

**Both ENDS**  
Connecting people for change

# ANNUAL REPORT 2017



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Both ENDS can look back on 2017 with a good feeling. Important developments have been set in motion in cooperation with our partners in both the South and the North, and in the public debate.

It became increasingly clear in the Dutch public and political debate, during both the parliamentary elections and the difficult cabinet formation period, that climate change and worldwide inequality require far-reaching change. One of the greatest challenges is to ensure that we, as Both ENDS, use that debate to continue focusing on how the global economic system affects the lives of the world's poorest groups. To improve these people's living standards and simultaneously end the destruction of the natural environment, it is essential that we resolutely implement and honour the OECD's guidelines to protect human rights, as well as the Sustainable Development Goals (SDG's) and the goals laid down in the Paris Climate Agreement.

The space for public debate in the Netherlands is increasingly at odds with the reality in the countries where our partners live and work. They have to deal with a shrinking civic space, making their work more dangerous and difficult than ever. Both ENDS is therefore making every possible effort to continue its support to them and expand their scope for action. The fact that the Dutch and other European governments, as well as a number of large companies, are paying more attention to the role of human rights defenders worldwide is a positive development – one that needs to be converted into meaningful action on the ground in the coming year.

In 2017, a number of issues and abuses that we and our partners have been drawing attention to for many years were more widely and supported by a wide range of actors. Trade and investment agreements that protect investors (through ISDS, the investor-state dispute settlement

system) have come under scrutiny, for example. Increasingly, politicians are backing our call for more regulation to enforce corporate social responsibility (CSR). The SDG agenda has been widely taken on board and the Netherlands' role as a major polluter – including through public financing – is now a fixed item on the political agenda. There is also growing support for the alternatives we promote for the fairer and more sustainable use of our natural resources. In 2017, we were able to initiate two major ten-year programmes that will give our alternatives a significant boost: Communities Regreen the Sahel and Wetlands without Borders. These programmes recognise that local communities are not only the last frontier in resisting unsustainable practices, but can also offer sustainable solutions for the problems of climate change and inequality.

These developments show that we and our partners are on the right track. By identifying policy issues that are crucial to a sustainable future and proposing smart and realistic solutions that have proven their value in practice, we can make a difference for people and planet. Central to this are our continued efforts to strengthen the position of local communities that want to take control of their own living environments.

In the coming period, we will continue to address the problems that we have identified with our partners and promote the solutions they come up with. We are aware that it takes time for our partners' messages – regardless of whether they are positive or alarming – to filter through to politicians, public institutions, companies and citizens. We have the patience to allow critical issues to mature for a long time, until the time is right to harvest them. That is our strength and we will cherish it.

*Danielle Hirsch, Director*  
*Paul Engel, Chair of the board*

# 1 OUR VISION, MISSION AND STRATEGY

## OUR VISION, MISSION AND STRATEGY

The vision of Both ENDS is a world where long-term environmental sustainability and social equity take priority over short-term profits.

In order to make our vision reality, Both ENDS strengthens global civil society to gain decisive influence on the use of nature and the environment, thus contributing to societies that stay within our planetary boundaries and respect all human rights, including the rights to water, food and a safe living environment.

Civil society actors should have a free, independent, active and influential voice about the use of the natural resources that determine the quality of their daily lives and the future of their children. Respecting the planetary boundaries is a precondition for sustainable development. We should minimise climate change, loss of biodiversity, pollution and ozone depletion, and use land and water in a responsible way, in order to keep our planet livable. At the same time, sustainable societies should respect all human rights. Not only the rights to water, food and a safe living environment, but also gender equity, indigenous rights and space for civil society.

## HOW DO WE ACHIEVE THIS?

For Both ENDS, civil society in the Global South is at the starting point of everything we do. Our global network of environmental organisations, activists, community-based organisations, regional funds and researchers, who continuously signal threats to sustainable development, fulfils the role of our radar antenna.

Civil society actors are also in the best position to offer alternatives to these threats. All over the world, people are engaged in initiatives that prove how economic interests can go hand-in-hand with respect for nature and people's wellbeing. These initiatives – many of them still small and scattered - present great hope for the realisation of sustainable and equitable economic systems, both locally and globally.

Together with our civil society partners, Both ENDS translates the signals of harmful policies and investments into advocacy and alternatives in favour of sustainable development. Essential

for both successful advocacy processes and promotion of alternatives, is the recognition of civil society as an important key player.

## ORGANISING ADVOCACY

Based on experiences on the ground, civil society exposes negative impacts of investment, trade and a wide range of policy decisions and instruments. We elevate these concrete experiences to advocate for policies and decision-making processes that implement basic principles of sustainable and inclusive development, focusing on implementation and enforcement.

To do so, civil society needs to have an entrance with decision makers and civil society players need to have sufficient organisational capacity to effectively raise their voice. Sufficient funding is another important precondition for an effective civil society.

Both ENDS closely works with its civil society partners to support each other in our collective aim for increased civic space. We do this, amongst other things, by developing advocacy strategies and performing advocacy and by exchanging knowledge and experiences. Our advocacy not only targets decision makers of public entities, but also public, semi-public and private investors operating at the local, regional or international level.

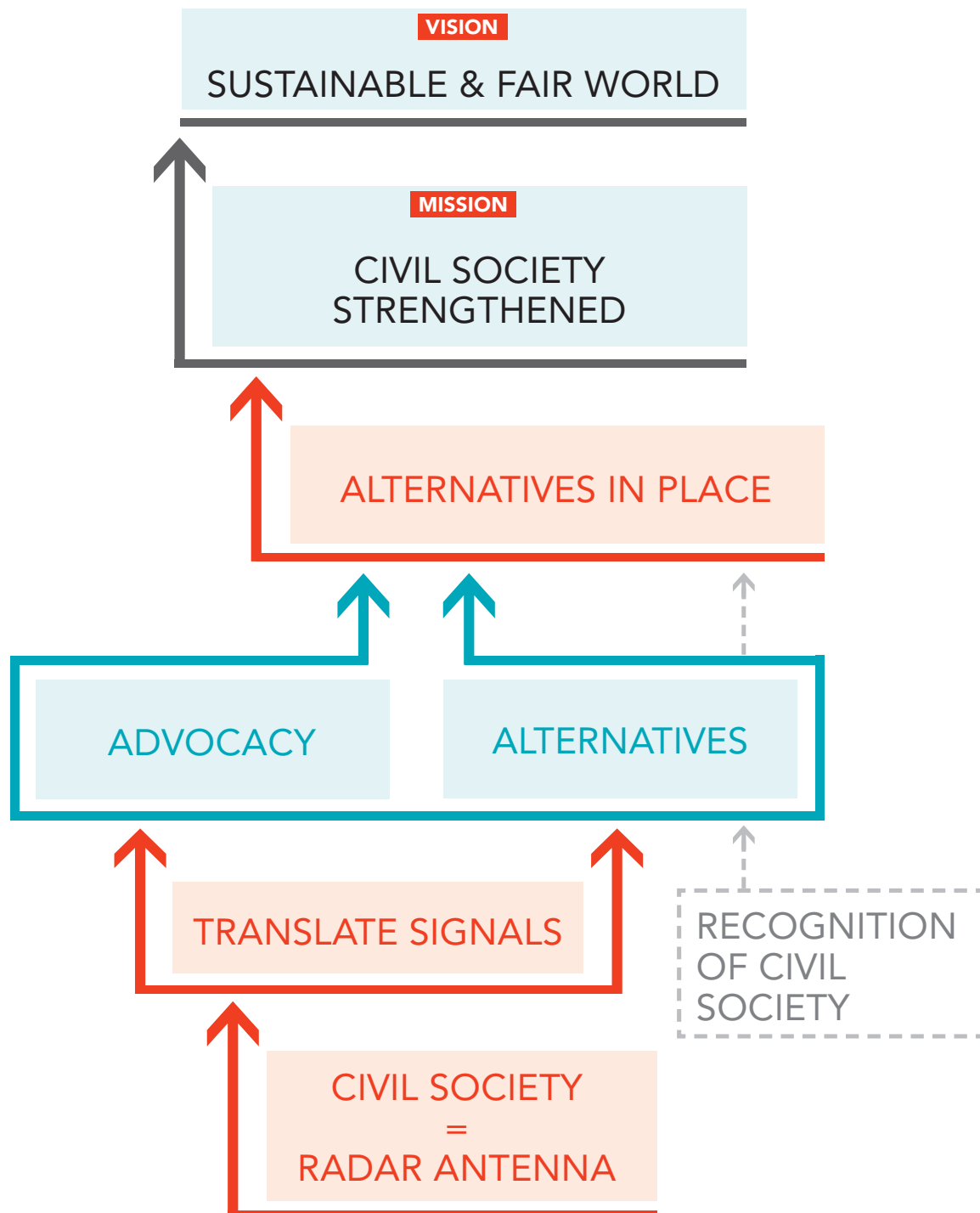
## OFFERING ALTERNATIVES

Next to advocating against harmful developments, it is also of great importance to offer alternatives that support the transition towards sustainable and equitable societies. These alternatives can take the form of policies, laws, practices and governance models and often start as small-scale, local initiatives.

Together with civil society actors, Both ENDS identifies and/or develops these alternative policies, laws, practices and governance models for a sustainable use and governance of forest, water and land, with respect for human rights. We promote these alternatives to have them scaled up and disseminated by a broad group of stakeholders. Finally we want to see key decision makers and investors act upon these alternatives, and have them implemented and enforced.

In the end, by following the combined courses of advocacy (including capacity development) and promotion of alternatives, those policies, legal frameworks and practices that guarantee sustainable development and social equity will be in place and have an impact through implementation, enforcement and sustainable investments.

OUR THEORY OF CHANGE



## 2 OUR TOOLBOX FOR A SUSTAINABLE AND FAIR WORLD

Both ENDS uses a number of strategies to achieve our mission. Because we believe that change has to come from below, from civil society, the most important asset in our strategic 'toolbox' are our global partners. At the same time, civil society needs access to funding in order to organise itself, to make its voices heard and to find sustainable alternatives for unsustainable policies and practices. Together with our global partners, we can develop and disseminate these alternatives and advocate sustainable and fair changes at the local, national and international levels.

### 2.1 WORKING WITH PARTNERS WORLDWIDE

Civil society plays a key role in the process of achieving real system change for a more equitable and sustainable world. As an organisation based in Europe, Both ENDS considers strong partnerships with organisations from the Global South crucial to the success of our mission. Our Southern counterparts are doing the vital work of identifying, developing and implementing innovations that ensure the fair management of natural resources and more sustainable livelihoods in line with the realities of their countries and regions. They play an equally vital role in calling attention to and combatting developments that are increasingly widening the gap between the rich and the poor, destroying the natural world and leading to human rights violations. These developments often have their origins in European policies and business practices, though their negative impact is felt more acutely in the countries of our Southern partners.

#### WHO ARE OUR PARTNERS?

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Both ENDS' partners share our vision of a fair, sustainable and inclusive world. They include civil society organisations (CSOs), community-based organisations (CBOs), non-governmental organisations (NGOs) and research institutions. While most are based in countries in the Global South, they theoretically can come from anywhere in the world. Both ENDS' process of identifying which partners to work with does not follow a strict protocol. Mostly it is based on an organic process of getting to know each other, commonalities between our thematic

work fields, similar strategies and approaches, complementary needs, and of course positive joint work experiences that have shown to deliver good results for all involved parties.

For two years now, Both ENDS has had a dedicated team of four employees who manage our cooperation with our Southern partners. This team aims to ensure that our partners' realities, points of view and needs are reflected in all of Both ENDS' important strategic choices and that their interests are reflected in key processes. For example, the team encourages other colleagues to engage in 'scouting trips' to regions where our partner network is still nascent, which has resulted in a significant increase of new partners in West and East Africa as well as in Central America.

#### STRATEGIC PARTNERSHIPS

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Apart from working with civil society organisations all around the world, Both ENDS also forms strategic partnerships with different kinds of institutions. This involves cooperation with knowledge centres, universities, (semi) public institutions or companies in or outside the Netherlands.

Strategic partnerships are characterised by sustainable, long-term cooperation. These partnerships help both parties to reach our goals together by developing knowledge, working together in lobbying and advocacy or joint fundraising activities. It also helps each of us to become stronger as individual organisations.

In 2017, we continued our partnership with the Ministry of Foreign Affairs as coordinator of the Fair Green and Global (FGG) Alliance. Other strategic partnerships include our cooperation with the World Resource Institute, the Climate Action Network and Wageningen University.

### 2.2 MUTUAL CAPACITY DEVELOPMENT: TOWARDS A STRONG CIVIL SOCIETY

A civil society that is a strong player at all levels – locally, nationally and internationally – is essential for the work of Both ENDS. Therefore, strengthening and empowering civil society organisations in the Global South that work towards creating a more equitable and sustainable world is part of Both ENDS' core business.

In our cooperation with partners, we often follow the concept of Mutual Capacity Development (MCD). With the FGG Alliance, we published a guide on our understanding and application of this concept in 2017.

We define MCD as the process of strengthening skills, knowledge and network contacts, involving Both ENDS and the other FGG Alliance members and our partner organisations in the Global South as equal partners. Together we develop, learn and become stronger lobbyists and advocates for positive change. In practical terms, this means that we:

- **Learn by doing:** partner organisations and FGG Alliance members learn through joint projects, research, lobbying, advocacy and campaigning. Through reflective practice, they see what works and what does not and adapt their actions accordingly.
- **Train and advise each other:** partner organisations and FGG Alliance members organise and take part in trainings and workshops, and they provide each other with strategic and operational advice.
- **Lobby and advocate for increased civic space and an enabling environment:** to ensure civic actors can play their role, their space to convene and intervene in decision-making processes needs to be guaranteed. As these rights are currently under threat, we lobby together to create the necessary enabling environment.

