

# Annual Report

## 2021



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# Glossary



## **CtGA**

Change the Game Academy: a programme of Wilde Ganzen and NPOs, through which we offer training and coaching to organisations abroad to raise funds in their own countries and to stand up for their own rights.

## **LPO**

Local Partner Organisation. An organisation in a developing country that is an executor of projects, and is in direct contact with people in the community who are living in poverty. See also [Appendix 1](#).

## **Active Initiators**

Everyone who wants to tackle poverty in the world. Whether you are actively involved in a development project, support a project, or are living in poverty yourself and improve your own life - every active initiator makes the world a little better.

## **NPO**

National Partner Organisation. This is a foreign organisation that helps to shape, implement and coach on the course of Change the Game Academy. For a complete list, see [Appendix 2](#).



## **Developing Countries**

By referring to developing countries, we mean low- and middle-income countries according to the [DAC-list](#), which is compiled by the Organisation for Economic Co-operation and Development. Wilde Ganzen follows this list.

## **PDI**

Private Development Initiative. Organisation or foundation which fundraises in the Netherlands and collaborates with Wilde Ganzen to make projects succeed in other countries. See also [Appendix 1](#).



## Retrospective

The coronavirus pandemic in 2021 meant that we were again faced with great uncertainties, having to constantly adapt and switch between the office and home office. Fortunately, we were easily able to keep in touch with our partner organisations online. At the same time, we missed real life encounters, which hampered team building, learning, innovation and networking.

It was all the more gratifying that the Wilde Ganzen Partner Day was able to go ahead live with 270 participants from 200 PDIs, who rated the day an 8.5 - the highest score ever. Last year we paid more attention to the involvement of local communities in developing countries, the strength of their LPOs, and long-term cooperation. We also chose 15 focus countries, where partners are given additional opportunities for learning together, collaboration and organisational strengthening. In total, we funded 268 projects, slightly more than planned.

In addition, we worked hard to stimulate local fundraising in developing countries themselves, so that organisations become less dependent on foreign aid and can continue under their own steam. Many organisations were trained in this with the Change the Game Academy. The interest in these

trainings and this theme grew strongly, so that we were invited to speak about the importance of local fundraising at a side event of the UN General Assembly.

Despite the coronavirus pandemic, we expanded our activities significantly in 2021. We had a successful launch of Giving for Change, a €24 million grantmaking programme focused on local fundraising. Furthermore, thanks to a solid, high-quality internal organisation and highly professional staff, we were able to cope with the challenges. The Supervisory Board was also of great value with a fine balance between close involvement and professional distance. This delicate balance was carefully guarded by outgoing chairman Harm Bruins Slot, for which many thanks and respect is due. Fortunately, thanks to Anita van der Wal's succession, the chairmanship is in excellent hands.

We ended the year financially healthy, partly thanks to generous contributions. To all our loyal donors, funders and organisations who have supported the projects and our work: thank you!

**Kees de Jong**  
Director



# Financial Results 2021



# Income and Expenses

Amounts x 1.000	Result 2020	Budgeted for 2021	Result 2021
Income from individuals	10.505	9.671	7.911
Income from businesses	88	20	112
Income from lottery organisations	900	900	900
Government subsidies	396	5.073	3.909
Income from other non-profit organisations	11.178	10.040	8.833
<b>Total income</b>	<b>23.067</b>	<b>25.704</b>	<b>21.666</b>

Expenditure for objectives	20.540	23.232	20.090
Fundraising costs	2.032	2.056	1.583
Management and administration costs	627	525	606
<b>Total expenses</b>	<b>23.198</b>	<b>25.814</b>	<b>22.279</b>

<b>Balance of income and expenses</b>	<b>-131</b>	<b>-109</b>	<b>-614</b>
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## **Individuals**

From private individuals, we received an amount of 7.9 million euros in 2021. That is 1.8 million euros less than budgeted. This is due to the difference in the way we recorded bequests in our administration. From 2021 onwards, income from bequests will be processed in the year in which the deed of distribution or the account of the bequest is received, instead of the year in which the amount of the bequest can be reliably determined. This adjustment resulted in a one-time lower valuation in 2021.

## **Subsidies**

The increase in subsidies from governments compared to 2020 is due to the fact that the Ministry of Foreign Affairs has awarded 24.2 million euros in subsidies for the Giving for Change programme for a period of 5 years. The income from subsidies is ultimately 1.2 million euros less than budgeted. This is partly because Giving for Change is starting up this year.

