trade and aid policy on land, which is currently being developed, will be much more geared towards the rights of women.
- A small but innovative Dutch-funded pilot project in 2017-2018 for rural women with ActionAid Kenya delivered key insights, evidence and guidance for the formulation of a new Dutch programme for scaling up land governance internationally which will be launched early 2019 (Land@Scale).
- The actions, consultations and communications on women's rights and decent work were met with enthusiasm by a diverse range of feminist and political groups as well as by our network. Through this we are confident that the time is ripe for making a real change for women's rights.



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Tackling violence against women and girls in Ghana

In August, ActionAid raised funds for the Community-Based Anti-Violence Teams (COMBAT) in **Ghana**, a project that focusses on ending violence against women and girls - especially child marriage.

Doris Owusu Prempeh (30, see picture) has been an active COMBAT member for years, educating community members on domestic violence, Ghana's laws and what support is available for survivors. Doris and her COMBAT members also campaigned against early and forced marriage, and work with a young women's group to tackle teenage pregnancy in the community.

The activities of COMBAT involve going from house-to-house, churches, mosques and community activities. They educate and, make people sensitive to the need to stop domestic violence and other acts of violence against men and women: 'We don't go farming on Tuesdays, so we use that time to go around and talk to people to educate them.'

Doris says teenage pregnancy used to be very high in her community but due to their advocacy work, the issue is reducing. 'We realised it was a big problem, so the women formed a group called 'Vision Ladies' to educate teenagers at school about their sexual and reproductive health rights. We also talk about why getting pregnant at a young age is not a good thing.'

Since the establishment of COMBAT, the problem of rampant domestic abuse has been reducing steadily.

1.2.2. | GOOD GOVERNANCE - ENSURING STATES PROVIDE QUALITY PUBLIC SERVICES FOR ALL



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 a powerful redistribution tool of global wealth. It funds schools, hospitals and infrastructure. We all pay taxes, but big companies are still not paying their fair share. Developing countries are hit hardest. These countries lose out on an estimated 200 billion dollars a year because of corporate tax avoidance. This huge loss means governments cannot provide vital public services to their citizens, resulting in further suffering for the world's poorest people.

- In August, we discussed the upcoming renegotiation of the Netherlands - **Uganda** Tax Treaty with the Ministry of Finance and Dutch Embassy in Uganda. The renegotiation offers an opportunity for Uganda to negotiate a fairer tax treaty. In this light, we actively called for a broader update of the United Nations model on tax treaties which sets a higher standard to sharing of taxing rights.
- In September, the Dutch government launched its annual Tax Plan. ActionAid had been lobbying and campaigning for years with the demand to tackle tax avoidance that affects developing countries. We were pleased with the number of proposals aimed to limit profit shifting via **the Netherlands**. Although not yet perfect, it signals a shift in government position and breaks with the policies of previous governments. ActionAid has engaged with the Socialist Party, the Green Party and the Labour Party to discuss the shortcomings and potential fixes. We also launched a report on tax avoidance, showing that the Netherlands is still a tax haven despite announcements to curb tax avoidance practices via the Netherlands.

- In 2018, ActionAid, together with the Tax Justice Network, launched a petition against the cancellation of dividend tax in **the Netherlands** which was signed by over 50,000 people. Elimination of the dividend tax meant the Dutch government would lose out on 1.4 billion euros per year - funds that are sorely needed for public services such as quality education and healthcare. Wealth is increasingly concentrated in the hands of a few, who can use it to capture disproportionate power to shape the future. Measures like cancelling the dividend tax, contribute to a widening gap between the richest and poorest. After months of pressure from the opposition and civil society, the government finally decided to withdraw their plan. A big win for people power fighting corporate capture!

Good governance and corporate accountability

A fair, accountable government is crucial to ending poverty and promoting human rights. Throughout



the world, people's demand for democracy is growing as many suffer under oppressive regimes and leaders who are not held accountable. In its FGG programme ActionAid supports 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.

- In many countries, including **Uganda**, shrinking civic space hampers the ability for our local partners to carry out their programme activities. Civic space is defined by the ability for citizens and civil society to organise, participate and communicate freely. These freedoms are under threat. Our office in Uganda was closed by the authorities for a few months and our bank accounts frozen. Within ActionAid we have regular discussions with our partners about how to address such challenges, how to show solidarity and support each other and how to share lessons learned. On several occasions we have reached out to the Dutch Ministry of Foreign Affairs and embassies in countries where ActionAid is facing challenges.
- Also in **Uganda** a Dutch flower farm had been accused of workers' rights abuses, such as exposing female workers to poisonous chemicals. Our partner organisation Solidarity then trained the workers' representatives on how to monitor labour rights abuses, which helped them to stand up for their rights. As a result of their advocacy, the management of the flower farm has put in place stricter safety measures for its employees.
- One of the issues with large-scale agricultural investments in **Cambodia** is that it is difficult to trace the actual investor, as this is often a foreign company. This makes it very challenging to hold companies accountable for human rights violations. ActionAid organised Investor Mapping training for staff and partner organisations. This enhanced capacity to track land investments back to foreign investors allows us to put pressure on the investors to clean up their supply chain.
- In **Zambia**, just like elsewhere, mining operations negatively affect surrounding communities, for example through a deteriorating water quality and water logging. ActionAid Zambia engaged with

the local authority and the Kalumbila mine on environmental management. They also conducted community awareness raising training on mineral expenditure tracking, to enhance transparency and accountability at the local level regarding the management of mineral revenues.

- Although we are pleased to see a strong focus on women's rights in the new International Trade and Development policy in **the Netherlands**, we are concerned to see that the Development budget increasingly is used as a tool to combat migration and to increase Dutch corporate profits. This criticism became the focus of our lobbying efforts. We appeared in newspapers, members of parliament addressed our issues and motions were submitted. A great outcome was the newly adopted corporate accountability measures and a strong stance from minister Kaag on human rights, all offering very strong hooks to continue our lobby efforts.

Lessons learned

- Civic space continues to shrink in many countries and human rights defenders are more often confronted with intimidation and harassment. This makes it even more important to put in place community-led protection mechanisms for effective, real-time and sustained support to human rights defenders.
- After months of pressure from the opposition and civil society, the government finally decided to maintain the dividend tax in the Netherlands. This shows the power of continued public pressure.
- After the publication of the new international development and trade policy, our bold stance against corporate capture of development budgets paid off. With our emphasis on the sustainable development goals as a revenue model for Dutch companies, we received broad coverage in media and our frame was taken on by other civil society organisations and politicians.

1.2.3 | SUSTAINABLE EARTH - STRENGTHENING RESILIENT LIVELIHOODS AND SECURING CLIMATE JUSTICE



Every day, **one in eight people** in the world goes to bed hungry. Yet the world produces more than enough food for everybody.

Access to land, water and forests are key to providing food, decent livelihoods and a sustainable future for everybody. At ActionAid, we work to ensure people have rights to land and enough food to eat.

Land rights

Environmental pressures and increasing competition for natural resources mean that rural communities all over the world are being forced off their land. ActionAid stands up for the rights of rural women and smallholder farmers by helping them to hold governments, international organisations and corporations to account. In our FGG programme 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.

- Land grabbing and evictions are an increasing problem in **Uganda**, especially in areas where companies have acquired rights to extract natural resources. ActionAid Uganda trained communities on non-violent tactics against land grabbing. They also finalised the Land Grabs Hot Spots research, which is a key tool for awareness raising, lobby and advocacy.
- ActionAid **Kenya** and its local partners stood in solidarity with communities who are facing land grabs from large-scale investments in extractives projects. They supported communities, and especially women, to build movements of people with clear demands regarding their land rights. For example, one of the partners supported a community to put pressure on the government to register their land, which was situated between two salt mining companies. They organised a forum to discuss the issue, and launched a petition that was submitted to the local government. As a result, the land was officially registered and land grabs were prevented.
- In **Uganda**, ActionAid's local partner Action Alliance continued to support the communities of Apaa, who are at the verge of losing their land. The support has been in the form of fostering dialogue, supporting media to document the stories of the people and their leaders as well as bring their plight to the public. The Benet community faces a similar risk. They were supported by engaging their leaders in dialogue and strategic thinking, and the Benet Lobby Group took their matter to the Office of the Prime Minister (OPM). They were promised a report on the demarcation exercise that was carried out in March 2018, before the degazetting process begins. With these steps taken, there is hope that the land rights of the Benet community will be restored.
- ActionAid **Bangladesh** and its partner organisations supported communities affected by two major coal fired power plants to form Community Land Rights Groups (CLRGs). The groups raise their voice to claim their land rights and to call for multinational corporations to respect human rights. In the past year they organised several campaigns to raise awareness on these topics, and they actively lobbied to investors, local authorities and local service providers. In the two project areas, more than 2,500 people are now united in 69 CLRGs, and women make up 72 percent of the groups. These numbers are even more remarkable considering that no human rights work around these sensitive topics has ever been done before in this area.
- ActionAid **Bangladesh** also held a 'National Workshop on Defending Social and Environmental Rights of Affected Communities', to discuss policy options and initiate a shared platform to frame the ways forward. Among the participants were representatives of the affected communities from seven divisions of the country, former government

staff, activists, journalists, environment experts, policy experts, and students. As a result of the workshop, an organisational platform at the national and district levels was set up, to persistently engage as a pressure group.