The 6 capacities crucial to effective lobbying and advocacy are:

- 1. Access:** influence on and/or participation in decision-making processes
- 2. Constituency:** the capacity to speak with a loud and collective voice
- 3. Knowledge:** access to relevant knowledge, and the ability to carry out research and analyses to substantiate your argument
- 4. Advocacy skills:** the ability to develop and implement lobbying and advocacy strategies, including the ability to communicate effectively
- 5. Leverage:** the ability to exert influence
- 6. An enabling environment:** the capacity for activists and CSOs to let their voices be heard freely and safely, as well as an environment that guarantees the space for civil society to engage in decision-making processes

### ACCESS TO THE BOARDROOM: AN IMPORTANT STEP

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The Green Climate Fund (GCF), part of the United Nations Framework Convention on Climate Change (UNFCCC), is a mechanism to assist developing countries in implementing adaptation and mitigation practices to counter climate change. Both ENDS and our partners insist that the GCF cannot be effective without Southern expertise. Because who knows more about the tangible, direct impacts of climate change on local communities than civil society organisations rooted in the Global South?

Therefore, Aksi! (Indonesia), AIDA (Latin America), Micronesia Conservation Trust (Micronesia), DIVA for Equality (Fiji), Samdhana (Indonesia) and Both ENDS try to create more engagement and space for CSOs and local communities in the GCF decision-making process and in the distribution of GCF financial resources. Together we attend the GCF meetings to collectively advocate giving civil society access to the GCF. We convene prior to GCF board meetings to strategise, assess policy decisions and submit joint inputs to the board. This is a crucial moment for mutual capacity development: the groups exchange knowledge and (local and national) intelligence about GCF projects and accreditations, specific knowledge on policy gaps, and they work together to formulate and bring the right messages to the right decision-makers.

Because the Netherlands has a seat on the GCF Board, Both ENDS has played a key role in helping establish direct contact and communication between the Southern groups and the Dutch board member. It has also facilitated indirect access: giving voice to Southern partners by relaying partners' knowledge and experiences about local practice to the Dutch board member when direct communication between them is not possible or practical. The fact that Both ENDS is informed about and has the capacity to relay these experiences is attributable to the lessons learned from partners in the process of mutual capacity development.

In 2017 the GCF approved accreditation of the Micronesia Conservation Trust as the first small grants fund. Although it is hard to tell to what extent this milestone can be attributed to our joint MCD efforts, it is likely that the contact the Trust established with the GCF board while attending the meetings with our support helped to achieve this success.

### 2.3 ADVOCATING SUSTAINABLE, FAIR POLICIES AND MEANINGFUL CIVIL SOCIETY PARTICIPATION

When institutions such as development banks, UN departments or governments design policies that aim to protect the environment and people who rely on natural resources, they often forget to ensure the meaningful participation of civil society. So despite the good intentions, sometimes the impact of these policies or plans is negligible, or even adverse. Therefore, we do our best to give our civil society partners from the Global South a seat at the table.

This led to some remarkable successes in 2017. For example, the Dutch dredging company Van Oord started talking to local communities in Suape, Brazil, and in Jakarta, Indonesia local fishermen organised themselves and halted the controversial Jakarta Bay project. The Dutch development bank FMO held a civil society consultation and reviewed its social and environmental policies thereafter. These stories are elaborated further in chapter 3.

Another good example that shows the importance of CSO participation in decision-making processes is the contribution by Both ENDS and other Drynet members at the [13th Conference of the Parties of the UNCCD](#) (UN Convention to Combat Desertification). We developed a mutual advocacy strategy in order to make the voice of civil society heard at the UNCCD in the future. We advocated against CSOs being sidelined and managed to have their role included in the preamble of and the decision on the UNCCD Strategic Framework 2018-2030. Our efforts also helped to get gender equality and the empowerment of women, girls and youth included in the Strategic Framework.

Furthermore, Both ENDS and Drynet supported the implementation of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGTs). The VGGTs focus on land tenure, which is crucially important in the fight against desertification and land degradation. Access, ownership and control of land are key to successfully implementing sustainable land management and restoration. Thanks to the efforts of Drynet members and many other CSOs, the UNCCD Strategic Framework now acknowledges the importance of the VGGTs in the combat against desertification and land degradation.

Read more about our activities and results at the UNCCD COP13 at [www.bothends.org/UNCCD](http://www.bothends.org/UNCCD).

### 2.4 ALTERNATIVE SOLUTIONS FOR THE GOVERNANCE OF NATURAL RESOURCES

Because of their close relationship with their living environment, local communities often have the best ideas for the sustainable use and management of land, water and forests. Over the course of many years, Both ENDS has encountered many inspiring examples of how to do this and wishes to make these alternatives available to others.

These alternatives are local initiatives that have proven their value in practice, and are supported by the communities and our partner organisations. They all start from respect for people and the planet.

Both ENDS has been working with our partners for many years to support and build alternatives. To boost this effort, in 2017 we defined four alternative approaches to the management of natural resources: Participatory Land-Use Planning (PLUP), the Negotiated Approach to water resource management, Rich Forests, and Farmer-Managed Natural Regeneration of drylands (FMNR). These four alternatives have already proven their worth on a smaller scale and in various contexts. In the coming years, we will intensify our efforts to promote, fund, scale up and replicate these alternatives.



### INVOLVING COMMUNITIES IN LAND USE PLANNING

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PLUP is an alternative, inclusive and participatory approach to land governance. It aims to empower communities to assert their rights to use, own and manage their land both in practice and in local and national policy dialogues. This especially concerns their rights to customary and communally-managed land. The approach can be used to prevent or resolve land-use conflicts, defend against land grabbing, plan for the sustainable management of natural resources, or provide a framework for inclusive land-use decision making.

Strengthening local people's right to access and land use provides a foundation for communities to plan and invest in sustainable land-use practices. The recognition of these rights also provides an institutional shield against unwanted interference from external actors who do not fully respect the rights of local land users. In turn, sustainable land-use practices and collective land-based enterprises also provide an economic and social buffer against land grabs and the acquisition of communal lands by corporate actors. Read more about PLUP on our website: [www.bothends.org/PLUP](http://www.bothends.org/PLUP).

Both ENDS supports local CSOs to build the capacity of communities to strengthen land (use) rights through PLUP and to enhance the role of PLUP in regional, national and international policies. In 2017, for example, Both ENDS initiated two new PLUP projects in West Kalimantan, Indonesia, to support four indigenous communities whose rights had been violated resulting from conflicts with encroaching oil palm plantations and overlapping government conservation areas. At the same time, Both ENDS has been collaborating with the National Community Mapping Association in Indonesia (JKPP) in discussions with the National Land Administration Agency and Kadaster International (the international division of the Netherlands' Cadastre, Land Registry and Mapping Agency) to formally recognise community mapping practices in official land administration processes.

### COMMUNITY PARTICIPATION IN WATER RESOURCE MANAGEMENT

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The Negotiated Approach promotes sustainable water resource management and aims to enable local communities to protect their rights and propose and negotiate viable long-term strategies to alleviate poverty and ensure healthy ecosystems.

Access to water and land is essential for the rural poor. However, local communities often have poor access to fishing grounds, drinking water and fertile lands, and they are rarely involved in planning and decision-making. The Negotiated Approach is an instrument designed to correct this issue: it aims to create structural political space that will enable local people to acquire a long-term negotiating position over the planning and management of natural resources, especially water. Read more about the Negotiated Approach on our website: [www.bothends.org/NA](http://www.bothends.org/NA).

Both ENDS has been promoting the Negotiated Approach around the world since the first pilot projects started in 2006. For example, in the Shifting Grounds project we train this method to local communities and government officials in Bangladesh and India. In 2017, this led to an improved drinking water allocation mechanism in two villages in the peri-urban areas of Khulna, Bangladesh. One of these villages was Hogladanga. Already in 2016, our partner JJS developed a social map of Hogladanga village together with people from the community. The map pinpointed the places where severe water insecurity exists, and it also identified areas where there is a scarcity of drinking water. In 2016 and 2017, this was followed by village 'mango tree' meetings, which has resulted in the formation of a core group of village representatives. Together with government representatives and water experts, these village representatives attended workshops on the Negotiated Approach, which enabled all parties to start developing a fair and sustainable water management plan.

### RICH FORESTS: MAKING A LIVING UNDER THE CANOPY

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Forests are crucial to the livelihoods of 1.2 billion people in developing countries. The forests enable people to pick fruits, nuts and berries, harvest honey and resin, gather herbs for use as medicine, find construction materials for their houses and collect firewood. Large tracts of forest land have disappeared in the past 20 to 30 years, causing millions of people to lose their essential resources and means of living.

But what if we managed to restore degraded land to its original state, or even better, to transform it into 'rich forests'? Such forests not only provide a good habitat for plants and animals, but also enable local people to create sustainable livelihoods through the use and sale of forest products. Since the 1980s, our partners around the world have shown that this is feasible. They have created food forests, in which crops that do well in the climate and circumstances of that particular area, such as bananas, papayas, coffee beans, tea leaves, herbs, spices and rattan are cultivated in between the trees, yielding products that can be sold.

The Rich Forests initiative is an alliance of Both ENDS and two international networks that have been successful in transforming degraded land into productive food forests (Analog Forestry). Rich Forests' objective is to help local producers improve the production and marketing of forest products and to link these producers to social entrepreneurs and investors.

In 2017, Rich Forests produced a [partly animated video](#) that presents the four basic steps of Analog Forestry: pilot sites, research, marketing and advocacy. The film was, and still is, shown to a wide audience of mainly entrepreneurs, policymakers and donors. In 2018, Both ENDS will put great effort into drawing up an acquisition plan for Rich Forests to prepare for the years to come.

### RE-GREENING DRYLANDS

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In the 1980s, male and female farmers in the south of Niger started restoring the fertility of their land using a traditional agro-forestry method that had long been forgotten. It uses the dormant 'underground forest' of seeds, roots and tree stumps still present in the soil: the shoots that spontaneously spring up are protected against cattle and uncontrolled tree felling, and special pruning methods are used to encourage the young trees to grow more quickly. Once they have matured, the trees offer protective buffers against sandstorms and erosion, and provide shade, fertilizer, cattle feed, tree products and wood for local people to use or sell. The fertility of the soil improves and water levels in wells, ponds and lakes rise, so that food crops can even be cultivated between the trees. Research has shown that a greener landscape generates not only more biodiversity but also better harvests – and thus more income and food security.

The method the farmers use has proven to be very effective, cheap and easy to apply. Both ENDS supports farmers and communities using this approach, which has been called Farmer-Managed Natural Regeneration (FMNR). By 2017, funding by the Turing Foundation had enabled farmers in 80 villages in the district of Dogonkoria, Niger to adopt this traditional agro-forestry method, and 11,000 hectares of land are currently regaining their fertility thanks to FMNR. The results have been so promising that DOB Ecology, a large Dutch fund, has decided to provide financial support for the coming ten years. This is a great boost to efforts to re-green the whole Sahel region. [Read more about our results on FMNR in chapter 3.](#)

## 2.5 SMALL GRANTS, BIG IMPACTS

The 're-greening case' shows how a small initiative can succeed with very limited means and even be the start of something much larger. With an initial small grant of just 5,000 euros, farmers in Niger restored over 11,000 hectares of degraded land.

Just like the farmers in Niger, thousands of grassroots groups and organisations are working worldwide to protect and improve their environment, human rights and the living conditions of local communities. Unfortunately, most financial institutions, donors and funds – including the Green Climate Fund – still prefer investing in large-scale projects which often have little or no sustainable impact on the ground.

Small grants funds can provide the much-needed link between these funders and local communities, and ensure that financing reaches those who need it most and know best how to use it.

Both ENDS is the co-founder of a number of small grants funds and works closely with funds that focus on environmental and human rights defenders, for instance within the framework of the Global Alliance for Green and Gender Action (GAGGA) (See more at [www.bothends.org/GAGGA](http://www.bothends.org/GAGGA)). As we want to promote the notion that small grants funds can be powerful alternative financing mechanisms for bottom-up sustainable development, we decided to dedicate extra capacity from the communications department especially to this end. We produced a 4-page report to raise awareness about the power of small grants among policymakers, funds and donors. We have also highlighted the issue on our website and have made preparations to conduct a workshop on Africa Day in Amsterdam on 14 April 2018. In addition, Both ENDS will run several workshops at the Adaptation Futures event taking place in June 2018 in South Africa.

## 3. OUR STORIES

Much of the work Both ENDS does is focused on giving local communities a say in developments that influence their lives and their environment. All too often, they are completely ignored in decision-making processes, and when they speak up, their voices are silenced violently.

Making sure development is actually in favour of the poorest, instead of mainly serving the interests of those in power, is at the heart of what we do. This means we closely watch the actions by Dutch players like development bank FMO, Dutch companies and the Dutch government. They need to take human rights into account and be aware of the environmental and climate impact of their decisions.

In 2017, we have had some remarkable successes in our efforts for inclusive and sustainable societies. This chapter tells the stories behind them.

### 3.1 AGUA ZARCA DEBACLE LEADS TO POLICY CHANGES AT FMO

#### DUTCH DEVELOPMENT BANK STRENGTHENS ITS HUMAN RIGHTS POLICIES

Sometimes things must go terribly wrong before big players start to move. In March 2016, Honduran activist Berta Cáceres was murdered. The murder was linked to her leading role in the protests against the construction of the Agua Zarca hydro dam by electricity company DESA. Berta Cáceres had been the voice of the indigenous communities living in the Gualcarque river basin. They had not been consulted about the construction of the dam and feared it would put their livelihoods at risk. But in Honduras, speaking up can be dangerous. The murder of Berta Cáceres increased international pressure on the financers of the dam to pull out, among them the Dutch development bank FMO. In 2017, they finally did.

#### TIPPING POINT

Years of lobbying by Both ENDS and partners had preceded FMO's final decision to leave the Agua Zarca project. Our argument has always been that the project failed to follow fundamental human rights principles, such as the need for free prior and informed consent (FPIC) by the indigenous communities whose lives would be affected by the dam. It is a bitter realisation that the death of Berta Cáceres may have given the final push.