The actual results were 1.2 million euros less than assumed in the budget. Due to effects of the coronavirus pandemic, many PDIs found it more difficult to raise funds for approved projects.

## **Expenditure for objectives**

This year, we spent approximately 3.5 million euros less on our objectives. This is mainly because the average size of projects, which decreased due to the consequences of the coronavirus pandemic and the start-up of Giving for Change.

## **Fundraising costs**

In 2021 we spent less money on face-to-face fundraising. However, the cost for management and administration are higher than budgeted. Due to the transition to the Cloud, there were higher costs for hard en software services in 2021.

# Expenditure Rates

% of costs	Objective	Result 2020	Budgeted for 2021	Result 2021
Expenditure for objectives	84	88,5	90,0	90,2
Fundraising costs	12	8,8	8,0	7,1
Management and administration costs	4	2,7	2,0	2,7

% of income	Objective	Result 2020	Budgeted for 2021	Result 2021
Fundraising costs	12	8,8	8,0	7,3



# Drive, Approach and Goals

# Vision, Mission and Ambition

**Wilde Ganzen exists because there is poverty in the world. We are shocked by the injustice and the suffering that poverty causes. Changing that is what drives us.**

Poverty paralyses initiatives. It undermines relationships. It ignores talent. It destroys pride and promotes shame. Millions of courageous, strong and hardworking people are held back by poverty. They give the best they have, but poverty puts them at a disadvantage, day in and day out.

Wilde Ganzen fights poverty all over the world. We stimulate projects set up by people in developing countries, in collaboration with Dutch initiators. We support these small-scale projects by means of financial resources, advice, expertise and our network. We also strengthen the self-reliance of people in developing countries and their organisations, particularly in raising funds in their own countries. This will lead to a structural improvement of their situation and future.

## **Our Vision**

A world in which people who are living in poverty are capable of improving their situation and their future themselves.

## **Our Mission**

Wilde Ganzen fights poverty all over the world. By means of financial contribution, knowledge and expertise, we stimulate projects and social organisations that are a result of a joint initiative of enthusiastic Dutch people and people living in poverty. The projects and companies are small-scale

and produce visible results. We also strengthen the power of people living under poor conditions to mobilise funds and resources in their own countries. This will lead to a direct and structural improvement of their situation and a promising future.

## **Our Ambition**

Wilde Ganzen wants to be the leading supporter of active initiators in the Netherlands and their local partner organisations. In addition, our programmes set the standard for local fundraising and lobbying in at least ten low, and middle-income countries.

## **Our Strategy**

Our support can only make a difference if it is in tune with local needs in developing countries. That is why we support active initiators who work for social organisations that have a lot of contact with the community in their neighbourhood. One individual can be highly driven, but without a strong organisation, a steady stream of income and support from the community, one will not achieve impactful results. That is why we offer these organisations training and coaching, in addition to support for projects. This is carried out through our Change the Game Academy and Giving for Change programmes. We also bring organisations into contact with each other, to facilitate knowledge exchange. Where necessary, we provide additional funding to strengthen organisations. Ultimately, we want this support to ensure that communities are well organised, resilient, have a voice, and have access to relevant basic services. This takes both time and commitment, and is the reason we increasingly enter into long-term cooperation with partners.



## Shift the Power

Poverty reduction will not succeed if imposed from above by foreign donors. People only take lasting responsibility if they can decide for themselves how they want to get out of poverty. Wilde Ganzen therefore endeavours to play a supporting role. Within the framework of the #ShiftThePower discussion, we started talking to other donor organisations about how central it will be to their approach to implement change by shifting ownership from the bottom up.

We recognise that civil society organisations all over the world that stand up for civil rights are unfortunately being thwarted. This makes it all the more important to support the initiatives of active initiators who want to raise funds locally, who lobby to hold governments accountable for public affairs, who advocate for better laws and regulations, and who wish to share knowledge and information. Strong organisations thus become financially stronger, have more influence with the local government and are better able to stand up for the rights of their supporters. Our new Giving for Change programme has played an important role in this since the beginning of the year (see [page 34](#)).