- ActionAid **Bangladesh** developed a draft People's Safeguard Policy, as an alternative policy for ensuring human rights in infrastructural developments. The policy was developed in a participatory process with civil society organisations and related stakeholders in several national and local level consultations and meetings. It was already picked up by the media and it will be put forward to the national government for adoption next year.
- ActionAid **Bangladesh** and its partners facilitated the setting up of four People's Commissions as Platforms for Social and Environmental Safeguard (PSES). The platforms bring together community members, CSOs, media, HRDs, academia, legal experts and youth, among others. As a participatory initiative, the PSES lobbied and advocated for improved policies and accountability instruments to businesses and government.
- ActionAid **Cambodia** trained 25 people from communities affected by land grabbing on land law, regulations and advocacy. This training was requested by the communities themselves to identify the risks around three cases.
- A major meeting took place in **Cambodia** in September 2018. Local partner CCHR, Equitable Cambodia and Inclusive Development International, met with the Office of the United Nations High Commissioner for Human Rights (OHCHR) to discuss the exploiting effects of companies on communities. They agreed upon common advocacy strategies. As a result, 329 victims of families received a plot of about two hectares.
- In close collaboration with the **Cambodian** Center for Human Rights (CCHR), one of our local partners, legal support was provided to various communities dealing with land disputes. In relation to longstanding conflicts with sugar companies in Koh Kong province, this support resulted in compensation packages offered to

a total of 692 families, ranging from \$2,500 and three hectares of cultivated land to 1.5 hectare of land without cash compensation.

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. Potentially a considerable source of income, but sadly not for local communities. People living around mines are often driven from their land to make space for mining operations. ActionAid works in its FGG programme with affected communities to defend their rights and create policies and practices that do justice to people and environment.

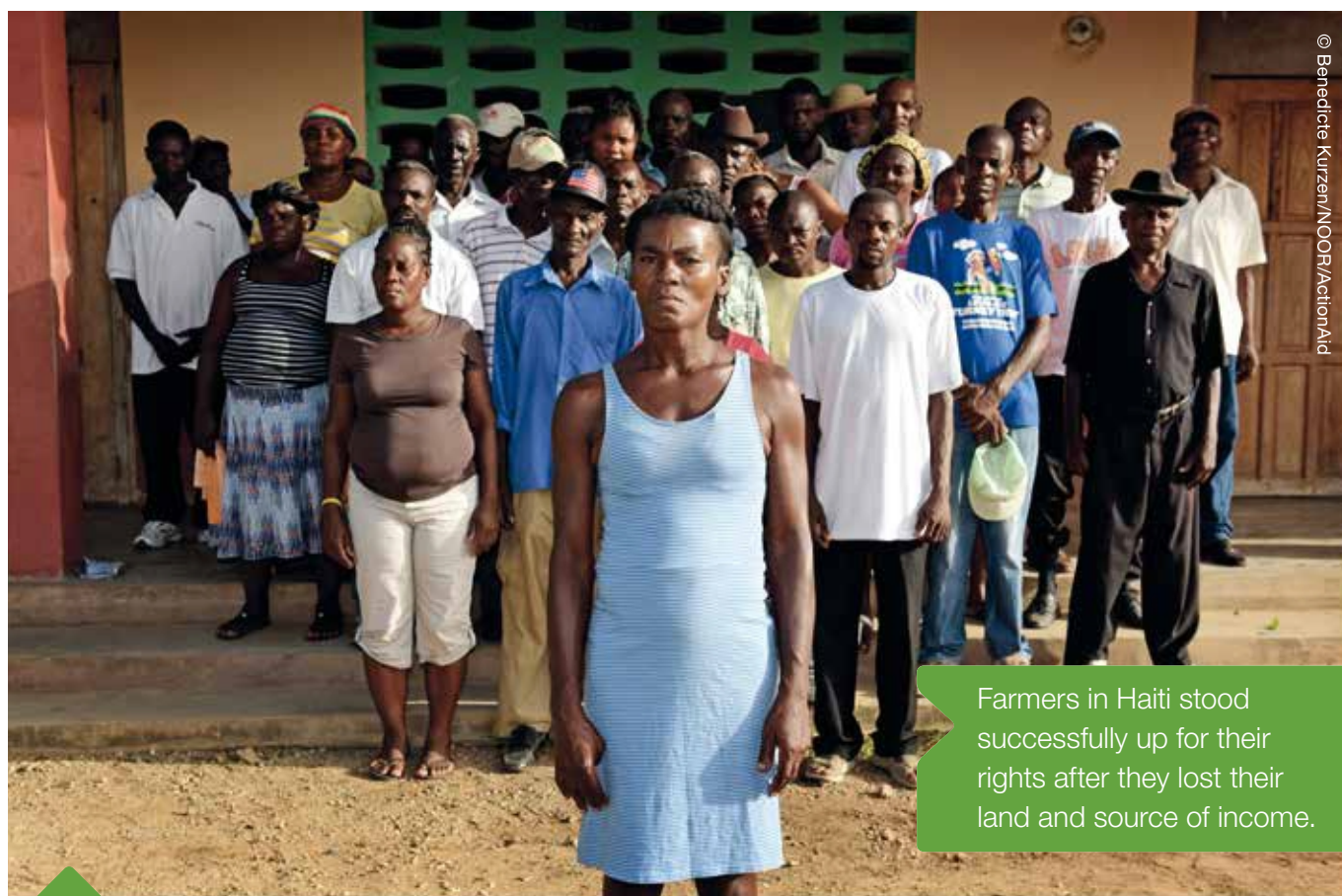
- In **Zimbabwe**, ActionAid's local partner ZELA organised two Human Rights Legal Clinics in Mutoko. This led to improved understanding and awareness on human rights issues and laws. They conducted bi-annual meetings with mining companies, local authorities and community members as well, to create a platform for negotiation. As a result, a mining company that was accused of several human rights violations agreed to establish a grievance register.
- ActionAid **Kenya** facilitated an exposure and learning visit to South Africa for Kitui community members, local partners and staff to learn about the impacts of coal mining. The aim of the visit was to show the effects of coal mining on communities, including pollution of water and soil. As a result, the members affirmed that they will mobilise their fellow members to oppose the development of coal mining in the area, at least until a clear roadmap is laid out to deal with environmental and social impacts for communities.
- With the help of ActionAid **Kenya**, communities in Kishushe managed to bring elected leaders and management of a large mining company to a public meeting to discuss the negative effects of mining for the communities. From the deliberations, a public participation memorandum was agreed and signed between the community and the company, outlining critical short-term and long-term issues that the company should address.

- Together with local partners, ActionAid **Zambia** engaged with the local authorities of Kalumbila and Chingola and other government departments on the need to enforce Environmental Impact Assessments (EIAs) and rehabilitation plans to minimise the impact of mining on communities. As a result, EIAs and rehabilitation plans are enforced at the local level. Further effort is being done to enforce the assessments on the national level as well.

Climate change

ActionAid works with communities to help them deal with climate-related disasters. We also support farmers across the world to cope with climate change by promoting new, sustainable farming methods, and urging worldwide action.

- In **Kenya**, through The Isiolo Project; Changing Lives in Semi-Arid Areas (funded by Dioraphte) ActionAid is working closely with smallholder



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Farmers in Haiti stood successfully up for their rights after they lost their land and source of income.

Haitian farmers win land rights demands

In December, farmers in Haiti came to an historic, negotiated agreement with the Haitian Government and Inter-American Development Bank to provide land, agricultural equipment and training, and support for micro-enterprise focused on women. For the past eight years, nearly 4,000 farmers displaced from their land by the Caracol Industrial Park, have - supported by ActionAid - fought for fair compensation and remedy. In the Netherlands, ActionAid supported the case with research, funding, advice and awareness-raising.

This is a huge success: the 4,000 farmers did not only lose their land but also their livelihoods, now they look to the future with hope again. It is also a source of inspiration for anyone combatting unequal power relations between local communities and large foreign investors. In the words of Milostene Castin from local environmental organization AREDE: 'We wrote history. This is the first time Haitian farmers were listened to.'