Not only FMO, also the Finnish development bank pulled out, which meant the project lost most of its funding. Although construction plans have not officially been terminated yet, there has been no building activity ever since its two main financers left. Due to all the media attention, it seems unlikely that DESA will find other financers.

FMO's withdrawal from Agua Zarca also set in motion another significant change: it pushed the bank to pay more attention to human rights in its sustainability policy. FMO even organised a public consultation, inviting Both ENDS and other organisations to give input and share their expertise on the issue. This resulted in a new sustainability policy which stipulates that the principle of FPIC must be adhered to and human rights risk assessments conducted early on in project cycles. The new policy also stresses the protection of human rights defenders, like Berta Cáceres. With its stronger focus on human rights, FMO has attracted the attention of other development banks, which are looking at the Dutch development bank for guidance. However, formulating a sustainability policy is only the first step. Now they need to make it happen. Both ENDS will closely monitor the implementation of the policy and we will keep urging and encouraging FMO to strengthen its accountability even further.

In early 2018, the director of the Honduran electricity company DESA was finally arrested for his role in the murder of Berta Cáceres. It was another uncomfortable reminder of FMO's huge miscalculation when they got involved in the Agua Zarca project. If FMO's new human rights commitments are implemented accurately and consistently, such missteps can hopefully be prevented in the future.

### 3.2 A HUMAN RIGHTS PERSPECTIVE ON WOMEN AND THE ENVIRONMENT

#### EMPOWERING WOMEN TO SPEAK UP

Large-scale dams, mines and land conversion for commercial agriculture put local communities under immense pressure, forcing them off their lands and causing environmental damage. Although the human rights to water, food and a healthy environment have been incorporated in international legal instruments by the United Nations, in many countries these rights are

violated on a massive scale. Women suffer disproportionately, because it is mostly still their role to feed the family and fetch water, but also because they lack decision-making power over the use of natural resources.

Between 2014 and 2017, Both ENDS worked with local and international partners to address the impact of environmental degradation on women from a human rights perspective. The project focused on India, South Africa and Kenya—three emerging economies that are rich in natural resources. Locally, the project set out to empower women to claim their rights. It yielded a long list of outcomes. For example: In India more than a thousand claims for individual land titles for Adivasi families, of which 150 for single women, were submitted and settled under the government’s Forest Rights Act; in South Africa, a women’s network filed a court case against the violation of their rights to water and a healthy environment due to coal mining; and in Kenya, a group of women of the Sengwer community, who were under direct threat of being evicted from their lands, managed to get attention for their situation in political spaces such as the National Land Commission.

These local cases helped to increase international awareness about the ways in which large-scale development projects impact women disproportionately. The project called on the UN Special Rapporteurs for indigenous peoples and for human rights and the environment, who investigated the cases of the Sengwer in Kenya and the women affected by the coal mine in South Africa. Such exposure can be used to pressure national governments, and to hold them accountable. Indeed, the rights of women are usually quite adequately covered in national laws and regulations, but it is the implementation that is lacking.

The project generated valuable lessons, which are used to inform our work in the Global Alliance for Green and Gender Action (GAGGA; see below). We learned that a human rights approach may evoke active resistance from powerful actors, such as authorities and companies. We also found out that legal processes are notoriously slow and cases thus not easily won. At the same time, the project made clear that training women to know their rights is valuable, because it empowers them to speak up—be it within their own communities

or in national or international policy arenas. This, in turn, inspires other women to do the same.

### 3.3 GAGGA

#### **HARNESSING THE POWER OF THE WOMEN’S RIGHTS AND ENVIRONMENTAL JUSTICE MOVEMENTS**

It was minus 20 degrees Celsius when 2000 women gathered at the main square of Ulaanbaatar, the capital of Mongolia. They had come out to voice their distress about the terrible smog in the city caused by three large power plants. The rather spontaneous demonstration, triggered by a concerned mother’s Facebook message, was widely covered by national media. Soon after, some of the women were invited to speak about the problem of air pollution with the minister of environment.

Their young organisation is now being supported by MONES, a small grants fund for women’s rights in Mongolia. MONES increasingly works together with another Both ENDS partner in Mongolia, OT Watch, which is an environmental NGO. It is because of the Global Alliance for Green and Gender Action, shorthand GAGGA, that the two organisations found each other and have joined hands.

#### **JOINING FORCES REGIONALLY**

2017 was the second year of GAGGA. Its goal is to harness the collective power of the women’s rights and environmental justice movements. These movements often work in silos, which is a missed opportunity because the issues they are concerned about are often closely interlinked. Joint strategizing and lobby can make each of them stronger.

In the past year, we made important strides in supporting environmental NGOs and funds to integrate women’s rights issues into their work. And vice versa, to familiarise women’s rights funds and CBOs with important perspectives from the environmental movement.

The regional meeting convened in Bolivia, for instance, triggered exactly the kind of mutual learning and cooperation that GAGGA aims to foster. Environmental and women’s rights funds, NGOs, and community organisations from across South America came together. They shared their concerns and decided that the water crisis on

their continent – caused by climate change, the expansion of mining and industrial agriculture as well as by governance failures - was a priority issue that merited a joint campaign. Eight organisations then took the lead in writing a position paper. They managed to integrate perspectives from both angles and to come up with six shared messages for advocacy. And what's more, they identified a perfect timing for their campaign: the month of March during which both International Women's Day (March 8th) and World Water Day (March 22nd) are celebrated. In 2018, this new partnership will act together at the Alternative World Water Forum in Brazil. Without the convening role of GAGGA, the South American women's organisations would not have had the opportunity to share their priorities for tackling the water crisis at this important global event.

#### MUTUAL LEARNING

In December, we organised a two-day learning event in Amsterdam. Environmental NGOs and funds from Mongolia to Guatemala to

Mozambique and the Philippines joined us for some 'shock therapy', as one of the participants reflected afterwards. Indeed, we have noticed in the past that talking about women's rights makes some of our partners feel uncomfortable. The environmental movement worldwide, after all, is still quite a male stronghold. We were therefore very pleased with the frank and inspired discussions during the event. The participants were eager to learn from each other's experiences and from our two strategic partners in GAGGA, both experts in women's rights, the Fondo Centro Americano de Mujeres (FCAM) from Nicaragua and Mama Cash. In 2018, we will continue to build together on the conviction that was once again reinforced in Amsterdam: by joining forces, environmental and women's rights groups can help realise a world where women exercise their rights to water, food security and a clean, healthy, and safe environment.

### 3.4 UGANDA TERMINATES INVESTMENT TREATY

#### TIME FOR A NEW AND BETTER AGREEMENT WITH THE NETHERLANDS

A bilateral investment treaty - or BIT - is an agreement between two countries that grants preferential treatment to multinationals. It gives international investors who believe that their operations - and ultimately profits - are affected by national policies the possibility to claim money from the state at an international court of arbitration, bypassing domestic laws. Losing a case could cost a state billions of dollars. As a result, many governments of developing countries have been reluctant to impose regulations to protect local communities and the environment, wary that these could negatively affect the interests of foreign investors. They are simply too afraid of claims.

#### A NEW MODEL

For several years now, Both ENDS has been drawing attention to the downsides of existing BITs between the Netherlands and countries in the Global South. This has generated substantial national and international discussions about the need to reform such agreements; however, for such discussions to translate into actual changes on the ground takes time. In 2017, an important step was taken, when Uganda decided to terminate its BIT with the Netherlands. It shows that things have started moving.

It was Both ENDS and our local partner SEATINI who had advised the Ugandan government to terminate the BIT, based on an extensive analysis of its technical specifications and the potentially negative consequences. The government took the advice to heart. This was good news for the people of Uganda, because the old agreement gave undue protection to multinationals, which could easily turn out to be at the cost of people's environment or livelihoods. Ending the old treaty has created space for a new and better agreement.

The Dutch government has accepted Uganda's decision and is willing to discuss a new treaty. It is working on a model agreement that will serve as the basis for the negotiations. Together with SEATINI we will follow the negotiations from up-close, advise where necessary and mobilise citizens to give their views. In our view, a new

agreement should not grant any privileges to foreign investors outside of the common rules and regulations of the national legal system and should balance the rights and obligations of investors, the government and local communities. And, if the new treaty addresses investment-related disputes, this should work both ways: local communities must be given an option to file claims against investors, when they feel they have been impacted negatively.

The negotiations between Uganda and the Netherlands can set an important precedent for future agreements between other countries of the North and the South. The bottom-line is that these should no longer focus only on the protection of investors. Instead, they should explicitly protect local communities and the environment, and ensure that investments contribute to inclusive and sustainable development.

### 3.5 PARIS PROOFING PUBLIC FINANCIAL SUPPORT

#### HIGH TIME TO PHASE OUT SUPPORT FOR FOSSIL FUEL INDUSTRIES

In 2017 Both ENDS stepped up its efforts to stop the Dutch government from supporting the fossil fuel industry. Phasing out fossil fuels is key to achieving the goals set in the Paris Climate Agreement, to which our government has committed itself. To Both ENDS, there is another reason to advocate for this: fossil fuel-related projects often have disastrous effects for the poorest people in the Global South. In Colombia, for instance, more than 50,000 farmers were driven off their land to make place for large-scale coal mines that supply the European markets, while the construction of oil infrastructure off the coast of Brazil threatens the livelihoods of coastal communities. The truth is, there are still large sums of public money supporting the extraction of fossil fuels. Both ENDS and partners have mapped these capital flows, and use this to advocate with Dutch parliamentarians.

#### FLAGGING THE ISSUE

In 2017, we singled out two big players. First, there is the Dutch Export Credit Agency (Atradius DSB), which provides insurances and guarantees on behalf of the Dutch state to exporters and investors operating abroad. In a report published in June, we reveal that ADSB insured €7.3 billion

worth of projects related to the fossil fuel sector between 2012 and 2015. This is two-thirds of its total portfolio over that same period. We continued our advocacy with a position paper co-authored by Milieudefensie, in which we call on the government to stop all support to fossil fuels. Several politicians have committed to putting the issue on the parliamentary agenda in 2018.

Second, we drew attention to the policies of the Dutch pension fund for people working in the government and education sectors (ABP). The fund aspires to become sustainable and decrease its carbon footprint by 25% by 2020. However, its continued investment in fossil fuel holdings is clearly at odds with this ambition. We found that ABP's investments in publicly listed coal, oil and gas companies had risen with about a quarter in 2016, amounting to €10.4 billion. Together with our German partner organisation Urgewald and Fossielvrij NL we published these findings, which instantly received a lot of media attention. This increased the pressure on ABP to phase out its investments in fossil fuel industries as soon as possible.

Many of the investments supported by ADSB and ABP are in new infrastructure for the fossil fuel industry. It will take decades before the costs of such investments are recovered and this slows down the much-needed transition to renewable energy. Both ENDS will keep flagging the untenable inconsistencies between the Dutch government's financial support for the fossil sector and its stated commitment to the Paris Agreement. Meanwhile, we will continue to support those who feel the effects of these contradictions: communities in the Global South whose habitat and livelihoods are threatened by the ongoing investments in fossil fuel industries.

### 3.6 A SEAT AT THE TABLE

#### PROMOTING LOCAL PARTICIPATION IN MEGA-PROJECTS

November 2017. A delegation of the Dutch dredging company Van Oord listens to fishermen from communities around Suape harbour in northeastern Brazil. Their fishing grounds have been damaged ever since Van Oord started deepening the sea access channel to the port seven years ago and made a basin for a new shipyard inside the same port. The two projects

were commissioned by the Brazilian state-owned harbour authority.

For the fishing communities, the roundtable meeting with the Dutch delegation meant a long-awaited breakthrough in their efforts to have their grievances heard. It was a direct result of Both ENDS' cooperation with local organisations in and around Suape port that started in 2012. Together, we tried to obtain redress and advocate more socially just and environmentally sustainable approaches.

The Dutch government is linked to the controversy through Atradius DSB, the Dutch export credit agency that offered Van Oord insurance for its operations in Suape. In 2016, following a complaint filed by Both ENDS and partners, the Dutch National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises ruled that ADSB "is 'directly linked' to possible adverse impacts to which its business relationships (Van Oord) have 'contributed'."

This milestone ruling encouraged Van Oord to finally engage in an open conversation with the affected fishing communities. They spoke for two days. Van Oord's delegation was touched by the testimonies of the fishermen about forced evictions, the destruction of mangroves and coral reefs where fish species used to breed, and the consequent loss of livelihoods of their families. For the fishermen, there is only one thing that really counts: that they, their children, and their children's children, will be able to continue fishing for a living.

The meeting focused on the future. One tangible outcome is that Van Oord will investigate whether it can use its techniques for artificial reef development to help improve fish stocks. Van Oord has also agreed to speak with relevant Brazilian authorities about the moving of anchoring grounds for large vessels off the coast of the port, to allow communities better access to fishing grounds.

Both ENDS' ambition is to also get the Brazilian authorities involved in the roundtable dialogue with the local communities. The Dutch government may help to facilitate this by using its diplomatic leverage to open a conversation about the importance of local participation and consultation in mega-projects that are bound to affect people's livelihoods. There is a lot

to be gained, especially considering that the Netherlands is one of the biggest international players in the multi-billion-dollar harbour development sector.

### **UPHOLDING DUTCH NORMS ABROAD**

That local consultation is critical, also became clear last year in Indonesia. Dutch engineering and consultancy companies are involved in a project meant to protect the city of Jakarta against future flooding. The tender for the design phase was issued by the Dutch government and supported through its development aid budget. In early 2017, Both ENDS, SOMO and TNI launched a report arguing that the Jakarta Bay project is likely to damage the environment and threaten the livelihoods of tens of thousands of people who rely on the local fishing industry, while ignoring the root causes of Jakarta's flood risks. Indonesian civil society organisations, who were already protesting other land reclamations planned in the Bay, used the report for further lobby. The issue quickly became entrenched in ongoing political struggles within Jakarta and at national level. The result? The project has de facto been put on hold.