## Global Citizenship

Finally, we recognise the importance of as many Dutch people as possible actively contributing to poverty reduction and the movement towards a just world. This is the reason we share positive, people-oriented stories about partners and their projects with PDIs, cooperation partners, donors, volunteers and followers of Wilde Ganzen. It is great to see many PDIs we work with actively contributing to global citizenship by involving their supporters in their partners and projects. At the European level we work together with fellow organisations to promote global citizenship in Europe.

## Sustainable Development Goals

Everything we do is in line with the Sustainable Development Goals (SDGs). These are the 17 goals for a sustainable and fair world, as adopted by all member states of the United Nations.

Since we finance development projects and do not execute the projects themselves, Wilde Ganzen contributes particularly to SDG 17: Strengthen the means of implementation and revitalise the global partnership for sustainable development. We do this by strengthening partnerships between PDIs and LPOs.

The projects we support also contribute directly to achieving SDG 1 to SDG 7.

- SDG 1:** End poverty in all its forms everywhere.
- SDG 2:** End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
- SDG 3:** Ensure healthy lives and promote well-being for all at all ages.
- SDG 4:** Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
- SDG 5:** Achieve gender equality and empower all women and girls.
- SDG 6:** Ensure availability and sustainable management of water and sanitation for all.
- SDG 7:** Ensure access to affordable, reliable, sustainable and modern energy for all.



# Our Goals

We have developed our strategy into seven concrete goals:

Purpose	Intended Result	Results 2021
<b>1. People living in poverty are more self-reliant for their basic needs</b>	An increase in the number of people living in poverty who continue to make use of basic services in their own country.	See <a href="#">page 22</a>
<b>2. LPOs are less dependent on foreign aid</b>	Less dependent on LPOs by means of training and supervision and a growing support for local fundraising in their own countries.	See <a href="#">page 30</a>
<b>3. Leading Support to PDIs</b>	Customer-oriented services and expert advice.	See <a href="#">page 25</a>
<b>4. Being a leader for donors</b>	Growing income stream through visibility and appreciation by means of effective fundraising.	See <a href="#">page 37</a>
<b>5. Being a leader for the Dutch public</b>	Strengthening our brand position and increasing brand awareness.	See <a href="#">page 40</a>
<b>6. Being an international leader in the sector</b>	Increased trainees' satisfaction, strengthened brand position and presentation at international events of the Change the Game Academy.	See <a href="#">page 32</a>
<b>7. A strong internal organisation</b>	Satisfied employees through continuous quality improvement of ICT, HR, Finance & Control.	See <a href="#">page 43</a>

# Important Risks

Various risks can prevent us from achieving our objectives. We analyse these risks annually and take measures to reduce them. **These are the most important risks:**

Risk	Measures
<b>Negative publicity e.g. about the project, the cost of work, the organisation, or behaviour of employees or external recruiters.</b>	<ul style="list-style-type: none"> <li>• Conforming to CBF standards, as well as standards for remuneration of directors of charities.</li> <li>• Having an up-to-date integrity policy, code of conduct, crisis plan and whistleblower scheme.</li> </ul>
<b>The impact of the coronavirus crisis, including delayed start of projects, postponement of courses, fewer opportunities to travel, increased uncertainty of income.</b>	<ul style="list-style-type: none"> <li>• Paying constant attention to the impact of the coronavirus crisis.</li> <li>• Converting classroom training to online courses.</li> <li>• Exercising extra effort on the recruitment of new PDIs.</li> <li>• Making adjustments to the multi annual budget.</li> </ul>
<b>Due to the war in Ukraine, income has reduced (destination shift).</b>	<ul style="list-style-type: none"> <li>• Tightly monitoring revenues.</li> </ul>
<b>Fraud within a project.</b>	<ul style="list-style-type: none"> <li>• Checking partners against our terms and conditions.</li> <li>• Having a fraud policy and register.</li> <li>• Transferring money mostly in parts.</li> <li>• In case of possible fraud, halting payments and initiating investigations.</li> </ul>
<b>Too few good high quality project applications.</b>	<ul style="list-style-type: none"> <li>• Intensifying recruitment activities.</li> <li>• Focusing on customer retention.</li> <li>• Online coaching of LPOs.</li> <li>• Continuing research and exchange with partners.</li> </ul>
<b>LPOs and NPOs are hampered in their work by government restrictions; there is a global trend of <i>shrinking civic space</i>.</b>	<ul style="list-style-type: none"> <li>• Lobbying via Giving for Change; cooperating with ICNL, CIVICUS, WINGS.</li> <li>• Attending meetings, conferences and webinars.</li> <li>• Capacity building of LPOs to address local government.</li> </ul>
<b>Project objectives are not achieved.</b>	<ul style="list-style-type: none"> <li>• Following a careful application procedure with a clear explanation of threshold criteria.</li> <li>• Tightened process for reporting.</li> <li>• If in doubt, using local consultants.</li> </ul>
<b>Loss of income due to disappointing fundraising, decrease in inheritances, and legislations that hamper fundraising.</b>	<ul style="list-style-type: none"> <li>• Focusing on donor retention.</li> <li>• Focusing on online recruitment.</li> <li>• Strengthening our positioning with funds.</li> <li>• Placing greater commitment towards the acquisition of estates.</li> </ul>