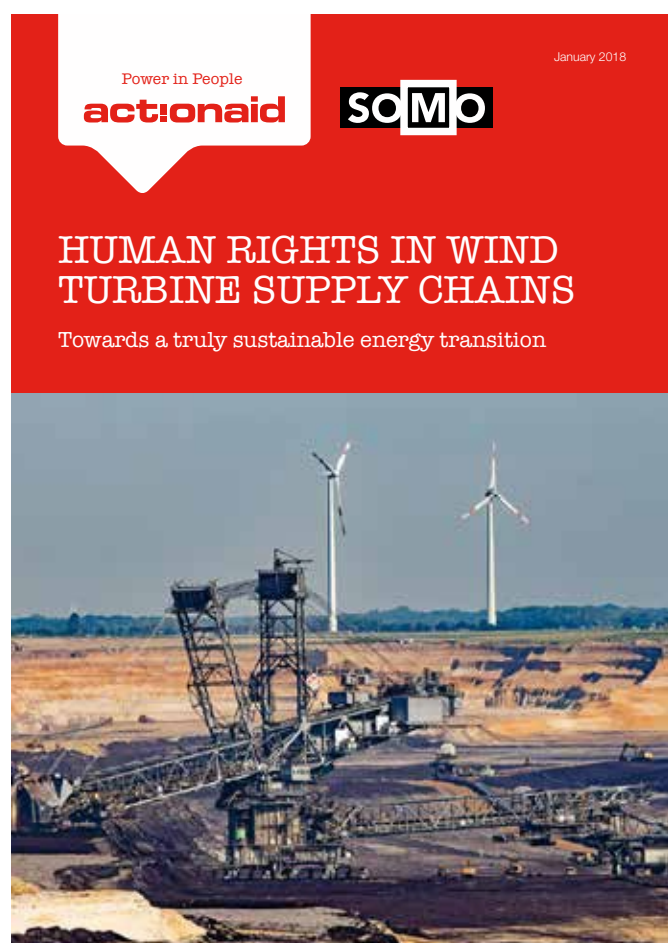
farmers in Isiolo county. Isiolo is located in what is considered to be one of the driest zones of Kenya. The aim of the project is to increase their capacity to mitigate and cope with food and climate related challenges. Using the Farmers Field Schools (FFS) approach, farmers are adopting new farming techniques, including micro-irrigation and water harvesting methods to increase their food production and raise their income, thus improving their livelihoods. Furthermore, through training, ActionAid is strengthening farmer groups' capacity to lobby for improved agricultural policies and practices from government. Community representatives joined the drafting committees of a climate change bill at the county level. The bill was tabled in the county assembly for debate and was later passed as a law in Isiolo in July 2018.

- In **the Netherlands**, ActionAid raised awareness about the risks associated with extracting minerals needed for the energy transition. A report was published about social and environmental risks in the mineral supply chains of wind turbines.

In Human Rights in Wind Turbine Supply Chains we call on the Dutch government and wind energy companies to ensure that the energy transition is truly sustainable. The report received ample media attention and subsequently two motions were adopted in the parliament, calling on the government to investigate how human rights safeguards can be included in tenders of wind turbines and solar parks.

Lessons learned

- An integrated approach that combines women's empowerment, land rights, climate action, agroecology and food security is more effective than working on these interrelated themes in isolation. We learned that tackling these themes together results in a greater impact.
- Investors ought to have exit strategies when they decide to terminate an investment, and be held accountable for residual liabilities. Similarly, campaigning to end harmful investments ought to include clear demands for an exit strategy that supports communities with their grievances and possibility for redress upon withdrawal of the investor.
- Linking the social and environmental impacts of mining, the energy transition allowed us to reach a broader audience of politicians, policymakers and media.



1.2.4. | EMERGENCIES - ADVANCING WOMEN-LED EMERGENCY PREPAREDNESS, PREVENTION AND RESPONSE



Natural disasters and violent conflicts are happening with **increasing frequency**, causing intense trauma and loss. Women and youth are particularly vulnerable. ActionAid raises funds for local staff to provide immediate relief, rebuild communities and strengthen their resilience.

Part of ActionAid's emergency work is training women to be emergency response leaders. Once trained, they will advise on the needs of their communities and oversee the distribution of aid. We link our emergency response to ongoing projects in a region and stay as long as we are needed. In areas prone to natural disasters, we help train people to be ready to cope with new disasters.

- In August, the southwestern state of Kerala (**India**) experienced its worst monsoon season since 1924, causing severe flooding and landslides. 501 people died and over 1.4 million people were displaced, many of them taking

shelter in 5,645 relief camps across the state. It is estimated that over 5 million people were affected. With funds raised by ActionAid and other countries, our local office was able to reach 10,000 people in several districts with the distribution of water, food, dignity kits and education material. Local communities, primarily women, were leading the relief distribution process. After this emergency relief phase, ActionAid worked with communities to repair and rebuild infrastructure and livelihoods, including improving shelters, installation of water tanks and provision of seeds. Our long term activities reached 4,300 people so far.



The heaviest rainfall in more than 100 years devastated southern India in 2018. Appasami Street slum was submerged in 8ft of floodwater. ActionAid has helped 4,300 people in the following months.

■ In September, Sulawesi (**Indonesia**) was hit by a series of earthquakes. The earthquakes triggered a tsunami and further liquefaction and landslides caused significant damage and loss of life. At least 4,340 people died, over 133,000 people remained displaced. With financial help of ActionAid and other countries, our local office worked with several local partners and civil society organisations to provide relief supplies including tents, sanitary protection and food to displaced people. In line with ActionAid's humanitarian response approach, activities were focused on women and carried out by women from local communities. In the first two weeks ActionAid reached almost 61,000 people.

■ Our unique women-led emergency work led to prize-winning recognition in **the Netherlands**. In August, this project reached the final selection for the NRC Charity Awards, resulting in a double spread advertisement. Later in the year our 'womanitarians' won the Spindle Award for Best Innovation, a great reward for the best innovative concept in the field of international development. ActionAid received €15,000 to support women in the Philippines to collectively mobilise around the protection of their rights in emergencies, by training women leaders to drive community-based protection efforts. This enables them to develop disaster preparedness plans, to ensure their communities have effective early warning systems, emergency supplies and capability to respond when disaster strikes.



Yurni (55) looks after her sick grandson Zahid (2) inside a makeshift tent. 1,500 people were displaced and found shelter in Langaoge coconut farm, when a powerful 7.5 earthquake magnitude struck Sulawesi, Indonesia, causing a tsunami and destroying many homes.

Lessons learned

- After cases of sexual misconduct hit the development sector, ActionAid worked to overhaul its approach to safeguard integrity. We have been taking proactive steps to further develop and integrate our safeguarding policy and procedures, to ensure they are fit for purpose. Throughout the organisation there is a zero-tolerance policy on any form of sexual harassment and misconduct, and child protection and whistleblowing policies to protect beneficiaries were strengthened. ActionAid aimed to creating an environment in which people feel safe to report incidents that in any way make them feel uncomfortable or threatened. Staff and beneficiaries need to feel confident that our safeguarding policies will protect and support them.
- ActionAid's approach of enabling women to take leadership during emergencies received recognition and appreciation. There is clearly a momentum for linking emergency support to a more structural resilience agenda. ActionAid will continue to raise funds for emergency response and support the global case for a different approach to humanitarian support, by influencing key decision-makers in the Netherlands.



In October, our unique women-led emergency work won the Spindle Award for Best Innovation, a great reward for the best innovative concept in the field of international development. Our spokesperson, Elliaa Jutte, explained: 'When one of our colleagues visited Nepal in 2016, she spoke with women from communities hit by the devastating earthquake in April 2015. Even though the women had gone through an absolute ordeal, they felt empowered, even grateful, because they had been able to improve their position in the community. The key to this? Women-led emergency response! A crisis can be a catalytic moment. Because women were the ones leading the disaster response, the way the communities regard women transformed.'

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 2018, ActionAid had a total of 12,064 supporters (9,118 regular givers and 2,946 one-off supporters). Most of our new supporters signed up during direct dialogue campaigns. Unfortunately retention rates of our supporters are declining, resulting in less income than anticipated. It underlines the need of testing new channels and approaches for fundraising.

In 2017 the decision was made to gradually scale back our direct dialogue fundraising from 2018 onwards and to invest in a public campaign to build our brand awareness. The idea was to reach new audiences, to increase our supporter base and to gradually diversify our future funding towards online and telemarketing. We realised that we might have to suffer a decrease in voluntary income in the short term.

In 2018 we developed and tested different online fundraising propositions and in 2019 we will continue our efforts to gradually increase our income from these sources. In the meantime, we will minimise attrition rates by showing appreciation to our new and existing supporters by sending out handwritten cards from our team, regular updates from the field and telling stories of people, the challenges they face and the changes our supporters are making to their lives.

Our Philanthropy and Partnerships income stabilised in 2018. Together with Oak, Bernard van Leer, Turing and Dioraphte, we partner in various projects in Brazil, Liberia and Kenya. As these are multi-year grants, income will continue into 2019. With these programmes we hope to increase our Women's Rights profile to peer organisations, major donors and foundations.



In 2018, ActionAid launched a multi-year partnership with adventure park Wildlands in the Netherlands, that launched a new rollercoaster in an old mine. Every ride represents a small donation to ActionAid. With 1 million visitors a year this is not only great exposure, but also a welcome income source - in addition to the generous grant we received from the Wildlands foundation.

As we were not successful in obtaining new institutional income in 2018, in 2019 ActionAid will reinforce its institutional fundraising by investing in specific expertise. The income from the Strategic Partnership grant from the Ministry of Foreign Affairs (our FGG programme) will continue to be a firm financial basis up till 2021.

Complaints policy

In 2018 we received seven complaints, mostly related to our door-to-door recruitment of new donors. In line with our policy, ActionAid was able to satisfactorily respond to these complaints within two days.