It is a clear lesson for the Dutch government's involvement with large-scale infrastructure projects abroad: always guarantee an inclusive process from the very start. We are pleased that the government seems to heed the message and has asked Both ENDS to advise on a Masterplan for Manila Bay, the Philippines. Our advice is straightforward: apply strict social, environmental and human rights due diligence, involve local communities, and guarantee their right to Free, Prior and Informed Consent (FPIC). To us the reasoning is irrefutable: whenever Dutch public money is spent on projects abroad, we must uphold Dutch norms for public participation and human rights. International competition and economic interests may never be a reason to shift that responsibility.



### 3.7 RE-GREENING THE SAHEL

#### SUPPORTING FARMER MANAGED NATURAL REGENERATION TO GAIN GROUND IN AFRICA

The earth is bone-dry and the few shrubs and trees left in the landscape are withering. Land degradation in the Sahel is widespread. Over-cultivation and overgrazing are the main culprits, while more erratic rainfall and longer periods of drought caused by climate change exacerbate the process. Meanwhile, conflicts between farmers and pastoralists over access to water, lands for cultivation and grazing grounds get more intense. Many people are left with only one choice: claim their land back from the desert and increase agricultural production – or leave their farms behind, giving free play to the fast advancing desert.

This is the reality in parts of Niger, Senegal and Burkina Faso, three countries in the African Sahel region where Both ENDS started a new project in 2017. Together with our local partners, we want to help turn the tide by introducing a proven method for greening the landscape. This method is called Farmer Managed Natural Regeneration (FMNR) and its success hinges on two things. First, protect the network of living tree roots that, often invisible to the naked eye, exists beneath the surface of people's land. Second, make sure the farmer and his fields are the point of departure.

That FMNR can yield impressive results is witnessed in Niger, where Both ENDS and partner organisation CRESA worked with farmers on FMNR for the past fifteen years. Since 2010, we received support from the Turing Foundation. When the project came to an end in 2017, 15,000 ha of dryland had been re-greened, as a joint effort by more than 80 communities, benefiting as many as 2,500 households. The benefits of landscapes restored by tree growth are many: trees improve water retention and soil fertility, leading to higher crop yields; they provide fuelwood and timber as well as fodder for livestock. Satellite imagery from Niger undeniably shows that farmers themselves can stop the process of desertification that threatens the livelihoods of millions of them.

#### LONG-TERM HORIZON

Inspired by these results, DOB Ecology decided to fund a new ten-year programme. We are grateful for this long-term horizon, as this is key to the success of any landscape restoration effort. Damage done to ecosystems over a period of decades cannot be made undone overnight. In fact, the major challenge of this programme is to keep farmers motivated for three years. By that time, the positive effects of FMNR are so evident that 90% continues applying the method without any external incentive needed. Three years, however, is a long time. Hunger often prompts people to opt for short-term benefits, such as selling trees for money or trying their luck with genetically modified 'wonder' seeds. The last option only too often exacerbates the degradation of the soil.

Our strategy therefore is to invest in continuous training and guidance to keep the farmers on board. The local NGOs we work with play an indispensable role in this. They are trusted by the communities and support them in applying agro-ecological techniques such as the use of demi-lunes, holes in the shape of a semi-circle, or the shallow lines of stones around a field called cordon pierreux. That is the beauty of FMNR: it is an extremely low-cost method. In fact, the techniques are all traditional African farming methods, which have either been forgotten or replaced. As an extra incentive to keep the farmers motivated, the NGOs use an award system: the one with the 'greenest' field receives eighteen sacks of rice, the runner-up gets sixteen.

There is another reason why the long-term horizon is important for this project: our ambition goes beyond the work at the farms. We want to get FMNR adopted in local, national and even international policies and laws and we want to give these local communities access to the substantial global funds (such as the Adaptation Fund and the Green Climate Fund) that are available for climate adaptation measures. Because FMNR perfectly fits the objectives of these funds: it helps farmers, and countries, become more resilient to climate change and it also helps to mitigate climate change itself.

### 3.8 ALL PROJECTS IN 2017

#### BOTH ENDS TAKES PART IN TWO 'DIALOGUE AND DISSENT' STRATEGIC PARTNERSHIPS (2016-2020) WITH THE MINISTRY OF FOREIGN AFFAIRS

**NAME OF ALLIANCE:** Fair, Green and Global (FGG) **FINANCED BY:** Ministry of Foreign Affairs **ALLIANCE PARTNERS:** ActionAid Netherlands • Clean Clothes Campaign • Friends of the Earth • Stichting Onderzoek Multinationale Ondernemingen (SOMO) • Transnational Institute (TNI, the Netherlands) **PROJECT PARTNERS:** ACD (Panama) • Blue Planet Initiative (Bangladesh) • CENDEP (Cameroon) • Comisión Intereclesial de Justicia y Paz (Colombia) • CONGCOOP (Guatemala) • Ecoton (Indonesia) • EMG (South Africa) • FECONAU (Peru) • Fórum Suape (Brasil) • Grassroots Malaysia • Green Watershed (China) • Grupo Sunu (Paraguay) • IGJ (Indonesia) • Institut Dayacologi (Indonesia) • KNTI (Indonesia) • Link-AR (Indonesia) • Lumière Synergie pour le Développement (LSD, Senegal) • NTFP-EP Malaysia • Perkumpulan Pancur Kasih (Indonesia) • POPOL NA (Nicaragua) • Probioma (Bolivia) • Riak Bumi (Indonesia) • RRDC (Nigeria) • SEATINI (Uganda) • M-10 (Panama) • Zambia Institute for Environmental Management (ZIEM, Zambia) • Zambia Land Alliance

**NAME OF ALLIANCE:** Global Alliance for Green and Gender Action (GAGGA) **FINANCED BY:** Ministry of Foreign Affairs **ALLIANCE PARTNERS:** Fondo Centroamericano de Mujeres (FCAM, Nicaragua) • Mama Cash (the Netherlands) **PROJECT PARTNERS:** AIDA (Mexico) • AIPP (Thailand) • CEE Bankwatch (Czech Republic) • Development Institute (Ghana) • Ecoton (Indonesia) • Green Alternative (Georgia) • Fondo Tierra Viva (Central America) • Fundo CASA (Brasil) • Global Greengrants Fund (USA) • IAFN (Costa Rica) • Kakai (Philippines) • Keystone (India) • Les Compagnons Ruraux (Togo) • Ka Paa Kwa Geh (Liberia) • MAR Fund (Guatemala) • M'Bigua (Argentina) • NAPE (Uganda) • NOGAMU (Uganda) • Nature Kenya • NTFP-EP (Philippines) • Omadeza (Mali) • ONG APIL (Burkina Faso) • OT Watch (Mongolia) • Paz Integración y Desarrollo (Bolivia) • Popol Na (Nicaragua) • Probioma (Bolivia) • Prakriti (Nepal) • Puente Entre Culturas (Bolivia) • RDS (Honduras) • Research Initiatives Bangladesh • Sobrevivencia (Paraguay) • Source International (Italy) • Ulu Foundation (USA) • Unnayan Onneshan (Bangladesh) • Utz-Che (Guatemala) • WOMIN (South Africa) • Zambia Land Alliance

#### OTHER PROJECTS:

**NAME OF PROJECT:** AfriAlliance **FINANCED BY:** UNESCO-IHE  
**PROJECT PARTNER:** Development Institute (Ghana)

**NAME OF PROJECT:** All Eyes on the Amazon **FINANCED BY:** Nationale Postcode Loterij **PROJECT PARTNERS:** Article 19 (United Kingdom) • COICA (Ecuador) • Digital Democracy (USA) • Global Witness (United Kingdom) • Greenpeace Netherlands • Hivos (the Netherlands) • International Institute of Social Studies (ISS, the Netherlands) • Interpol (France) • University of Maryland (USA) • World Resources Institute (USA)

**NAME OF PROJECT:** Challenging ECA's hidden role in fossil fuel sector **FINANCED BY:** KR Foundation **PROJECT PARTNERS:** CAN-Europe (Belgium) • Fórum Suape Espaço Socioambiental (Brazil) • ECA Watch (international) • Oil Change International (USA)

**NAME OF PROJECT:** Communities regreen the Sahel **FINANCED BY:** DOB Ecology **PROJECT PARTNERS:** CRESA (Niger)

**NAME OF PROJECT:** Connecting Sustainable Agriculture Networks **FINANCED BY:** EU **PROJECT PARTNERS:** TEMA (Turkey)

**NAME OF PROJECT:** EU DEAR **FINANCED BY:** European Commission **PROJECT PARTNER:** CEE Bankwatch (Czech Republic)

**NAME OF PROJECT:** Fish4Food **FINANCED BY:** University of Amsterdam

**NAME OF PROJECT:** Implementation NA Kenya / AfriWater **FINANCED BY:** Stichting Otterfonds • ViaWater **PROJECT PARTNER:** ELCI (Kenya)

**NAME OF PROJECT:** Indigenous Peoples, Forests, and Biodiversity Conservation: The Case of the Aeta of Mount Pinatubo **FINANCED BY:** Stichting Otterfonds  
**PROJECT PARTNERS:** Pagmimiha (Philippines)

**NAME OF PROJECT:** International Financial Institutions Program **FINANCED BY:** Charles Stewart Mott Foundation

**NAME OF PROJECT:** Investing in land and water: turning new climate finance mechanisms into tools for cooperation  
**FINANCED BY:** NWO-WOTRO • DFID **PROJECT PARTNERS:** Aksi! (Indonesia) • HoAREC (Ethiopia) • LEI Wageningen UR (the Netherlands) • UNESCO-IHE (the Netherlands)

**NAME OF PROJECT:** ISQAPER - Interactive Soil Quality Assessment in Europe and China for Agricultural Productivity and Environmental Resilience **FINANCED BY:** The EU's Horizon 2020 Programme for research & innovation **PROJECT PARTNERS:** Wageningen UR (The Netherlands) and many universities, private sector and think expertise organisations from Europe and China

**NAME OF PROJECT:** Making European Export Credit Agencies accountable **FINANCED BY:** Foundation Open Society Institute **PROJECT PARTNERS:** CEE Bankwatch (Czech Republic) • ECA Watch (international) • The Big Shift Global (international)

**NAME OF PROJECT:** Meeting Pension Funds **FINANCED BY:** Wallace Global Fund

**NAME OF PROJECT:** Negotiated Approach 2.0 **FINANCED BY:** Stichting Otterfonds

**NAME OF PROJECT:** New corporate social responsibility policies for ECAs to phase out fossil fuel finance **FINANCED BY:** KR Foundation **PROJECT PARTNERS:** ECA Watch (international) • Fórum Suape Espaço Socioambiental (Brazil) • Friends of the Earth U.S. (VS) • Oil Change International (USA) • The Big Shift Global (international)

**NAME OF PROJECT:** Participation is Power: Ensuring women's access to climate finance **FINANCED BY:** Wallace Global Fund **PROJECT PARTNER:** Women's Environment & Development Organization (WEDO, USA)

**NAME OF PROJECT:** Regreening Niger **FINANCED BY:** Turing Foundation **PROJECT PARTNERS:** CRESA (Niger)

**NAME OF PROJECT:** Reorienting export credit policies: the case of Atradius DSB **FINANCED BY:** Foundation Open Society Institute **PROJECT PARTNERS:** ECA Watch (international) • Northern Forest Defense (Turkey) • OECD Watch (the Netherlands) • TEMA (Turkey)

**NAME OF PROJECT:** Rich Forests **FINANCED BY:** Koningschool **PROJECT PARTNERS:** CENDEP (Cameroon) • Circle Ecology (the Netherlands) • IAFN (Costa Rica) • JMHI (Indonesia) • Keystone (India) • Landgoed Roggebotstaete (the Netherlands) • Netwerk Natuurinclusieve Landbouw (the Netherlands) • NTFP-EP (Philippines) • PAGMIMIHA (Philippines) • Rainforest Rescue International (Sri Lanka) • Stadstuinen West (the Netherlands) • Stichting Voedselbos Nederland • The Tree Project (Honduras) • TroPeg (Cameroon)

**NAME OF PROJECT:** Shifting Grounds **FINANCED BY:** NWO-UDW (WOTRO) **PROJECT PARTNERS:** Bangladesh University of Engineering and Technology (BUET) • Delft University of Technology (the Netherlands) • JJS (Bangladesh) • Management Development Institute (MDI) • SaciWaters (India) • The Researcher (India)

**NAME OF PROJECT:** Strengthening Grassroots Pension Fund Divest Invest Campaigns **FINANCED BY:** Wallace Global Fund

**NAME OF PROJECT:** Support for Asian NGOs **FINANCED BY:** Sustainable Energy Pool

**NAME OF PROJECT:** Support for Indian CSOs **FINANCED BY:** Sustainable Energy Pool

**NAME OF PROJECT:** The Dutch Soy Coalition **MEMBERS:** Both ENDS • IUCN NL • Milieudefensie • Solidaridad • Stichting Natuur & Milieu • Wetlands International • WWF Netherlands

**NAME OF PROJECT:** Towards resilient agricultural systems and biodiversity conservation: Forest products for income in Southern Mali **FINANCED BY:** Stichting Otterfonds **PROJECT PARTNERS:** OMADEZA (Mali)

**NAME OF PROJECT:** Towards resilient agricultural systems and biodiversity conservation: Tea farmers Cameroon **FINANCED BY:** Stichting Otterfonds **PROJECT PARTNERS:** CENDEP (Cameroon) • TroPEG (Cameroon)

**NAME OF PROJECT:** Upholding Human Rights, bridging the gender - environmental divide **FINANCED BY:** Human Rights Fund (Ministry of Foreign Affairs) **PROJECT PARTNERS:** ActionAid Kenya, Netherlands & South Africa • Centre for International Environmental Law (CIEL, USA) • Forest Peoples Programme (Kenya)