A woman with dark hair pulled back, wearing a red and white patterned top and a grey cardigan, smiles as she holds up two large white radishes with green leaves. The background shows a hazy mountain range under a blue sky. A blue diagonal bar is in the top left corner.

# Our Support in Practice



## Small but Mighty

Tourists worldwide flock to Uganda's Bwindi Impenetrable Forest to see the rare mountain gorillas. "Until the 1990s, this was also the home of the Batwa people," says Sarah Pacutho, trainer of Change the Game Academy. "To protect the nature reserve, this group was forced to leave. They lost all their possessions and now live in great poverty, with all the negative consequences that go with it." The social organisation Kadolha is committed to this community. But the foundation is small, with little experience. Board members

attended training sessions at Change the Game Academy and used their acquired knowledge to actively help the Batwa. "They started talking to the local government and together they tackled health care. This made a huge difference for the Batwa," says Pacutho. "And they did it without spending millions, but by asking for donations locally."

*This project contributes, amongst other things, to [SDG 17: Partnership to achieve the goals.](#)*

## A Green Oasis

Vast agricultural fields that are barren and dry. Here and there, a skinny cow by the side of the road. And then, suddenly, there is a green oasis. Young bushes blooming, small trees bearing fruit for the first time and birds and insects flying from branch to branch. In India, one million trees are being planted with the

support of Wilde Ganzen. These ensure better soil fertility and less erosion. The farmers are only too happy with it.

*This project contributes, amongst other things, to [SDG 13: Climate Action.](#)*

# A Pump from other People

Tharaka-Nithi in Kenya is a very dry area, with the biggest problem for communities being access to healthy drinking water. Some time ago, two foreigners dug wells there with the best of intentions. When the pumps broke down, problems arose. "Some residents called the wells "Za hao watu", which means something like "From those people", says director Daniel Kiambi of the LPO Rural Initiatives Development Program (RIDEP). "The community did not consider it their responsibility to maintain the pumps. Our goal

was to let the residents themselves become the engine of change in their lives."

Thanks to the efforts of RIDEP, half of the money needed to improve water management in the area was raised. Wilde Ganzen and KCDF, our national partner in Kenya, contributed the other half.

*This project contributes, amongst other things to [SDG 6: Clean water and sanitation](#).*

# Delicious Strawberries

Comparing apples and oranges? That is what 20-year-old Enrique Gómez Castro does best. Thanks to Jovem, a school for agricultural engineering in Peru, he knows everything about fruit, especially strawberries. This year, his harvest is so good that it enables him to pay for his education.

Wilde Ganzen and our partner organisation, Solid, support this school so that even more young people can start their own businesses.

*This project contributes, amongst other things, to [SDG 4: Quality education](#).*



A woman in a green short-sleeved shirt and a brown patterned skirt is smiling and balancing a pink bucket on her head. She is standing in a garden with trees and other people in the background. A blue diagonal bar is on the top left.

# Projects

The Projects Department provides advice, coaching and financial contribution to active initiators. In addition, employees monitor all projects and their results.

# Working Method



Wilde Ganzen believes in local ownership. Civil society organisations that represent the interests

of people living in poverty are the owners of projects, not us or the PDI. Together with their Dutch partner, these LPOs submit an idea to us, and we reinforce their plans with financial support and advice, as well as bring organisations into contact with each other.

PDIs play an important role in this. Their input and involvement is invaluable and contributes to the support base for development cooperation in the Netherlands. We like to work with PDIs to give local organisations even more power. In this way, we achieve sustainable results.

# Results 2021

2021 was again marked by the coronavirus pandemic. Emergency government measures worldwide caused an increase in poverty. Our partners found it more difficult to secure funding, so more projects were submitted with smaller budgets. Nevertheless, it is positive that we were able to approve 283 projects.