Communications

In 2018 our strategic decision to invest in brand awareness led to the start of a public campaign on women's rights. It was a year of 'testing the waters' and exploring opportunities, collaborations and small campaigns. In May, we launched a TV commercial via Socutera that got 2.2 million views. The shift showed already some good results: the number of unique website visitors almost tripled from 9,478 in the first quarter to 27,945 in the last quarter of 2018. There was a total number of 97,428 website sessions which was better than anticipated. Partly due to successful online campaigning, our supporter base grew with 8,000. In 2019, we will take our best practices to the next level.

Media

In 2018 we received good press coverage. We started the year with a big article in the newspaper Trouw in January about ActionAid's report on human rights in the supply chain of wind turbines. It was also picked up in many specialist media. The report and the press coverage influenced the political debate about the energy transition. We have invested more time in building relations with the political media in The Hague explaining our work and expertise. As a result, our critical response to the new policy on international trade and development cooperation published by the Ministry of Foreign Affairs received national media coverage in many newspapers and set the tone for the debate. Our expertise on mining and

conflict minerals is well-recognised by the media and ActionAid was asked to provide input by national TV news and national newspapers. Several of our op-eds were published and towards the end of the year a strong piece appeared in Trouw about the Development Cooperation budget. All in all, a good year in which we built on our media relations and were able to make impact in the political and public debates for a just energy transition and protection of the rights of women in developing countries.

We would like to thank all our campaigners, donors and partners for their invaluable support in 2018. In 2019, we look forward to new exciting partnerships and increased visibility for our work.

Lessons learned

- Building brand awareness and recognition does not happen overnight and is not easy to measure. In 2019 we will continue improving our visibility. We will build on lessons learned from our online fundraising campaigns, aiming to reach the right audiences.
- Even though our reach was good, we were not always able to build long-term relationships with supporters and donors. In 2019 we will invest more in following up on previous campaigns with personalised messages.
- We did not receive any income from legacies in 2018, however we recognise a growing interest in receiving information about leaving a legacy to ActionAid. Therefore in 2019 we will invest in a new brochure and follow up on interested supporters.

1.4 | ORGANISATION AND ACCOUNTABILITY

Board of trustees and management

ActionAid has a one tier governance model. The highest authority is our board of trustees. Members of the board are appointed for a three-year term, after which reappointment is possible for a maximum of one additional term. Members are selected based on pre-determined profiles. Every year, board members are required to disclose any potential conflict of interests in writing. The board regularly conducts a self-evaluation or engages in an external evaluation to identify areas in which it can improve its effectivity.

In this chapter, we describe how ActionAid applies good governance in practice. The ActionAid board and management subscribe to the Code of Good Governance for Good Causes (Code Goed Bestuur).

The Board of trustees appoints, evaluates and dismisses the executive director. The board determines the executive director's compensation in accordance with the Adviesregeling Beloning Directeuren van Goede Doelen. 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 management of the organisation. Together with his management team, he 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 and quarterly to the board. The relationship between board and executive director is formally captured in the constitution, the board code and the management code policies.

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 areas relevant to the organisation. Brief resumes of board members can be found on our website.

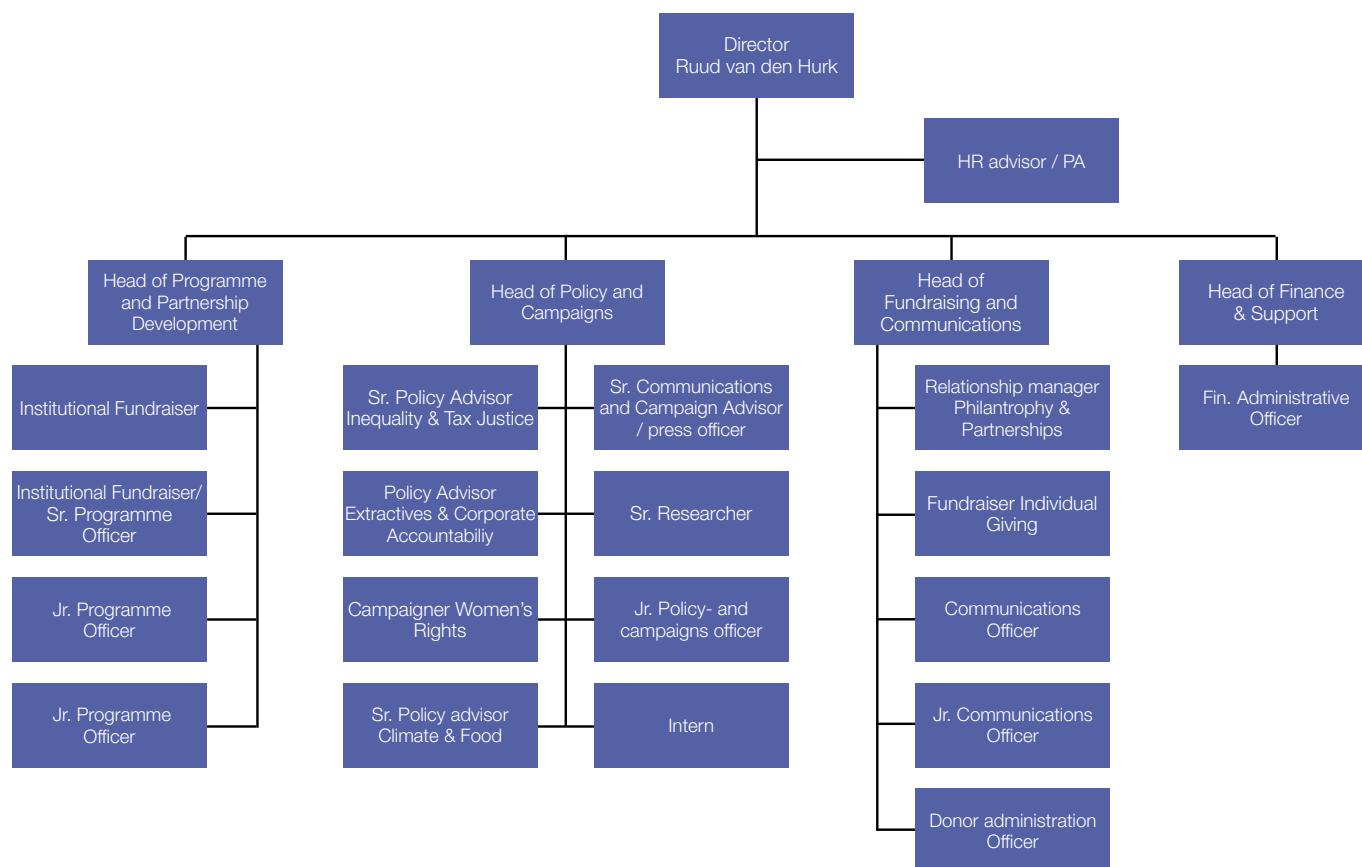
For most of the year the board consisted of eight members, five female and three male members. The board met face to face four times in 2018 and held several teleconferences. The progress of programmes, the year-to-date monitoring of income and expenditure compared to budget and financial forecasts are part of every regular meeting. The finance and audit committee, consisting of two board members supported by the executive director and head of finance, meets quarterly and monitors the financial health of the organisation as well as the internal administrative processes. The risk register is reviewed twice yearly. The committee makes recommendations to the board on the appointment of the external auditor, and discusses

Board of Trustees

Name	Position	Member since	Professional background
Ingrid Roestenburg-Morgan	Chair	10 Dec 2012 *1	Criminal Law and Human Rights
Luuk Hamer	Member	2 Sept 2014	International Law and Human Rights
Marianne van der Zijde	Treasurer	24 Mar 2015	Finance
Girish Menon	Member	30 Sept 2016	International Development, AAI rep
Maaïke Willemsen	Member	5 Apr 2017	Public Security
Emma Verheijke	Member	5 Apr 2017	Impact management
Anne-Marijke Podt	Chair	5 Jun 2018*2	Governance, Politics
Betteke de Gaay Fortman	Member	5 Jun 2018	International Development
Maarten van Heems	Member	5 Jun 2018	Campaigns and Communication

*1 Retired on 4 September 2018

*2 Chair since 4 September 2018



annual management letters and annual reports with the external auditor. Members of the board are only reimbursed for expenses incurred in the performance of their duties. In reality, board members rarely claim these expenses.

An ActionAid International representative is part of the board team. Conversely, a representative from our board takes up a seat as a full voting member of the International Assembly of the ActionAid International Federation.

An interim director was recruited to cover for the sick leave of the executive director during November 2018-March 2019.

Staff

In 2018 the ActionAid office in Amsterdam on average employed 20 staff (18 full time employees). The organisation has four departments: programmes, policy and campaigns, fundraising and communications, and finance and support. ActionAid also regularly benefits from working with interns and volunteers who contribute to projects, research, events and writing and translating articles for our website and newsletters.

Along with the executive director, the heads of department make up the management team, which meets every two weeks to discuss strategic and ongoing matters. 85 percent of staff are women. Sick leave in 2018 was exceptionally high (11 percent) due to some long term sicknesses.