**NAME OF PROJECT:** Wetlands without Borders **FINANCED BY:** DOB Ecology **PROJECT PARTNERS:** CAUCE/M'Bigua (Argentina) • CODES (Paraguay) • Escola de Ativismo (Brazil) • FARN (Argentina) • FONASC (Brazil) • Instituto GAIA (Brazil) • Probioma (Bolivia) • Sobrevivencia (Paraguay) • Sociedade Fé e Vida (Brazil) • Taller Ecologista (Argentina)

**BOTH ENDS MANAGES TWO SMALL GRANTS FUNDS:**

**NAME OF FUND:** The Koningschool Fund **FINANCED BY:** Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden

**NAME OF FUND:** Young Environmental Leadership **FINANCED BY:** JWH Initiative

## 4. ABOUT BOTH ENDS

### 4.1 OUR PEOPLE

#### BOTH ENDS MANAGEMENT

Danielle Hirsch, Director

#### BOTH ENDS STAFF

Steven Baitali • Sanderijn van Beek • Djanak Bindsrisingh • Karin van Boxtel • Cindy Coltman • Tineke Cordesius • Mehmet Doganc • Annelieke Douma • Elyne Doornbos (as of October 2017) • Fiona Dragstra • Merit Fierstra (until July 2017) • Giacomo Galli • Karine Godthelp • Anneroos Goudsmit • Nathalie van Haren • Niels Hazekamp • Sander Hehanussa (as of July 2017) • Masja Helmer • Maaïke Hendriks • Burghard Ilge • Pieter Jansen • Anne de Jonghe (until July 2017) • Remi Kempers • Huub Kistermann • Gijsbert Koeter (until September 2017) • Marianne van Meer • Tamara Mohr • Lieke Mur • Roos Nijpels • Anna van Ojik • Hanneke Post • Madhu Ramnath • Michael Rice (as of February 2017) • Marjolein van Rijn • Daan Robben • Lieke Ruijschoot • Huub Scheele (until October 2017) • Eva Schmitz • Maaïke Schouten • Sabina Voogd • Maarten Wiedemeijer (as of December 2017) • Wiert Wiertsema • Loes Wijnen • Paul Wolvekamp

#### BOTH ENDS BOARD

The Both ENDS board monitors financial matters, oversees the general administration, operation and implementation of the organisation's work, and critically scrutinises the organisation's work methods. Board members offer guidance where and when necessary.

Their advisory expertise on initiatives, legal questions, accounting, management and other strategic issues strengthens the organisation's foundation. The board regularly evaluates its own activities and adjusts these where necessary. The board members do not receive any remuneration for serving on the board. The board meets four times a year. Board members receive all relevant information on the organisation's financial status, the progress in reaching our goals and any other developments by means of a quarterly report provided by the management.

Each board member is appointed for a period of four years, which may be extended to a maximum of eight years. The board appoints a chair, a secretary and a treasurer from among its members. When there is a vacancy for a position on the board, Both ENDS' management will draw up a list of possible candidates together with the board, from which they will eventually elect one.

The board appoints the organisation's director, reviews and evaluates the director's accomplishments and conducts an appraisal interview with him or her at least once a year. The same board members serve on the boards of both the Both ENDS Foundation and the Joke Waller-Hunter Initiative Foundation. These joint foundations publish their consolidated annual account together.

#### BOARD MEMBERS IN 2017

In 2017, we welcomed two new board members, bringing it to a total of six persons. We want to thank all our board members for their commitment to Both ENDS:

##### **Paul Engel, Chair**

Independent, owner of the Knowledge, Perspective and Innovation consultancy  
Other relevant positions: Chair of the Steering Group of the Dutch Food & Business Knowledge Platform (until October 2017) • Chair of ISG (International Support Group) • Chair of Oxfam Novib Strategic Partnership External Reference Group

##### **Jacqueline Duerinck, Secretary**

Owner of Jacqueline Duerinck Communicatie  
Other relevant positions: Member of the Member Council of Rabobank Utrecht • Board member of 'Het Filiaal Theatermakers'

##### **Marianne van Duin, Treasurer**

Fund manager, Rabobank Wholesale, Rural & Retail  
Other relevant positions: Chair of Stichting 'De Weidevogels' (a foundation operating in primary education); treasurer of Vereniging 'Schellingwoude Behouden' (an association for social benefits)

### **Evelijne Bruning, Board Member**

Country director of The Hunger Project Netherlands

Other relevant positions: Member of the global management team of The Hunger Project International • Board member of Partos • Board member of AgriProFocus • Member of the advisory committee for the postdoctoral programme of the Centre for International Development Issues Nijmegen

### **Jurriaan Regouin, Board Member**

(as of April 2017)

Programme Manager at the Netherlands Institute for Multiparty Democracy (NIMD)

Other relevant positions: Board member of the Eastern European Centre for Multiparty Democracy (EECMD)

### **Mariken Radstaat, Board Member**

(as of April 2017)

Manager Recruitment & HR projects and Transformation Manager, Stedin Rotterdam

Other relevant positions: none

### **THANK YOU**

We would also like to thank the following persons and organisations for their support in 2017:

All on Board • Douwe Jan Joustra • Frits Schlingeman • Irene Dankelman • Ockeloen & Kiene • Paul Arlman • Raet • Sjef Langeveld • Stefan Hennis • Techsoup • The Changery

## **4.2 STAFF AND HUMAN RESOURCES**

Since Both ENDS is a professional self-steering organisation with experienced and skilled employees, we devote attention to personal growth and development, while stimulating self-reliance and autonomy. The goal of our staff policy is to bring out the best in everyone, which, in turn, contributes to achieving the organisation's goals for 2020.

In 2017 we therefore introduced a new HR cycle that dovetails with the new organisational structure that we implemented in mid-2016. This new HR cycle stimulates the development and effective functioning of our staff, and helps Both ENDS to achieve its goals and mission. Self-evaluation and regularly scheduled feedback and reflection are an essential part of this HR cycle.

### **SALARY SYSTEM**

A performance and results-oriented organisation such as Both ENDS needs a stimulating salary system. Employees who are assessed 'good' or 'very good' in their appraisal are rewarded for it. We consider this an appropriate way of acknowledging the role they play in the thematic and institutional growth of Both ENDS.

Both ENDS' reward system always takes into account the organisation's current and (medium) long-term financial situation. Internally and externally, the organisation aims to be as transparent as possible about its financial situation and the consequences that might ensue. As a follow-up to the organisational improvements introduced in 2016, a new remuneration policy was developed in 2017. It is already clear that financial and other conditions will not change considerably.

Both ENDS meets the 'Wijffels Code' (the Dutch code of conduct for good governance of charitable organisations and foundations) and the salary of the director follows the guidelines of the Dutch professional association for charities, the VFI. The board members do not receive any remuneration for serving on the board.

## **4.3 SOCIAL AND ENVIRONMENTAL RESPONSIBILITY**

Both ENDS is an organisation that is working towards a sustainable future for our planet. We achieve results in tackling environmental and poverty-related problems and devise alternative solutions. We do this together with strategic networks that also give priority to people and the environment. To achieve our goals, we have set up results-based operational processes that are as sustainable as possible and which we continually aim to improve. For that reason, all our staff must be able to work in a way that has the minimum possible impact on the environment within the organisation's capacities.

### **SOCIALLY RESPONSIBLE HUMAN RESOURCES POLICY**

Both ENDS staff determine the success of the organisation. Our human resources policy focuses on flexibility, diversity, security and motivational supervision. Some key points:

- Both ENDS staff members can influence their own activities and achieve their ambitions through their personal annual plan.
- Both ENDS is co-developer of and signatory to the Partos Code of Conduct. The code was drawn up by members of Partos, the sector association for organisations working in international development.
- If Both ENDS staff encounter improper conduct, they can contact the confidential adviser, as specified in the employment regulations.
- Both ENDS has a diversity policy, which is taken into account during the recruitment and selection of staff.
- Both ENDS employs people who have been inactive on the labour market for an extended period of time. These staff members, seconded to the organisation by Reïntegratiebedrijf Amsterdam, receive extra coaching.
- Both ENDS has an active volunteer policy.
- Both ENDS is registered at the ECABO knowledge centre as an official work training organisation.
- Both ENDS' staff enjoy considerable flexibility in organising their work and their working conditions.
- Both ENDS guarantees safety on the work floor by ensuring that there are at least three qualified emergency response officers (EROs) who follow a refresher course every year. There is an Automated External Defibrillator in the building. The EROs are trained to use it and give annual instruction to staff.

### **SAFETY AND SECURITY POLICY DURING TRAVELS**

In 2017, Both ENDS revised its safety and security policy for travelling employees. In addition, a Crisis Management Team was set up and trained to respond during emergencies. The organisation holds regular evaluation and reflection moments to increase staff awareness of precautionary security measures during travel.

### **ENVIRONMENTAL RESPONSIBILITY**

- Both ENDS banks at the Triodos Bank, which only does business with organisations that support a healthy natural environment and promote a social economy.
- Both ENDS offers its staff and visitors an organic and vegetarian lunch menu.
- Our cleaning company uses biodegradable cleaning agents and has an ISO environmental certificate.
- Our paper is FSC-certified and we print everything double sided.
- Both ENDS has 21 solar panels. We use energy-saving lighting and thin client workstations, which use much less energy than conventional computers.
- Plastic, paper, glass and batteries are collected separately. Our used printer toners and cartridges are picked up and recycled by Eeko, which donates the proceeds to Stichting Aap, a shelter for non-indigenous animals.

### **MEANS OF TRANSPORT**

- Since much of Both ENDS' work involves working with partners in the South, we cannot avoid making official trips by air. In line with the policy of our branch organisation Partos, we use UniGlobe Westland as our regular travel agent. Partos took into account the sustainability goals of its members when contracting a travel agency.
- Most of our staff come to work by bicycle; the rest use public transport. We use mainly public transport for work visits in the Netherlands. Cars are rarely used.
- Both ENDS has an agreement with the Accor Group, which offers climate-neutral meeting facilities. Accor hotels are ISO 14001 certified and have a Green Key.

### **COMPLAINTS PROCEDURE**

The relationships that Both ENDS develops with other parties such as partners and donors are very important to us and we strive to treat our contacts with the utmost courtesy and respect. We value their criticism, comments and suggestions. Both ENDS' complaints procedure is available on our website.

In 2017, Both ENDS received a complaint from a JWHL grantee. This grantee had received a confirmation that she had been awarded a grant, but never received further information about the next steps to be taken to receive the grant. It turned out this was due to e-mails that were filed in the spam folder of the JWHL mailbox. In order to prevent problems like these in the future, we have improved the process regarding the finalisation of grants and offered to award the grant after all. The grantee has indicated that the complaint has been handled well and the problem has been solved.

### 4.4 PMEL STRATEGY

In 2017 we continued to introduce a PMEL cycle and a renewed quality management system. Several new practices were initiated at both the organisational and project level in cooperation with many colleagues. We have reflected on the initial experiences with these practices and as a result we made some adjustments during the year.

#### PROJECT PLANS

During the second half of 2017 we introduced a planning practice in the projects. This practice was initiated by a group of colleagues and consequently validated in cooperation with the project leaders and project members, among others. We are now further rolling out this practice and have reflected on the initial experiences. At the end of 2018 we will evaluate this new practice.

#### DASHBOARD

Part of the project planning is to define each project's anticipated contribution to the organisational goals of Both ENDS and reflect on that at the end of the year. This helps us to direct the course of our organisational goals and monitor their progress. The progress is presented each quarter in a dashboard together with indicators on HR, finance and communication.

#### QUALITY MANAGEMENT

In 2018 we aim to certify our organisation according to the ISO 9001:2015 standard. In 2017 the quality team, consisting of two colleagues, made the necessary preparations for certification. This was done in close cooperation with many other colleagues. Most descriptions of processes and procedures had to be revised due to the reorganisation that was implemented in 2016-2017.

### 4.5 COMMUNICATION

In 2017, we launched a new communication strategy. The focus of the new strategy lies more than ever in showing how Both ENDS' various activities and areas of work are connected. Each year, we will choose a few issues where many aspects of Both ENDS' work converge. We then devote extra attention to communication on those issues for an extended period of time, for example through the website and other channels, through events, or through a media campaign.

#### PARIS PROOF EXPORT SUPPORT

The first issue we focused on in 2017 was highlighted in our report entitled 'Towards Paris Proof Export Support'. This report revealed that Dutch export credit agency Atradius DSB is providing export credit insurance on a large scale on behalf of the Dutch state to companies whose activities are linked to the fossil fuel sector. Not only does this undermine the Paris climate goals but it also violates environmental and human rights in the countries where the projects take place. In April, Both ENDS organised a seminar on this issue, to which a number of journalists were invited. This led to articles in two leading Dutch newspapers, *NRC* and *NRC Next*, and the report's author was interviewed on public radio. The report and the dedicated page on the Both ENDS website received an above-average number of visitors. The fact that questions were raised on the issue in parliament shows that export support for the fossil fuel sector is now also on the political agenda.

### SMALL GRANTS, BIG IMPACTS

Another issue we focused on was highlighted in our 4-pager 'Small Grants, Big Impacts'. It shows how small grants funds can be an effective link between large donors and financiers and local, usually small, organisations that know best what is needed but have no access to 'big money'. By devoting special attention to this issue, we wanted to show why it is a good idea for large donors, financiers and governments to use small grants funds to make sure their money is used where it is needed most and can have the greatest possible impact. This project started in the second half of 2017 and will continue until the autumn of 2018. Two workshops are scheduled for a varied group of participants, one in Amsterdam, the Netherlands and one in Cape Town, South Africa.

### MEDIA

In 2016, we started intensifying our contact with the Dutch media, the results of which became apparent in 2017. In addition to the media attention for the 'Towards Paris Proof Export Support' report, our revelations about the fossil fuel-related investments of the ABP pension fund had an especially significant impact, resulting in articles in three major daily newspapers, *Het Algemeen Dagblad*, *Het Financieel Dagblad* and *De Telegraaf*.

In September, a large number of organisations in the Netherlands combined forces to make a joint contribution to the worldwide campaign entitled Together We Speak, launched by the NGO platform CIVICUS. The campaign drew attention to the shrinking civic space in many countries. Both ENDS and about ten other organisations blacked out their websites for a day. We also focused attention on the problem by running a full-page advertisement in *NRC Next* and the *NRC Handelsblad* and an opinion piece on *Joop.nl*.

### OTHER COMMUNICATION ACTIVITIES

In 2017, we started designing a new website. After an extensive design phase, work on building the new site began at the end of the year. It is expected to be launched in the first half of 2018.

In addition, in 2017 we made Both ENDS' work as visible as possible to our target groups in a variety of ways. By using Google AdWords, we more than doubled the number of visitors to our website in 2017 to more than 100,000. Our exposure on social media also expanded. As a result, more and more people around the world are being made aware of our solutions to achieve a fair and sustainable world.

Finally, in 2017, we once again produced a number of publications and short films together with our colleagues and partner organisations:

Some of our publications in 2017:

- 'Social justice at bay: The Dutch role in Jakarta's coastal defence and land reclamation'
- 'Dirty & dangerous: the fossil fuel investments of Dutch pension fund ABP'
- 'Grounding Sustainability: land, soils and the SDGs'
- 'Women's Human Rights to Water, Food and a Healthy Environment'

### OUR VIDEO'S IN 2017:

- Rich Forests: matchmaking for green ventures
- The Effects of Palm Oil in Kiungkang
- Reality of Mine – India
- Reality of Mine – Kenya
- Reality of Mine – South Africa



## 4.6 FUNDRAISING

2017 was an excellent year for fundraising and acquisition. Both ENDS has acquired an important new donor in DOB Ecology, who are supporting two long-term programmes, one for greening the Sahel and the other for protecting wetlands in Latin America. We have also been able to extend our relationships with existing donors, including the KR Foundation and the Open Society Foundation for our work on export credits; the CS Mott Foundation for our work on international financial institutions; and the Wallace Global Fund for our work on making the Green Climate Fund accessible to local NGOs. Not all of our efforts were successful: our applications to the European Commission for a good governance programme in Bangladesh and to the National Postcode Lottery Droomfonds, for example, were turned down. Nevertheless, over the course of 2017, the majority of our programme applications were successful.

We have also continued to work on building our ties with Dutch and foreign foundations, especially through the funders' networks to which Both ENDS is affiliated, including the European Foundation Centre and the EDGE progressive funders' network. Our initiative to organise 'Divest-Invest' dinners for Dutch philanthropists was supported by Stichting DOEN and Her Royal Highness Princess Laurentien. All of these activities have generated new contacts that offer possible opportunities for further exploration.

The positive results in 2017 offer scope to focus in particular on building relationships with potential new donors in the coming years. Indeed, Both ENDS will continue to work on acquiring support from a broad and varied group of donors in 2018.

## 4.7 FINANCIAL GOVERNANCE AND RESULTS

Both ENDS' financial statement has been drafted in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ650, amended 2016). The annual accounts have been audited by Dubois & Co Registered Accountants.

### Financial situation and result

The general reserve is a continuity reserve, and it is designated to ensure that Both ENDS can complete or terminate ongoing projects in case of a significant shortfall of key sources of funding. Both ENDS' current general reserve is 19% of the organisation's operational costs. This amount is sufficient to absorb fluctuations in cash flow. In order to meet the project obligations, and if necessary any legal or moral obligations as a result of a decrease in funding and/or the dissolution of the organisation, Both ENDS is attempting to raise the general reserve to 25% of operational costs (approximately 600,000 euros).

The result in 2017 is 56,669 euros, which is roughly 16,000 euros higher than budgeted. This surplus has been added to the continuity reserve.

### INCOME

Almost all of Both ENDS' revenue comes from project funding, which includes grants from governments and (inter)national funds. Projects may last one or several years. The strategic partnership with the Ministry of Foreign Affairs started in 2016 and will run until 2020.

Both ENDS did not have a substantial income of a non-recurrent character in 2017, nor did it have any income / expenses from previous years, which have affected the result.

All direct and support costs are allocated to the objectives; to the costs of fundraising; and to management and administration. The support costs are attributed to these activities based on the hours spent by employees on the activities in question. All employees register their hours spent on these activities in the financial administration system.

Both ENDS generally does not include the FGG partners when it monitors the financial ratios, as Both ENDS has no influence over the FGG partners' expenditures.

The expenditures on objectives are slightly below target.

### FINANCIAL RATIOS

	2017		goal 2017	2016	
	Incl. FGG partners	Excl. FGG partners	Excl. FGG partners	Incl. FGG partners	Excl. FGG partners
Objectives <sup>1</sup>	95.3%	88,7%	89,9%	95,4%	89,2%
Generating funds <sup>2</sup>	0.9%	2,1%	2,0%	0,7%	1,6%
Management and administration <sup>3</sup>	3.8%	9,1%	8,1%	3,9%	9,2%

1. Expenditure related to the objectives as percentage of total expenditures.

2. Expenditure related to generating funds as percentage of total expenditures

3. Expenditures of management and administration as percentage of total expenditures

**INVESTMENT POLICY**

Both ENDS does not invest the reserves.

The reserves of the Joke Waller-Hunter Initiative Foundation are invested. These investments are based on a defensive strategy and made by Triodos Bank. The investments in the portfolio are 100% sustainable.

The aim of these investments is to keep an almost constant fund going. Every year the Board of the Foundation determines the maximum amount that can be withdrawn from the fund. Any changes to the investment policy are made by the Joke Waller-Hunter Initiative Foundation. Triodos reports on the investment results every quarter. The composition of the portfolio on 31 December 2017 was as follows:

	Value as per 31 December 2017
Equity	299,429
Bonds	699,722
<b>Total</b>	<b>999,151</b>

The investment result of 2017 is:

Received dividends	26,288
Interest	150
Investment expenses	-11,709
<b>Total investment performance</b>	<b>14,729</b>

**4.8 RISKS**

Last year Both ENDS decided to develop an organisational risk analysis to better identify potential risks linked to the different organisational processes. This exercise will be evaluated and repeated each year. We highlight some of these risks here, as well as the corresponding mitigation measures that were taken last year to eliminate these risks as much as possible.

**RISK**

Insufficient attention is being devoted to the potential danger that Both ENDS personnel may face when travelling to partner countries.

**Mitigation measure:** Both ENDS finalised a security policy in 2017, as a result of which the necessary precautions have been taken to ensure the safety of travelling personnel.

A Crisis Management Team (CMT) has been appointed to take the lead in the implementation of the policy and to take responsibility in case of crises or issues related to the security of Both ENDS' personnel. The CMT received training so its members can fulfil that role effectively.

**RISK**

Data use and storage at Both ENDS is not up to date with the latest privacy legislation. The security of Both ENDS personnel and partners is at risk as long as we do not implement measures to ensure the safe use of data.

**Mitigation measure:** In 2016 new legislation was introduced related to the privacy of data (AVG, Algemene Verordening Gegevensbescherming). The legislation is set to be adopted in 2018 but the necessary preparations were already made in 2017. Several discussions were organised with groups of colleagues on this topic and we began by developing a handbook that will be used as a guideline for the use and storage of data at Both ENDS.

**RISK**

We generate insufficient funding to extend programmes and projects that are due to end in the short term.

**Mitigation measure:** We constantly monitor programmes/projects that are due to end in the short term but which we would like to extend. This is a priority in our fund raising. We maintain an overview of the duration of our programmes and projects and keep track of themes addressed in these programmes/projects, together with thematic developments that we would like to address in future programmes/projects. To meet these thematic demands in our fundraising, we continuously attempt to forge valuable partnerships with new donors and make sure that we maintain good relations with our current donors.

### **FUTURE DEVELOPMENTS IN THE DUTCH AND GLOBAL CONTEXT OFFERING POSSIBILITIES**

Both ENDS' work focuses on strengthening civil society globally so it can play its vital role in the transition to sustainable and equitable societies. As part of a wide range of networks and movements, and in close cooperation with Southern civil society groups, we will continue to challenge critical policy processes through advocacy and by developing alternative development paths. Our efforts have contributed to policies, rules and regulations that strengthen civic space, protect human rights defenders, and protect nature and people's environments from negative impacts.

Globally, the gap between international agreements, guidelines and national policies, on the one hand, and concrete actions by governments and private companies, on the other hand, is increasingly noticeable. This contradiction has become an issue in a wide range of public debates on tax justice, international trade agreements and global food systems. In parallel, more and more governments are openly challenging the multi-lateral governance and trade systems, closing democratic spaces and silencing voices of dissent from civil society in the process. This makes the efforts of Both ENDS and our partners even more important, but also more dangerous. Our partners in particular, will have to operate with more caution than ever, and Both ENDS must and will be aware of that.

Meanwhile, world leaders have embraced the Sustainable Development Goals to express their joint ambition for 2030. For the first time, we have a global agenda that recognises that major global challenges such as hunger, inequity and the lack of respect for women's rights can only be addressed if all countries, including the so-called 'developed' ones, significantly change their trade, investment and fiscal policies. Thanks to the SDGs, the 'development' agenda is no longer being confined to Official Development Assistance and a genuine discussion about the fundamentals of our global economy becomes possible. These significant changes in the international debate offer great opportunities for Both ENDS and our partners to advocate for more sustainable and inclusive policies and practices.

In the Netherlands, these positive developments are reflected in the new government's plans announced late 2017. In addition to calling for a transition towards a more sustainable society in terms of climate emissions, the government also recognises the need to strengthen local food production and climate change adaptation initiatives to prevent conflict in those parts of the world that are hit hardest by the impacts of climate change. The new government continues to closely link the international trade and aid agendas, and aligns its foreign policy to the SDGs. This trend, in turn, provides opportunities to have a critical debate regarding the Netherlands' role as a large exporter and leading player in the food, agriculture and water sectors. The government's foreign policy also recognises the key role that women play in strengthening society and the importance of the women's rights agenda.

### **THE FUTURE OF BOTH ENDS: BROADENING OUR PLATFORM**

Both ENDS went through a major reorganisation in 2017. This has enabled us to set ambitious goals for 2018 in the area of fundraising and communication, both of which will focus on reaching out to people and institutions that are new to our organisation and agenda. The aim is to start broadening Both ENDS' platform to not only increase the institutional sustainability of our organisation and core partners, but also ensure that our contribution to a transition towards socially just and environmentally sustainable development becomes anchored in political and public dialogue.

Key to the aim of broadening our platform is the need to continuously and systematically link the local to the global. Our models for alternative economies, such as the Rich Forests initiative, and the needs, ideas and capacities of our local partners are at the core of our engagement. We will continue to raise awareness on the importance of 'small grants funds' for boosting local initiatives, as well as on the Netherlands' responsibility and potential to be a global agent of change by revising its trade, tax and investment policies. And we will continue to bridge the gap between the environmental agenda and the women's rights movement, which is systematically tokenised even though women are leading major struggles and bearing the brunt of ecosystem destruction.

## 5.1 BUDGET 2018

## REVENUE

Income Individuals	1.000
Income from Government subsidies	
Ministry of Foreign Affairs-DGIS Income for FGG Alliance members	9.750.000
Ministry of Foreign Affairs-DGIS	4.990.000
Income from affiliated non-profit organisations	53.000
Income from other non-profit organisations	2.639.750
Other income	1.000
to be raised	98.959
<b>TOTAL revenue</b>	<b>17.533.709</b>

## EXPENSES

FGG Alliance members	9.750.000
Alternatives	2.588.629
Lobby and Advocay	4.333.967
Total spent on objectives	6.922.596
Fundraising expenses	135.185
Management and administration expenses	675.927
<b>TOTAL EXPENSES</b>	<b>17.483.709</b>
<b>Balance of financial income and expenses</b>	<b>50.000</b>
Financial income	-10.000
<b>SURPLUS</b>	<b>40.000</b>



# ANNUAL ACCOUNTS 2017

Stichting Both ENDS and Stichting Joke Waller-Hunter Initiative formulate the annual accounts according to the Dutch Accounting Standard for Fundraising Institutions (RJ 650, 2016), as published under responsibility of the 'Raad voor de Jaarverslaggeving' and are subject to the 'Wet Normering bezoldiging Topfunctionarissen publieke en semi publieke sector' (WNT).

## ■ Accounting period

The financial year coincides with the calendar year.

## ■ Reporting currency and foreign currencies

The annual accounts are drafted in euro. The balance of liquid assets in foreign currencies is valued at the closing rate at the end of the financial year. Transactions in foreign currency are recorded at the rate of exchange on the date of the transaction. Any exchange rate differences are accounted for in the result.

## ■ Fixed assets

The tangible fixed assets are valued on the basis of the historic cost price or acquisition value, decreased by linear depreciations on the estimated useful lives. For office equipment and investments on the building the depreciation is 20 percent per year, while for hardware and software depreciation is 33 percent per year.

## ■ Receivable project contributions

Receivable project funding refers to items where the expenditures precede the receipt of funding. A breakdown of these items can be found in the project summary in the column 'project money to be received'.

## ■ Project funds to be invested

Project money still to be invested refers to items where the receipts from a funder precede expenditures on the project. A breakdown of these items can be found in the project summary in the column 'project money to be invested'.

## ■ Other assets and liabilities

All other assets and liabilities are valued at nominal value.

## ■ Third party funding

Third party funding is part of the direct project costs. These costs concern funding that is meant directly for the financing of activities of Southern partners. According to the 'Richtlijn Verslaggeving Fondsenwervende Instellingen' of the Raad voor de Jaarverslaggeving, the third party funds awarded by Both ENDS are entered in the statement of income and expenditure when the contracts are signed, and appear in the balance sheet as a short-term debt.