Employee engagement and satisfaction are crucial for an effective organisation. In 2017 we conducted an extensive staff employee satisfaction survey. In 2018 the survey results were revealed and showed many positive findings such as high engagement, sufficient opportunities within AA to gain new skills and an open and honest communication. Employees were somewhat less positive on effective cooperation between departments and the career opportunities for excellent performers.

We consider each employee's educational needs and desires during her or his regular planning, evaluation and performance cycle. The combined results are used to create individual and collective training plans.

The ActionAid federation has its own Code of Conduct which in some areas is stricter than the one published by Goede Doelen Nederland. All staff and board members were asked to sign this Code at the beginning of the year. No violations of the code were reported in 2018.

In the aftermath of the integrity scandals in the international development sector that came to light early in 2018, both ActionAid International and the sector in the Netherlands (through Goede Doelen Nederland) have stepped up initiatives with their members to prevent integrity related issues and new norms have been developed to ensure safeguarding and integrity. In the course of 2019 ActionAid will conform to all new requirements.

Staff is represented in the PVT (staff representation body) and meets twice or more per year with both executive director and HR advisor. In 2018 the PVT met four times, including two times with director and HR. The matter of the longer term sicknesses of three staff were among the items discussed.

Corporate social responsibility

We try as far 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. Promotional shirts are made using organic cotton. Waste is segregated before leaving the premises: general waste, plastic and paper. Our savings are kept with ASN Bank and for our regular banking we engage Triodos. Our pensions are administered by Zwitserleven, one of the most sustainable pension providers in the market. Donations from companies are assessed using our company fundraising policy to ensure that these businesses meet the conditions of corporate social responsibility. Last but not least, we monitor our travel behaviour to ensure efficient use of resources and awareness of our carbon footprint.

Hallmarks and quality

For many years ActionAid has held the Central Bureau on Fundraising (CBF) seal of approval, which currently is named Erkenningregeling. Furthermore, it has had Dutch charitable status (ANBI) since 2008. 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, Change the rules for a just and sustainable world, covers the period 2017 till 2028. The strategic objectives are in sync with the overall objectives of the ActionAid International strategy. Within the strategy ActionAid developed three year plans, the first being for the period 2018 – 2020. Progress of the strategic objectives will be monitored using a monitoring framework that also feeds into the overall federation measuring of progress. ActionAid uses a planning and control cycle. Annual action plans based on the three year plans will be drawn up as far as possible with SMART (specific, measurable, achievable, realistic and time scaled) indicators. Learning from earlier experience and improving the effectiveness and efficiency of our operations is a constant concern.

The internal processes and procedures are described in a comprehensive Quality Manual that currently is being updated. The board approves long-term financial and strategic policies, along with annual action plans and associated budgets. Accompanying risk assessments are developed yearly and reviewed halfway through every 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 also reviews organisation 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. ActionAid International performed a comprehensive audit. The audit conclusions gave no reason for concerns but did offer some good recommendations to further improve our administrative working. 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 to improving the effectiveness of our work. We believe that ending poverty and injustice is best supported by capacity development by people for people. 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 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 2018 part of this budget was used for a management team building session, several HRBA and feminist leadership workshops and individual training on fundraising and database management.

Monitoring and evaluation of programmes

We run programmes in the Netherlands – some with a European component – and in Africa, Asia and South America. 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 different parts of the world, regular consultations are held between the head

of programmes and the head of the policy and advocacy department.

Fostering relationships with stakeholders

We inform and seek an active dialogue with all our stakeholders: our local partners and activists, 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.

■ *Local 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 activists is usually by email, Skype and telephone. If an opportunity arises to influence policy or communicate with the media or the public, a local activist is often 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 offer the opportunity online and in our newsletter to request less mailings or no mailings at all. For communications by telephone, we observe the requirements of the Dutch Do Not Call Register. Our complaints procedure ensures we react quickly and efficiently to any questions and complaints from donors.

■ *Cooperation partners in the North*

We realise that change will only come about if enough people demand it. There is great value in numbers. We therefore work closely with many organisations: our FGG 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 with our partners, sharing new information and developments, research results and views. Beyond our website we use social media such as Twitter, Facebook and Instagram.

■ *Policy makers and politicians*

Our lobbyists are in regular contact with ministers, state secretaries, MPs, civil servants 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 thematic expertise and our contacts with Southern constituencies and local activists. We build good relationships with journalists, connecting with them through personal contacts, network meetings and social media. We will always share new perspectives and important developments with journalists, either by giving them a scoop, or through general press releases of reports.

■ *ActionAid International*

Since 2012, we are a formal member of ActionAid International (AAI), a federation working in more than 45 countries. 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 Netherlands has a formal autonomy in decision making. The existing accountabilities within our national context have not changed, with our board remaining the prime authority in the organisation, to which the executive director remains accountable.

We contribute to ActionAid International 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 our donor(s). The second, much smaller, contribution is our membership fee. In 2018 we paid an amount of €146,341 which is allocated, in accordance with AAI budget allocations, towards different categories (see table 'ActionAid International contribution', page 31).

1.5 | FINANCIAL STATEMENTS

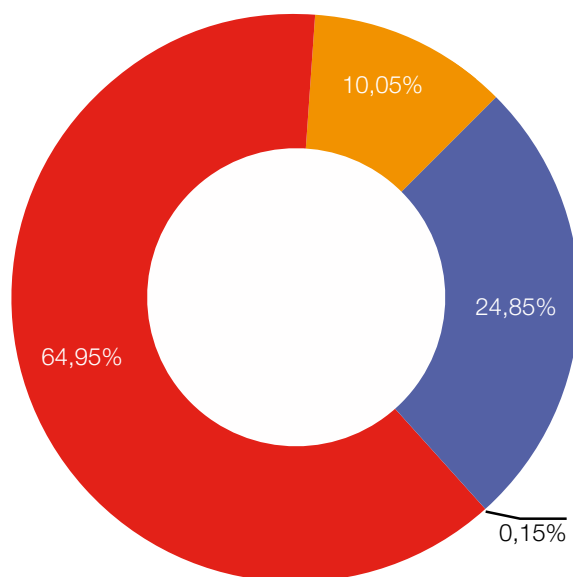
The financial statements 2018 have been prepared in accordance with the Dutch Directive 650 Fundraising Institutions (updated in 2016). On 9 April 2019 the board approved the annual accounts after an audit by Dubois and Co. The auditor's report is included in this annual report. In financial terms, ActionAid closed the year with a negative result of €52,600.

Income

Our total income of €3,360,859 did lag behind budget. Income from individuals was €66,000 lower than planned. We did not succeed in finding new institutional income and also the income for Philanthropy and Partnership was lower than budgeted.

Due to a planned reduction of our direct dialogue fundraising, our income from private donations decreased by 5 percent compared to 2017. Our restricted appeals resulted in €23,498 and will benefit our budget 2019. This amount appears as designated funds in our reserves. Income from philanthropy and partnerships, often called High Value income, was €82,262 lower than budgeted. This was mostly due to staff capacity constraints. This also affected our aspiration to acquire new institutional funding. The table beneath provides an oversight of institutional and philanthropy funding sources.

Income (in €)

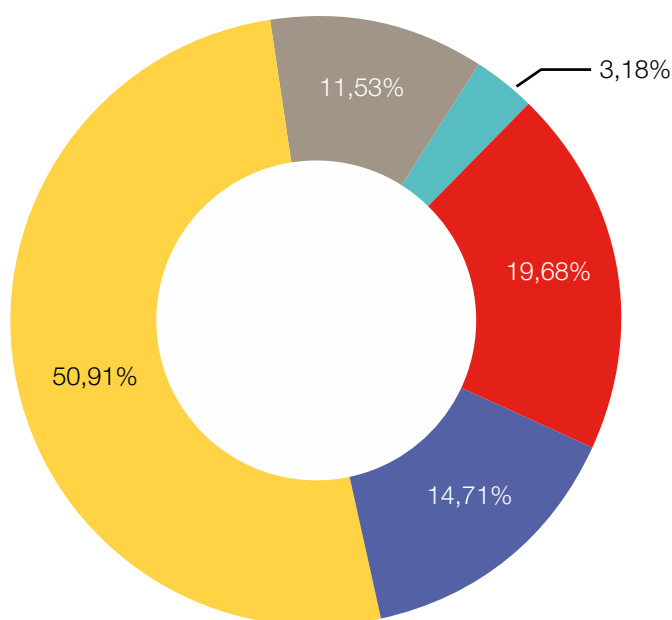


Income from private individuals	834,956	24,85%
Income from companies	5,159	0,15%
Income from Government subsidies	2,182,906	64,95%
Income from other non-profit organisations	337,838	10,05%
Total Income	3,360,859	100%

Programme	Donor	Total support	Contracted period	Final approval*
Fair, Green and Global	Ministry of Foreign Affairs (Partnership Programme)	10,360,000	2016-2020	2021
Urban 95++	Bernard van Leer Foundation	254,600	2017-2019	2020
Urban 95++	Oak Foundation	234,900	2017-2019	2020
Isiolo Water programme	Dioraphte Foundation	149,900	2017-2018	2019
Vocational Training Liberia	Turing Foundation	65,413	2017-2018	2019
NWO	NWO	23,150	2018-2019	2019

*All subsidies will be approved at the end of the contracted period

Expenditure (in €)



Related to mission objectives

■ Campaigning, Advocacy & Research	670,998	19,68%
■ Communication & Public Information	501,441	14,70%
■ Programme support to partners in the South	1,735,936	50,91%

Acquisition of income

■ Cost of fundraising	393,092	11,53%
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Management and administration

■ Management and administration	108,477	3,18%
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Total Expenditure	3,409,944	100%
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Expenditure

In 2018 ActionAid spent €2,908,375 or 85 percent of its total costs on mission objectives. The costs of fundraising amounted to €393,092 which is 12 percent of our total income. In 2018 the annual membership contribution to ActionAid International was €146,341. For a detailed allocation, see the table below.