## ■ Allocation of support costs

Both ENDS defined 2 objectives: Alternatives and Lobby & Advocacy. To carry out these activities the organisation incurs support costs. All support costs are accounted to the activities based on the spent (project and support) time.

## ■ Result

The result is determined as the difference between the revenue allocated to the year under review and the expenditures allocated to the year under review.

# BALANCE SHEET

AS PER 31 DECEMBER 2017 IN EURO

	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
Fixed assets	15.535	32.277
Receivables		
Receivable project contributions	462.708	359.110
Debtors and other receivables	23.253	44.142
Cash and cash equivalents	6.699.842	5.203.089
<b>TOTAL ASSETS</b>	<b>7.201.338</b>	<b>5.638.618</b>
<b>LIABILITIES</b>		
Reserve and funds		
Continuity reserve	469.124	412.454
Current liabilities		
Project funds to be invested	4.981.377	4.014.346
Creditors	42.499	39.936
Staff expenses due	117.562	116.586
Accruals and deferred income	1.590.777	1.055.297
<b>TOTAL LIABILITIES</b>	<b>7.201.338</b>	<b>5.638.618</b>



# STATEMENT OF INCOME AND EXPENDITURE BOTH ENDS

AS PER 31 DECEMBER 2017 IN EURO

	2017	Budget 2017	2016
<b>INCOME</b>			
Income from individuals	1.301	500	961
Income from Government subsidies			
Ministry of Foreign Affairs-DGIS Income for FGG Alliance members	9.562.765	9.750.000	8.687.993
Ministry of Foreign Affairs-DGIS	5.369.650	5.455.000	4.875.029
Income from affiliated non-profit organisations	45.295	40.000	60.649
Income from other non-profit organisations	1.388.120	541.393	1.533.133
	<hr/>	<hr/>	<hr/>
Total income raised	16.367.131	15.786.893	15.157.765
Other revenue	5.296	1.500	1.120
To be raised		259.072	
	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>	<b>16.372.427</b>	<b>16.047.465</b>	<b>15.158.885</b>
<b>EXPENDITURE</b>			
FGG Alliance members	9.562.765	9.750.000	8.687.993
Alternatives	1.898.398	1.862.772	1.674.294
Lobby and Advocacy	4.084.074	3.761.303	4.045.732
	<hr/>	<hr/>	<hr/>
Total spent on objectives	5.982.472	5.624.075	5.720.026
Fundraising expenses	140.866	126.678	102.512
Management and administration expenses	618.036	506.712	592.924
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENSES</b>	<b>16.304.138</b>	<b>16.007.465</b>	<b>15.103.456</b>
<b>Balance of financial income and expenses</b>	<b>68.289</b>	<b>40.000</b>	<b>55.429</b>
Financial income	-11.619	0	841
	<hr/>	<hr/>	<hr/>
<b>SURPLUS</b>	<b>56.670</b>	<b>40.000</b>	<b>56.270</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Appropriate of:			
Continuity reserve	56.670	40.000	56.270

# EXPLANATORY NOTES ON THE BALANCE SHEET

AS PER 31 DECEMBER 2017 IN EURO

FIXED ASSETS	Office equipment and building		Hardware and software	
	2017	2016	2017	2016
Opening balance	117	192	32.158	47.865
Purchases	2.117		696	3.125
Depreciation	-215	-75	-19.338	-18.832
Book value end year	2.019	117	13.516	32.158

Investment in office equipment and building consists of a new air conditioner in the server room, Both ENDS bought 1 new pc in 2017.

## RECEIVABLES

A breakdown of the receivable project contributions is given in the Project Overview.

	2017	2016
Debtors and other receivables		
Debtors	1.390	2.462
Receivable sums		873
Prepayments	21.863	40.807
<b>Total</b>	<b>23.253</b>	<b>44.142</b>

All amounts are expected to be received within one year after the balance sheet date. Prepayments are only done for expenses in 2018 and consist mainly of payments for insurances and memberships.

## CASH AND CASH EQUIVALENTS

	2017	2016
Liquid means		
Cash	419	674
Current accounts Both ENDS	6.699.423	5.202.415
<b>Total</b>	<b>6.699.842</b>	<b>5.203.089</b>

All amounts at current accounts are placed at Dutch banking institutions and are available upon demand, except for 21.250 euro which is restricted as a collateral for a bank guarantee for the office rent.

The Cash and cash equivalents raised substantially caused by prepayments from The Ministry of Foreign Affairs for the Strategic Partnership 'Global Alliance for Green and Gender Action' and from DOB Ecology.

# EXPLANATORY NOTES ON THE BALANCE SHEET

AS PER 31 DECEMBER 2017 IN EURO

## RESERVES AND FUNDS

Overview Continuity Reserve

Value end 2016	412.454
Result 2017	56.670
<b>Value end 2017</b>	<b>469.124</b>

The general reserve is a continuity reserve and it is designated to ensure that Both ENDS can complete or terminate ongoing projects in case of a significant shortfall of key sources of funding. To determine the size of the general reserve, Both ENDS follows the guidelines of the Dutch Fundraising Institutions Association (VFI). The guidelines allow a maximum reserve of 1,5 times the organisation's operational costs. The current general reserve of Both ENDS is 19% of the organisation's operational costs. To be able to meet the project obligations and if necessary legal and moral obligations in case of reduction or dissolving the organisation, Both ENDS is striving to raise the general reserve to at least 25% of the operational costs (600.000 euro).

## CURRENT LIABILITIES

A breakdown of the project amount to be invested is given in the Project Overview.

<b>Staff expenses due</b>	<b>2017</b>	<b>2016</b>
Salaries and holiday allowance	69.150	68.492
Taxes and contributions	48.412	48.094
<b>Total</b>	<b>117.562</b>	<b>116.586</b>
<b>Accruals and deferred income</b>	<b>2017</b>	<b>2016</b>
Payable on contracts with partners	1.481.665	912.684
Reservations	120.122	142.610
<b>Total</b>	<b>1.601.787</b>	<b>1.055.294</b>

## OFF-BALANCE SHEET COMMITMENTS

Both ENDS has a commitment to the rent of its office until December 2020. The rent per year is 85.270 euro (rent 2016, raised yearly by consumer price index (CPI) published by the Netherlands Bureau for Economic Policy Analysis (CPB)).

Other commitments are for the lease of 3 b/w printers, contracted for 5 years until 2020, costs 3.712 euro per year, 1 colour printer, contracted for 5 years until 2017, costs 719,48 euro per year and for the outsourcing of our ICT services, contracted for 3 years until 1-8-2018, costs 30.319 euro per year.

# EXPLANATORY NOTES ON THE STATEMENT OF INCOME AND EXPENDITURE

AS PER 31 DECEMBER 2017 IN EURO

## INCOME

Both ENDS is lead of a Strategic Partnership with the Dutch Ministry of Foreign Affairs: Fair, Green and Global Alliance. The Alliance receives a 5 year grant (2016-2020) from the Ministry. Since Both ENDS is responsible for this programme, the whole grant is included in the Both ENDS statement of income and expenditure. As income and expenditures of the Alliance Members are reported for the same amount, these don't have an impact on the result.

## OVERVIEW FUNDERS

The table gives an overview of all project funding.

	2017	2016
<b>Income from government subsidies</b>		
Ministry of Foreign Affairs - DGIS - Strategic Partnerships	4.846.674	4.419.321
Ministry of Foreign Affairs - DGIS - Human Rights Fund	522.976	455.708
<b>Total Income from government subsidies</b>	<b>5.369.650</b>	<b>4.875.029</b>
<b>Income from affiliated non-profit organisations</b>		
Joke Waller - Hunter Initiative Foundation	45.295	60.649
<b>Income from other non-profit organisations</b>		
Sustainable Energy Pool (anonymous)	604.763	961.944
DOB Ecology	348.258	
Charles Stewart Mott Foundation	73.377	158.758
KR Foundation	75.846	90.673
Wageningen University	45.950	18.375
Open Society Institute Foundation	43.966	3.433
Turing Foundation	35.000	1.119
Stichting Otterfonds	36.871	101.937
Wallace Global Fund	34.909	24.067
Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	31.303	52.547
CEE Bankwatch Network	15.198	16.238
Unesco - IHE	14.000	29.319
WWF Netherlands	11.671	3.329
Hivos	8.455	
ING Goede Doelen	4.917	4.066
Wetlands International	3.005	
University of Amsterdam	600	
Delft University of Technology	31	2.549
TEMA (EU)		25.667
Simavi		24.500
ViaWater		7.112
Milieudefensie		2.500
Solidaridad		2.500
IUCN National Committee of the Netherlands (IUCN NL)		2.500
<b>Total income from other non-profit organisations</b>	<b>1.388.120</b>	<b>1.533.133</b>
<b>TOTAL</b>	<b>6.803.065</b>	<b>6.468.811</b>

## EXPENDITURES

### Expenses spent on objectives

Due to the new project Communities regreen the Sahel funded by DOB Ecology expenses on Alternatives increased.

All direct and support costs are allocated to the objectives, the costs of fundraising, and to management and administration. The support costs are accounted to these activities based on hours spent by employees on the mentioned components. All employees register their spent time in the financial administration system. This allocation is given in the table Allocation of Support Costs. A breakdown of all direct project costs is given in the separate Project Overview.

### Fundraising expenses

The amount spent on Fundraising and Acquisition raised due to the fact that Both ENDS hired a full time employee for this task.

	2017		Goal 2017	2016	
	Incl. FGG partners	Excl. FGG partners	Excl. FGG partners	Incl. FGG partners	Excl. FGG partners
Ratio fundraising / total income raised	0,9%	2,1%	2,0%	0,7%	1,6%

### Management and administration expenses

The amount of expenses allocated to management and administration is higher than expected. The amount stated in the budget turned out to be unfeasible, based on spent time. The ratio did decrease a little compared to 2016.

	2017		Goal 2017	2016	
	Incl. FGG partners	Excl. FGG partners	Excl. FGG partners	Incl. FGG partners	Excl. FGG partners
Ratio M&A / total income raised	3,8%	9,1%	8,1%	3,9%	9,2%

# ALLOCATION OF SUPPORT COSTS

		SPENT ON OBJECTIVES		FUNDRAISING EXPENSES	MANAGEMENT AND ADMINISTRATION	TOTAL EXPENSES 2017	BUDGET 2017	2016
		Alternatives	Lobby and Advocacy					
Direct project costs	9,562,765	1,494,773	2,816,482	33,987		13,908,008	13,497,903	12,897,050
<b>Support costs</b>								
Communication expenses		3,912	12,287	1,036	5,991	23,226	25,000	23,318
Staff expenses		356,082	1,118,284	94,290	545,237	2,113,893	2,141,677	1,897,685
Accommodation expenses		20,936	65,749	5,544	32,057	124,286	138,000	128,234
Office and general expenses		19,400	60,927	5,137	29,706	115,171	183,701	138,264
Depreciation		3,294	10,344	872	5,044	19,554	21,184	18,905
Total support cost						2,396,130	2,509,562	2,206,406
<b>TOTAL</b>	<b>9,562,765</b>	<b>1,898,398</b>	<b>4,084,074</b>	<b>140,866</b>	<b>618,036</b>	<b>16,304,138</b>	<b>16,007,465</b>	<b>15,103,456</b>

# ALLOCATION OF SUPPORT COSTS

## SUPPORT COSTS

The total support costs are 9% higher than in 2016 and 4% lower than in the original budget. The increase of the support costs are caused by the growth of the organisation. In the course of 2016, a number of new employees was recruited. Salary costs have increased, because these colleagues have now been employed throughout the year.

Staff expenses	2017	Budget 2017	2016
Salaries	1.410.807	1.477.940	1.301.244
Social security costs	360.354	323.737	285.032
Pension expenses	213.217	220.000	202.435
Reimbursement travel	30.650	30.000	21.012
Training and courses	38.381	40.000	39.717
Other	60.484	50.000	48.245
<b>Total Staff expenses</b>	<b>2.113.893</b>	<b>2.141.677</b>	<b>1.897.685</b>

The raise in salaries is caused by the fact that employees hired during 2016 were employed for the entire year.

Social security costs raised because of above-mentioned and by higher social securities premiums.

Accommodation expenses	2017	Budget 2017	2016
Rent	85.269	88.000	84.014
Gas, electricity	21.848	25.000	21.503
Other	17.277	25.000	22.717
<b>Total Accomodation expenses</b>	<b>124.394</b>	<b>138.000</b>	<b>128.234</b>

Office and general expenses	2017	Budget 2017	2016
Office costs	17.747	27.000	21.386
ICT and telephone	48.339	51.300	59.093
Accounting costs	22.140	18.000	13.554
Auditor's fees	13.150	12.000	9.816
Consultancy fees	258	10.000	20.311
Travelling and hotel expenses	2.934	2.000	1.047
Subscriptions and memberships	8.370	9.000	8.677
Other	2.233	54.401	4.380
<b>Total Office and general expenses</b>	<b>115.171</b>	<b>183.701</b>	<b>138.264</b>

# PROJECT OVERVIEW

PROJECT / FUNDERS	BUDGET			
	Duration	Total budget	Invested through 2016	Budget for 2017 and further
"Dialogue and Dissent" Strategic Partnerships 2016-2020 Ministry of Foreign Affairs				
Fair, Green and Global Alliance	2016-2020	10.925.410	1.793.955	9.131.455
Global Alliance for Green and Gender Action	2016-2020	13.667.500	2.625.366	11.042.134
Upholding Human Rights, bridging the gender - environmental divide Human Rights Fund (Ministry of Foreign Affairs)	2014-2017	2.000.000	1.472.266	527.734
Support for Asian NGOs Sustainable Energy Pool	2016-	1.482.666	891.549	591.117
Communities regreen the Sahel DOB Ecology	2017-2020	2.922.450		2.922.450
Wetlands without Borders DOB Ecology	2017-2020	2.930.443		2.930.443
Supporting Indian CSOs 2 Sustainable Energy Pool	2017-2019	137.500		137.500
International Financial Institutions Program Charles Stewart Mott Foundation	2017-2018	170.000		170.000
Climate for Improvement: Challenging ECAs; hidden role in keeping the fossil fuel sector afloat KR Foundation	2015-2017	169.771	111.618	58.153
ISQAPER Wageningen University (EU)	2015-2020	196.250	41.979	154.271
Young Environmental Leadership Joke Waller-Hunter Initiative Foundation	2007-	1.364.326	1.319.031	45.295
Regreening Niger Turing Foundation	2017	35.000		35.000
Reorienting export credit policies: the case of Atradius DSB Foundation Open Society Institute	2016-2017	45.451	3.433	42.018
Global Pension Funds Meeting Wallace Global Fund	2017	34.906		34.906
Towards resilient agricultural systems and biodiversity conservation: Forest products for income in Southern Mali Stichting Otterfonds	2017-2018	34.893		34.893
Supporting Indian CSOs Sustainable Energy Pool	2015-2017	173.031	153.550	19.481
Koningschool School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	2004-	220.190	183.072	37.118
New corporate social responsibility policies for ECAs to phase out fossil fuel KR Foundation	2017-2019	135.000		135.000
EU DEAR CEE Bankwatch Network (EU)	2015-2017	88.780	38.577	50.203
The Dutch Soy Coalition Wetlands International, WWF Netherlands		40.000	25.324	14.676
Making European Export Credit Agencies accountable Foundation Open Society Institute	2017-2019	85.000		85.000
All Eyes on the Amazon Hivos	2017-	150.000		150.000
Investing in land and water: turning new climate finance mechanisms into tools for cooperation UNESCO-IHE	2014-2016	70.228	62.102	8.126
AfriAlliance UNESCO-IHE	2016-2020	70.969	3.431	67.538
Rich Forests Anton Jurgens Fonds, Koningschool, ING Goede Doelen	2015-2017	121.545	105.058	16.487
Indigenous Peoples, Forests, and Biodiversity Conservation: The Case of the Aeta of Mount Pinatubo Stichting Otterfonds	2016-2017	33.375	31.397	1.978
Fish4Food University of Amsterdam	2016-2018	1.890		1.890
Shifting Grounds Delft University of Technology	2015-2017	6.078	4.018	2.060
Participation is Power: Ensuring Women's Access to climate Finance Wallace Global Fund	2017-2018	33.856		33.856
Strengthening Grassroots Pension Fund Divest Invest Campaigns Wallace Global Fund	2017-2018	20.448		20.448
Afriwater Alliance ViaWater	2016-2017	20.000	7.112	12.888
Connecting Sustainable Agriculture Networks TEMA (EU)	2016	29.475	25.667	3.808
Negotiated Approach 2.0 Stichting Otterfonds	2016	30.000	30.000	0
Implementation NA Kenya Stichting Otterfonds	2016-2017	30.000	6.906	23.094
Towards resilient agriculture systems and biodiversity conservation: Tea farmers Cameroon Stichting Otterfonds	2016-2017	34.272	26.947	7.325
<b>TOTAL</b>		<b>37.510.703</b>	<b>8.962.358</b>	<b>28.548.345</b>



INVESTMENTS AND FINANCIAL COVER 2017						BALANCE SHEET SITUATION WITH FUNDERS As per 31-12-2017	
Staff & overhead	Various project costs	Third party funds	Financial cover	Total invested grants	Total Received	Project money to be invested	Project money to be received
1.575.504	162.493	266.374	2.004.371	3.798.326	4.734.344	936.018	
478.123	119.701	2.244.479	2.842.303	5.467.669	8.451.474	2.983.805	
115.194	65.032	342.750	522.976	1.995.242	1.900.000		95.242
		461.061	461.061	1.352.610	1.126.016		226.594
6.167	3.688	170.000	179.855	179.855	522.318	342.463	
24.757	10.535	133.111	168.403	168.403	601.650	433.247	
8.094	305	115.822	124.221	124.221	118.130		6.091
65.000	8.377		73.377	73.377	84.582	11.205	
32.216	25.937		58.153	169.771	169.771		
40.632	5.318		45.950	87.929	80.181		7.748
21.500		23.795	45.295	1.364.326	1.258.382		105.944
		35.000	35.000	35.000	35.000		
21.957	11.870		33.827	37.260	45.451	8.191	
7.000	27.906		34.906	34.906	34.906		
5.662	1.338	27.893	34.893	34.893	34.893		
17.045	1.267	1.169	19.481	173.031	173.031		
1.737	41	29.525	31.303	214.375	220.190	5.815	
15.500	2.193		17.693	17.693	80.497	62.804	
12.293	2.905		15.198	53.775	54.705	930	
14.461	215		14.676	40.000	40.000		
8.143	1.996		10.139	10.139	20.540	10.401	
8.306	149		8.455	8.455	79.153	70.698	
6.592	1.534		8.126	70.228	59.208		11.020
1.348	4.526		5.874	9.305	20.108	10.803	
	4.917		4.917	109.975	121.545	11.570	
1.978			1.978	33.375	33.375		
600			600	600	1.890	1.290	
	31		31	4.049	6.078	2.029	
2.000		-1.997	3	3	33.856	33.853	
				0	20.448	20.448	
				7.112	20.000	12.888	
				25.667	23.098		2.569
				30.000	22.500		7.500
				6.906	22.500	15.594	
				26.947	34.272	7.325	
<b>2.491.809</b>	<b>462.274</b>	<b>3.848.982</b>	<b>6.803.065</b>	<b>15.765.423</b>	<b>20.284.092</b>	<b>4.981.377</b>	<b>462.708</b>

## REPORT FOR "WET NORMERING TOPINKOMENS (WNT)

Starting 1 January 2013 the "Wet normering bezoldiging topfunctionarissen publieke en semipublieke sector (WNT)" Act applies for Stichting Both ENDS. The report below is prepared in line with the applicable regulation for Both ENDS in 2016.

The maximum remuneration according to the WNT for Both ENDS in 2017 was 168.000 euro for executives. The reported maximum amount per person and function is calculated based on the full-time equivalent in the labour agreement of the executive concerned. The full-time equivalent can never exceed 100%. For members of the Supervisory Board, a maximum of 15% (chairman) or 10% (other members) of the maximum amount for executives applies.

## REMUNERATION OF SENIOR OFFICIALS

Name	Danielle Hirsch	Paul Wolvekamp
Function	Director	Deputy Director
Period	1/1 – 31/12 2017	1/1 – 31/12 2017
Part time percentage	95%	84%
Former senior official	No	No
Notional employment relationship	No	No
Individual WNT-maximum (based on part-time percentage)	159.600	141.120
<b>Remuneration</b>		
Remuneration	82.627	59.179
Taxable expense allowances		
Provision post-employment benefits	8.951	7.915
<i>Subtotal</i>	91.578	67.094
Undue payments	-	-
<b>TOTAL REMUNERATION 2017</b>	<b>91.578</b>	<b>67.094</b>
<b>Data 2016</b>		
Period	1/1 – 31/12 2016	1/1 – 31/12 2016
Part-time percentage	95%	79%
Remuneration	79.040	52.660
Taxable expense allowances		
Provision post-employment benefits	8.949	7.458
<b>Total Remuneration 2016</b>	<b>87.989</b>	<b>60.118</b>

## SALARY BOARD

The members of the Board do not receive payment for their duties. Both ENDS has a liability insurance for the Board members. The total insurance premium is 1.378 euro per year. The maximum cover is 2.500.000 euro per year.

### Board member

Paul Engel	Chair
Jacqueline Duerinck	Secretary
Marianne van Duin	Treasurer
Evelijne Bruning	Member
Mariken Radstaat	Member
Jurriaan Regouin	Member

## REMUNERATION OF NON SENIOR OFFICIALS

In addition to the above persons there are no persons who in 2017 received a salary above the individual maximum WNT remuneration. There are no severance payments paid in 2017 to other officers to be disclosed by the WNT, or paid in previous years that should be disclosed by the WOPT (Wet Openbaarmaking Publiekgefinancierde Topinkomens) or the WNT.

## FTE

At the end of 2017 Both ENDS employed 29,9 FTE (2016 29,6 FTE).

## RELATED PARTY TRANSACTIONS

Members of staff are participating in the Boards, Advisory Boards, Review Committees or Steering Committee of

- CASA Socio-Environmental Fund, Brazil.
- CEE Bankwatch Network
- Eurodad
- Forest Peoples Programme (FPP)
- Joke Waller-Hunter Initiative Foundation
- MVO Platform
- NGO Forum on ADB
- Non-Timber Forest Products – Exchange Programme (NTFP-EP)
- Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden

In all cases, the financial transactions allocated to these parties are decided and controlled by staff members that are not directly related to the partner.

The aggregate amount of Both ENDS' transactions with these organisations amounted to:

	2017		2016	
	Grants received	Grants provided	Grants received	Grants provided
CASA Socio-Environmental Fund				190.000
CEE Bankwatch Network	15.198		16.238	
Forest Peoples Programme				5.000
Joke Waller-Hunter Initiative Foundation	45.295		60.649	
MVO Platform		8.000		8.000
NGO Forum on ADB				8.000
Non-Timber Forest Products - Exchange Programme (NTFP-EP)		250.000		287.500
Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	31.303		52.547	

# CONSOLIDATED BALANCE SHEET STICHTING BOTH ENDS AND STICHTING JOKE WALLER - HUNTER INITIATIVE

AS PER 31 DECEMBER 2017 IN EURO

	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>		
Tangible fixed assets	15.535	32.277
Financial fixed assets	999.151	993.921
Receivables		
Receivable project contributions	356.765	298.461
Debtors and other receivables	23.266	44.214
Liquid means	6.796.171	5.289.861
<b>TOTAL ASSETS</b>	<b>8.190.888</b>	<b>6.658.734</b>
<b>LIABILITIES</b>		
Reserves and funds		
General reserve Both ENDS	469.123	412.454
General reserve JHWi	989.550	1.020.116
Short-term debts		
Project funds to be invested	4.981.377	4.014.346
Creditors	42.499	39.936
Staff expenses due	117.562	116.586
Accruals and deferred income	1.590.777	1.055.297
<b>TOTAL LIABILITIES</b>	<b>8.190.888</b>	<b>6.658.735</b>

# CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE

	2017	Budget 2017	2016
<b>INCOME</b>			
Income from individuals	1.301	500	961
Income from Government subsidies			
Ministry of Foreign Affairs-DGIS Income for FGG Alliance members	9.562.765	9.750.000	8.687.993
Ministry of Foreign Affairs-DGIS	5.369.650	5.455.000	4.875.029
Income from other non-profit organisations	1.388.120	541.393	1.533.133
<b>Total income raised</b>	<b>16.321.837</b>	<b>15.746.893</b>	<b>15.098.077</b>
Other revenue	5.296	1.500	1.120
To be raised		259.072	
<b>TOTAL INCOME</b>	<b>16.327.132</b>	<b>16.007.465</b>	<b>15.099.197</b>
<b>EXPENSES</b>			
FGG Alliance members	9.562.765	9.750.000	8.687.993
Alternatives	1.898.398	1.862.772	1.674.294
Lobby and Advocacy	4.084.074	3.761.303	4.045.732
Total spent on objectives	5.982.472	5.624.075	5.720.026
Fundraising expenses	140.866	126.678	102.512
Management and administration expenses	618.036	506.712	592.924
<b>TOTAL EXPENSES</b>	<b>16.304.138</b>	<b>16.007.465</b>	<b>15.103.455</b>
<b>Balance of financial income and expenses</b>	<b>22.994</b>	<b>0</b>	<b>-4.259</b>
Financial income	3.110	15.000	7.498
<b>SURPLUS</b>	<b>26.104</b>	<b>15.000</b>	<b>3.240</b>
Appropriate of:			
General reserve Both ENDS	56.670	40.000	56.270
General reserve Joke Waller-Hunter Initiative	-30.566	-25.000	-53.992

# EXPLANATORY NOTES ON THE CONSOLIDATED ANNUAL ACCOUNTS

The investments made with the assets of the Joke Waller-Hunter Initiative Foundation are based on a defensive strategy and performed by Triodos Bank. The investment portfolio as per 31 December 2017:

	<b>Purchase value</b>	<b>Total unrealised investment result</b>	<b>Value as per 31 December 2017</b>
Equity	205.594	93.835	299.429
Bonds	698.958	764	699.722
<b>Total</b>			<b>999.151</b>
Received dividend			26.288
Interest			150
Expenses investments			-11.709
<b>Total realised investment result</b>			<b>14.729</b>

## INDEPENDENT AUDITOR'S REPORT

To: The Management Board of Stichting Both ENDS in Amsterdam,  
The Netherlands.

### A. Report on the audit of the financial statements 2017 included in the annual report

#### Our opinion

We have audited the financial statements 2017 of Stichting Both ENDS based in Amsterdam.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Both ENDS as at 31 December 2017 and of its result for 2017 in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board, and the Policy rules implementation of the Public and Semi-public Sector Senior Officials (Standard Remuneration) Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2017;
2. statement of income and expenditure for 2017; 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 and the Policy rules implementation of the Public and Semi-public Sector Senior Officials (Standard Remuneration) Act (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 Both ENDS 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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## **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 Management 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 Management 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 Public and Semi-public Sector Senior Officials (Standard Remuneration) Act (WNT). Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements the Board is responsible for assessing the foundation'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 foundation 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 foundation's ability to continue as a going concern in the financial statements.

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

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

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

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



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

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 foundation'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 foundation'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 foundation 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.

Because we are ultimately responsible for the opinion, we are also responsible for directing, supervising and performing the group audit. In this respect, we have determined the nature and extent of the audit procedures to be carried out for group entities. Decisive were the size and/or the risk profile of the group entities or operations. On this basis, we selected group entities for which an audit or review had to be carried out on the complete set of financial information or specific items.

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, 29 May 2018

Dubois & Co. Registeraccountants

Signed on original by:  
A.P. Buteijn RA



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