ActionAid International contribution

Campaigning, advocacy and research	€ 20,006
Programme support to partners in South	€ 21,359
Fundraising	€ 32,097
Government subsidies (fundraising)	€ 32,758
Management and administration	€ 40,122
Total	€146,341

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 which advises a minimum of 10 percent of

institutional income 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).

As it was decided in 2017 to diminish our dependency on street fundraising, a channel with decreasing rates of return, the board felt it prudent to allocate €100,000 from the reserves to a designated fund (bestemmingsreserve) to test and develop new fundraising approaches in 2018. Part of this fund consists of unspent fundraising costs in 2017.

ActionAid used the fund in 2018 to invest in new approaches such as more prominently campaigning and profiling our brand in combination with online fundraising and telemarketing. We will continue face-to-face fundraising at a lower level, hence ensuring diversified fundraising to diminish our risk of dependency on only one channel.

Our free reserves (continuïteitsreserve) at year end will be at €612,124 in tune with our reserves policy.

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 at the time of the approval of the annual plan and once midyear. The risk register is presented with ratings for probability and impact as well as with risk mitigation actions.

Growing dependency on one large donor is seen as a major risk to the organisation. Our immediate mitigation strategy is diversification in income streams through investing in voluntary and high value fundraising. Also, in 2019 we will invest in piloting new channels of fundraising and also in a substantial campaign to enhance our brand. ActionAid will also strengthen its effort to generate new institutional and philanthropic income and will invest in specific expertise to source and apply to new opportunities. As a member of the FGG alliance, we intend to submit a new funding proposal to the Ministry of

Foreign Affairs and already started preparing for this in 2018.

ActionAid was plagued by diminishing staff capacity in 2018. Some staff moved on, while some others had to take long term sick leave. Recruitment exercises to replace leaving staff were not always successful and are still ongoing. The executive director was temporarily replaced by an interim consultant from November 2018 until March 2019. It is anticipated that almost all staff on sickness leave will gradually return in the first quarter of 2019.

Another risk forms 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.



In Isiolo, Kenya, farmers adopted new farming techniques, including micro-irrigation and water harvesting methods to increase their food production and raise their income, thus improving their livelihoods.

A standard risk for organisations working in remote areas with complex project chains is fraud. The ActionAid federation has robust anti-fraud policies and stringent processes in place to prevent and deal with fraud. In that respect it is worth mentioning that regular internal audits from the overall secretariat are performed. Such an audit took place in the Netherlands in 2018.

Finally, the current media attention on sexual abuse cases involving INGOs has taught us to be vigilant and invest in robust safeguarding policies and practices to diminish any reputational risks.

Future developments

Our programme focus in 2019 will remain on assisting partners and communities to lobby for proper corporate conduct and fight against human rights violations such as 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.

We will aim to be bolder and more visible. To that end we will engage in substantial campaigns work, making a name for ourselves within the Dutch public landscape. This will support our fundraising, which itself will gradually shift from street fundraising to online fundraising and telemarketing. But we will also look beyond the Netherlands to find institutional and philanthropic partnerships.

Our ambitions are high and in order to reach our objectives, we are keenly aware that we need to keep diversifying and growing our sources of funding. Looking beyond 2018, we will use the current contract with the Ministry of Foreign Affairs, which runs till 2021, as a window to develop other streams of income. At the same time we will invest as FGG in preparing a new long term funding proposal to the Ministry in the course of 2019.

As a parallel exercise, ActionAid will engage in seeking long term partnerships with like-minded organisations to boost our impact and financial sustainability.

Last but not least, the board will reflect on our current governance model. The board is aware that the supervisory board model (Raad van Toezicht) has become common in the Netherlands and might better match our current way of working.

2 | ANNUAL ACCOUNTS 2018

2.1 | Balance per 31 December 2018 (in €)

Assets	31 December 2018	31 December 2017
Fixed assets	28,765	43,685
Accounts receivable	28,092	159,507
Cash and cash equivalents	1,887,252	1,770,797
	1,915,344	1,930,305
Total Assets	1,944,110	1,973,990
Liabilities	31 December 2018	31 December 2017
Reserves		
- Continuity reserves	612,124	576,001
- Reserve for Campaign & Fundraising		100,000
- Designated fund	23,498	12,220
Provision for longterm sickleave	53,000	
Current liabilities		
- Advances received from sponsors	672,814	749,770
- Short-term project liabilities	229,612	229,448
- Payables	353,063	306,551
	1,255,489	1,285,769
Total Liabilities	1,944,110	1,973,990

2.2 | Statement of Income and Expenditure (in €)

Income	Actual 2018	Plan 2018	Actual 2017
Income from private individuals	834,956	896,000	923,320
Income from companies	5,159	10,000	2,036
Income from Government subsidies	2,182,906	2,388,376	2,229,632
Income from other non-profit organisations	337,838	420,100	396,138
Total Income	3,360,859	3,714,476	3,551,126
Expenditure	Actual 2018	Plan 2018	Actual 2017
Related to mission objectives			
Campaigning, Advocacy & Research	670,998	557,527	499,939
Communication & Public Information	501,441	420,752	377,292
Programme support to partners in the South	1,735,936	2,265,585	2,031,571
	2,908,375	3,243,864	2,908,802
Acquisition of income			
- Cost of fundraising	393,092	405,812	363,896
	393,092	405,812	363,896
Management and administration	108,477	120,259	107,838
Total Expenditure	3,409,944	3,769,935	3,380,535
Balance before financial income and expenses	-49,084	-55,459	170,591
Financial income/expenses	-3,516	-	-1,886
Surplus/deficit	-52,600	-55,459	168,705
Added to reserves			
- Continuity reserves	36,122	56,741	76,261
- Reserve for Campaign & Fundraising	-100,000	-100,000	100,000
- Designated fund	11,278	-12,200	-7,557
	-52,600	-55,459	168,704

2.3 | Cash flow statement (in €)

Operational Activities	2018	2017
Surplus/Deficit	-52,600	168,704
Adjustments to depreciation	24,184	25,704
	-28,416	194,408
Changes in working capital		
- Trade receivables	131,415	28,676
- Trade payables	-30,281	-192,000
	101,134	-163,324
- Provisions	53,000	
Total Operational cash flow	125,718	31,084
Investment activities	2018	2017
Investments in tangible fixed assets	- 9,264	- 27,804
Total Investment cash flow	- 9,264	- 27,804
Financing activities	2018	2017
Total Financing cash flow	-	-
Net cash flow	116,455	3,280
Increase/decrease in funds	116,455	3,280
	2018	2017
Cash on January 1	1,770,797	1,767,517
Cash on December 31	1,887,252	1,770,797
Increase in funds	116,455	3,280

2.4 | Accounting principles (in €)

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 these 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 expenditure, the cost of fundraising and the cost of management and administration. The following comments will clarify the table:

- Grants and contributions are subsidies provided to third parties.
- Own activities relate to actions performed by ActionAid through campaigns, communications, information, fundraising and southern programmes.
- Cost of management and administration are calculated in accordance with Guidelines 650 (2016).
- The costs are allocated on the basis of the timesheets on the objectives, fundraising and support activities.

2.5 | Notes to the Balance Sheet per 31 December 2018 (in €)

Assets (tangible fixed assets)

	Leasehold improvements	Equipment	Computers	Total 2018	Total 2017
Cost as per 1-1	47,539	27,202	174,805	249,367	221,561
Investments 2018		4,672	4,592	9,264	27,804
Total	47,359	31,874	179,397	258,631	249,365
Depreciation previous years	36,949	27,202	141,530	205,681	179,975
Depreciation 2018	6,339	454	17,391	24,184	25,704
Book value per 31-12	4,071	4,217	20,477	28,765	43,685
Book value per 1-1	10,410	-	33,275	43,685	41,585
	-	-	-	-	-
Investments 2018	-	4,672	4,592	9,264	27,804
Total	10,410	4,672	37,867	52,949	69,389
Depreciation 2018	6,339	454	17,391	24,184	25,704
Book value per 31-12	4,071	4,217	20,476	28,765	43,685

All assets are used for operational purposes.

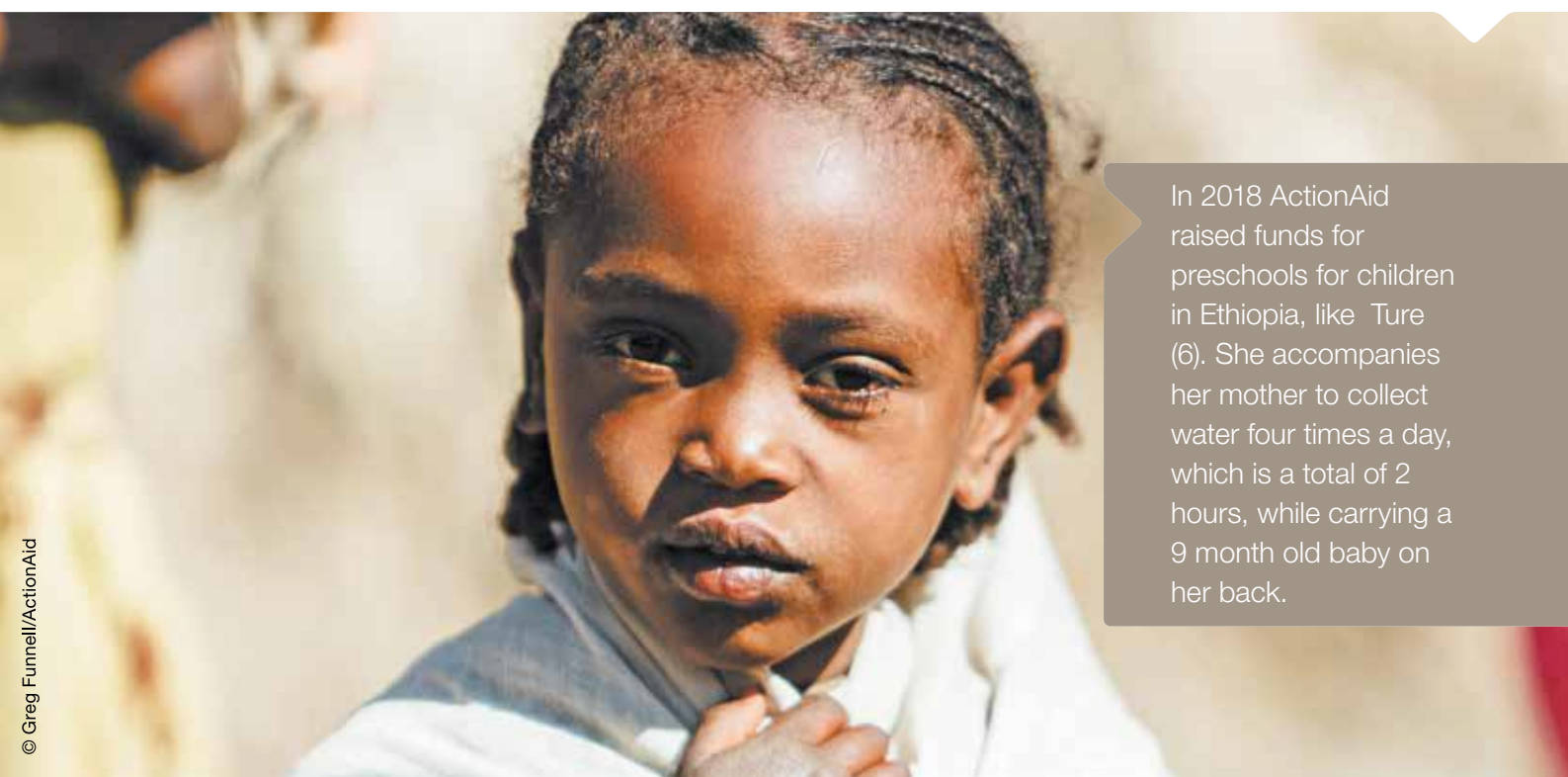
In 2018 we raised funds for our Promoting Opportunities for Women's Empowerment and Rights (POWER) project. This project is working through local partners to mobilise and organise rural women to raise awareness of and claim their rights, as farmers and carers. It is doing this by addressing Unpaid Care Work and, at the same time, by increasing productivity and access to markets through the practice of Agroecology. It also addresses Violence Against Women as a cross-cutting issue.



Assets (receivables)

Receivables	31 December 2018	31 December 2017
Subsidies	3,000	108,026
ActionAid International	-	24,219
Other receivables	370	330
Advance payments	24,722	20,709
Interest receivable	-	2,604
Debtors/accounts receivable	-	3,619
Total	28,092	159,507
Details of subsidies to be received		
Subsidies to receive		
- ST. Turing Foundation	3,000	-
- Min. of FA HR Fund	-	108,026
Total	3,000	108,026
Cash and cash equivalents		
- Savings accounts	1,606,355	1,655,793
- Cash and bank accounts	280,897	115,004
Total	1,887,252	1,770,797

The figure for cash and cash equivalents also includes an amount of € 21,670 (2017: € 23,712) for a bank account at Nedbank S.A. This amount is not at our free disposal.



In 2018 ActionAid raised funds for preschools for children in Ethiopia, like Ture (6). She accompanies her mother to collect water four times a day, which is a total of 2 hours, while carrying a 9 month old baby on her back.

Liabilities (reserves)

Continuity reserves	Total 2018	Total 2017
Value per 1-1	576,001	499,741
Added	36,122	76,260
Value per 31-12	612,124	576,001
Reserve for Campaigning and fundraising		
Value per 1-1	100,000	-
Added	-100,000	100,000
Value per 31-12	-	100,000
Designated Fund	Total 2018	Total 2017
Value per 1-1	12,220	19,777
Withdrawn: Mailing previous year	-12,220	-19,777
Added: Mailings this year	23,498	12,200
Value per 31-12	23,498	12,220

Liabilities (Provisions)

Provision for long term sickleave		
Value per 1-1	-	
Added: Provision	53,000	
Value per 31-12	53,000	

This amount is short-term. It is formed due to one staff-member

Liabilities (current liabilities)

Current Liabilities	31 December 2018	31 December 2017
<i>Advances subsidies received</i>		
- Min. of FA Partnerships	647,466	747,770
- NWO	25,347	-
- Stichting Dioraphte	-	2,000
Total current liabilities	672,814	749,770

Liabilities (short-term project liabilities)	31 December 2018	31 December 2017
Partners of Min. of FA HR Fund		
- ActionAid Kenya	-	3,393
- ActionAid South Africa	-	6,836
Total	-	10,229
Partners of Min. of FA FG II		
- ActionAid Bangladesh	11,638	-8,684
- ActionAid Cambodia	34,492	25,795
- ActionAid International	5,793	3,901
- ActionAid Kenya	21,064	34,624
- ActionAid Uganda	14,609	28,543
- ActionAid Zambia	51,405	35,519
- ActionAid Zimbabwe	14,779	-1,773
- ActionAid Mozambique	11,073	12,572
- ActionAid South Africa	3,068	11,100
- IANRA	3,000	30,000
A total amount of € 201,016 of unspent subsidies 2017 were deducted from the liabilities in 2018		
Other	58,691	47,622
Total short term project liabilities	229,612	229,448
Liabilities (payables)		
Creditors	142,964	157,537
- Taxation	49,304	41,361
- Holiday days	53,075	38,548
Holiday allowances	31,121	30,691
Auditor	18,615	21,755
Actionaid International	9,183	-
Miscellaneous	48,801	16,659
Total payables	353,063	306,552

Contingencies

In November 2015 a contract was signed with Toshiba Netherlands for the lease of two photocopiers for €350.90 per month (inclusive of VAT, exclusive of yearly indexing). The contract period is 60 months. In January 2014 a contract started with Stichting Plan Nederland for hiring an office for € 50,000 a year. The contract period is nine years but terminable at one month's notice. The rent for 2018 was € 53,340.

2.6 | Notes to the Statement of Income and expenditure 2018 (in €)

Income (1)	Actual 2018	Plan 2018	Actual 2017
Income from private individuals			
Donations: gifts and notary givers	775,592	850,000	821,932
Appeals	59,364	40,000	70,804
Legacies	-	6,000	30,584
Subtotal	834,956	896,000	923,320
Income from companies			
Appeals	5,159	10,000	2,036
Subtotal	5,159	10,000	2,036
Government subsidies			
Min. of FA FGG II	2,173,306	2,188,376	2,011,411
Min. of FA HR Fund	-	200,000	218,221
NWO	9,600	-	-
Subtotal	2,182,906	2,388,376	2,229,632
Income from other non-profit organisations			
Bernard van Leer Foundation	102,500	102,500	115,700
OAK Foundation	112,366	112,366	122,494
ASN Foundation	-	-	17,500
Stichting Dioraphte	46,972	46,972	87,945
Turing Foundation	32,500	32,500	52,500
Anna Muntz	3,000	-	-
Wildlands	25,500	-	-
Partos Spindle	15,000	-	-
Other	-	125,762	-
Subtotal	337,838	420,100	396,139
Total Income raised	3,360,859	3,714,476	3,551,127

Income from private individuals and companies are unrestricted except for €23,498 restricted mailings.
Income from Government subsidies and other non-profit organisations are restricted.

Expenditure (1) (in €)

	Actual 2018	Plan 2018	Actual 2017
Salaries, pensions and social security contributions			
Gross salary	887,393	889,716	805,685
Social security contributions	164,318	159,035	137,040
Pensions	43,613	39,166	44,792
Subtotal	1,095,324	1,087,917	987,517
Other personnel costs			
Temporary staff	35,722	12,500	-
Staff recruitment	4,896	1,000	333
Commuting	13,856	20,000	16,745
Other	92,825	21,200	29,093
Subtotal	147,299	54,700	46,171
Property costs			
Rent incl. service	56,858	53,000	52,577
Removal costs	816	-	878
Other	2,793	1,000	2,008
Subtotal	60,467	54,000	55,463
Office costs and general expenses			
ICT support	43,098	31,000	16,543
Legal advice	2,467	3,000	2,992
Work and travel	2,750	5,000	3,225
Auditor	18,150	20,000	16,407
Insurances	4,931	5,000	6,384
Board	8,037	4,000	8,683
Other office costs	36,693	45,500	53,808
Subtotal	116,126	113,500	108,042
Depreciation	24,184	24,000	25,705
Subsidies and contributions	1,588,667	2,003,218	1,846,843
Own activities	377,876	430,600	310,794
Total Expenditure	3,409,944	3,767,935	3,380,535

Expenditure (2) (in €)

	Actual 2018	Plan 2018	Actual 2017
Balance of financial income and expenses			
Dividend, Interest	438	-	488
Bank costs	-1,484		-1,695
Currency loss/gain	-2,470	-	-678
Subtotal	-3,516		-1,886

The overview above matches the Explanation of Cost Allocation

The table on page 45 explains cost allocations per category of expenditure against major allocation headings such as Campaigning, Advocacy & Research, Communication & Public Information. Programme support to partners in the South, Acquisition of Income and Management and Administration. In this table direct and indirect costs are based on time of writing by staff. These costs include direct programme costs.

Subsidies and contributions

Min of Foreign Affairs FGG II	€ 1,148,551
High Value programmes	€ 281,575
ActionAid International contribution	€ 146,341
ActionAid International emergency	€ 12,200
	€ 1,588,667

Valeria (42) from Ghana is a member of ActionAid's COMBAT-project. Her team has tackled 12 cases of child marriage, including marriage by abduction, in one year. Also her own husband has stopped beating her since she joined the project.



Details of Cost Allocation (in €)

		Mission Objectives (85%)				Cost of Acquisition (12%)			Overhead (3%)	Actual 2018	Plan 2018	Actual 2017
		Campaigning, Advocacy & Research	Communication & Public Information	Programme support to partners in the South	Voluntary fundraising	Third -party activities	Institutional Fundraising	Management & Administration		Total	Total	Total
Direct programme costs	126,106	53,050	1,304,534	32,097	-	32,758	40,122			1,588,667	1,858,718	1,846,843
Own activities	-	199,577	-	178,298	-	-	-			377,876	430,600	310,794
Salary costs incl. social security and pension	469,098	214,204	371,393	110,048	-	19,035	58,846			1,242,623	1,142,617	1,033,688
Other staff costs					-	-	-			-	-	-
Property costs	22,827	10,423	18,072	5,355	-	926	2,863			60,467	54,000	55,463
Office costs and general expenses	43,838	20,018	34,707	10,284	-	1,779	5,499			116,126	260,000	108,042
Depreciation	9,130	4,169	7,228	2,142	-	370	1,145			24,184	24,000	25,705
Total	670,889	501,444	1,735,935	338,224	-	54,868	108,476			3,409,943	3,769,935	3,380,535
Expenditure (in %)	19%	15%	51%	10%	-	2%	3%					
Plan 2018	557,527	420,752	2,265,585	326,710	-	79,102	120,259			3,769,935		
Actual 2017	507,080	371,859	2,028,321	304,248		67,611	101,416			3,380,535		
Plan 2019	756,071	571,772	1,997,748	387,368		62,782	123,071			3,898,812		

Board and director costs (in €)

Expenditure for the board (under office administration and general costs) consists of meeting and representing costs. All board members are unpaid volunteers. No loans, advances or guarantees were given to the executive director nor to any board member. The Executive Director's salary is determined by the board; €93,157 in 2018. ActionAid follows the Advies Regeling Beloning Directeuren van Goede Doelen Nederland and VFI, 2011 (Advice remuneration NGO's directors, VFI 2011) The guidance gives advice on a maximum amount for annual income. This weighted criteria led to a BSD score of 370 with a maximum annual income of €95,952. With this publication we meet with the Law on the Standard on High incomes (WNT). This standard for Gross salary + Pension is max. €174,000. Due to the director's sick leave, we hired an interim-director from November 2018 to March 2019.

R. van den Hurk - Director

Year	2018
Period	1/1-31/12
FTE	1
Employee	Yes
Annual Income	93,157
Pension	11,451
Total	104,608
Maximum cost according to WNT norms	174,000
Year	2017
Period	1/1-31/12
FTE	1
Employee	Yes
Annual Income	91,799
Pension	10,368
Total	102,437
Maximum costs according to WNT norms	168,000

S. Ball - Interim Director

Year	2018
Period	5/11-31/12
Months	2
Maximum Rate Hour	182
Maximum Standard amount per month according WNT norms	25,300
Actual rate hour lower than Maximum	Yes
Total income (excl VAT)	13,631
Maximum costs according to WNT norms	50,600

2.7 | Budget 2019 (in €)

Income	Plan 2019	Actual 2018	Plan 2018
Income from private individuals	879,610	834,956	896,000
Income from companies parties	10,000	5,159	10,000
Income from Government subsidies	2,549,202	2,182,906	2,388,376
Income from other non-profit organisations	460,0000	337,838	420,100
Total Income	3,898,812	3,360,859	3,714,476
Expenditure	Plan 2019	Actual 2018	Plan 2018
Related to mission objectives			
- Campaigning, Advocacy & Research	756,071	670,998	557,527
- Communication & Public Information	571,772	501,441	420,752
- Programme support to partners in the South	1,997,748	1,735,936	2,265,585
Subtotal	3,325,591	2,908,375	3,243,864
Acquisition of income			
- Cost of fundraising	450,150	393,092	326,710
- Cost related to government subsidies			79,102
Subtotal	450,150	393,092	405,812
Management and administration	123,071	108,477	120,259
Total Expenditure	3,898,812	3,409,944	3,769,935
Balance before financial income and expenses	-	-49,084	-55,459
Financial income/expenses	-	-3,516	-
Surplus/deficit	-	-52,600	-55,459

LIST OF ABBREVIATIONS

AAI	ActionAid International
ANBI	Algemeen Nut Beogende Instelling
CBF	Central Bureau on Fundraising
CSO	Civil Society Organisation
CSR	Corporate Social Responsibility
CSW (UN)	Conference on the Status of Women
FFS	Farmer Field School
FGG	Fair Green and Global
FGM	Female Genital Mutilation
FMO	Financierings Maatschappij voor Ontwikkelingslanden
HRBA	Human Rights-Based Approach
HRD	Human Rights Defender
HRF	Human Rights Fund
IANRA	International Alliance on Natural Resources in Africa
IMF	International Monetary Fund
INGO	International Non-Government Organisation
M&E	Monitoring and Evaluation
MFA	Ministry of Foreign Affairs
MP	Member of Parliament
NGO	Non-Government Organisation
NiZA	Nederlands instituut voor Zuidelijk Afrika
PRRP	Participatory Reflection and Review Process
SDG	Sustainable Development Goal
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
VGGT	Voluntary Guidelines on the Responsible Governance of Tenure of Land, Forests and Fisheries
WAMUA	Women Affected by Mining United in Action
WFS	Women's Friendly Spaces
ZCDC	Zimbabwe Consolidated Diamond Company
ZELA	Zimbabwe Environmental Law Association

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REGISTERACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To: the Management Board of Stichting ActionAid in Amsterdam,
The Netherlands.

A. Report on the audit of the financial statements 2018 included in the annual report

Our opinion

We have audited the financial statements 2018 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 2018 and of its result for 2018 in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2018;
2. statement of income and expenditure for 2018; 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 Auditing as well as the Policy rules implementation WNT, including the Audit Protocol WNT. 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.

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Compliance with rule against overlapping pursuant to the WNT not audited

In accordance with the Audit Protocol under the Standards for Remuneration Act ("WNT"), we have not audited the rule against overlapping as referred to in Section 1.6a of the WNT and Section 5(1)(j) of the WNT Implementing Regulations. This means that we have not audited whether an executive senior official exceeds the norm as a result of any positions as executive senior official at other institutions subject to the WNT, and whether the explanation required in this context is correct and complete.

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.

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 Organisations" 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 Organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the Standards for 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.



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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.

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, 24 April 2019

Dubois & Co. Registeraccountants

Signed on original by
A.P. Buteijn RA





Ministerie van Buitenlandse Zaken



Nederlandse Organisatie
voor Wetenschappelijk Onderzoek



Bernard
van Leer
FOUNDATION



Turing
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