This year, we have further developed our services to LPOs. An important result of that is LPOs can also now qualify for long-term funding. This means we no longer enter into a contract for a single project, but we give the LPO security by offering long-term financial support. In this way, they can work in a sustainable manner on improvements in and with a community, and to strengthen their organisation.

## Premium on local fundraising

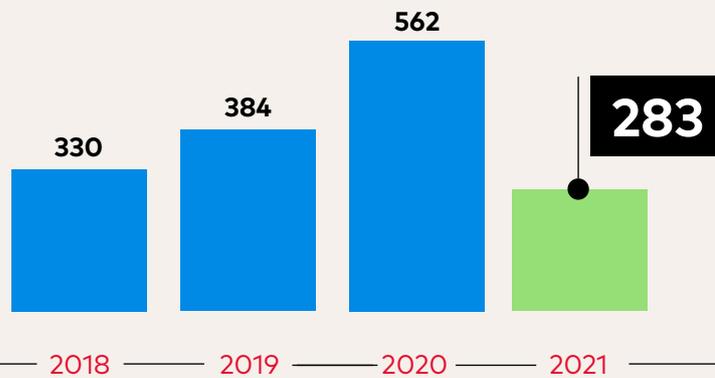
After a successful pilot in India, Wilde Ganzen has started to give a premium on funds that the LPO raises locally. With this our intention is to stimulate and increase local fundraising, therefore reducing LPOs dependency on foreign funding. We also believe that community involvement increases when they themselves contribute to the funds. The pilot showed that LPOs appreciate learning more about this subject. They therefore receive training on this subject from Change the Game Academy. PDIs indicate that this in turn creates a more balanced cooperation with their partners. This pilot runs alongside our Match Funding programme, in which we also offer a premium on locally raised funds, however, this programme concerns project partners without a PDI ([see also page 33](#)).

# Number of Approved Projects

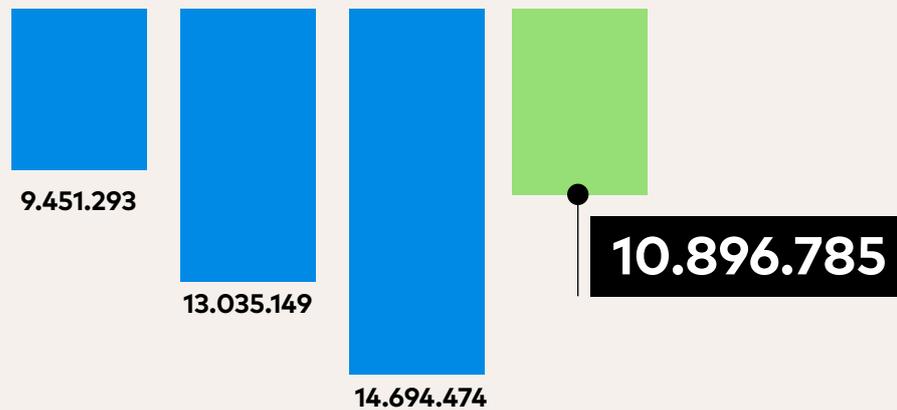
After the record number of projects in 2020, we have at a lower number this year. In 2020, an exceptionally high amount of emergency aid was given through the Wilde Ganzen Corona Fund, which explains the high number of projects that year. Our goal for this year was to approve 250 projects. In the end, we approved 268. We also supported 15 projects within the Match Funding programme. This is a considerable decrease, which you can read about on [page 33](#).

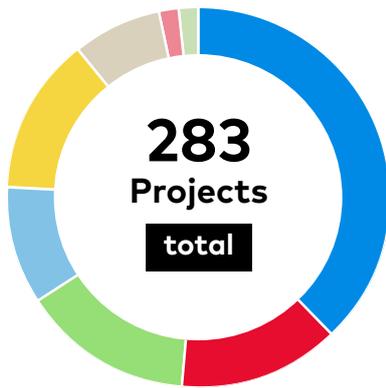
The total premium payment was lower than planned because of the smaller project budgets. Smaller projects or fewer applications do not, however, say anything about the scope. Through sustainable cooperation, commitment to quality and a smart deployment of people and resources, there is often a flywheel effect and, in the long run, more people emerge from poverty.

## Number of projects approved



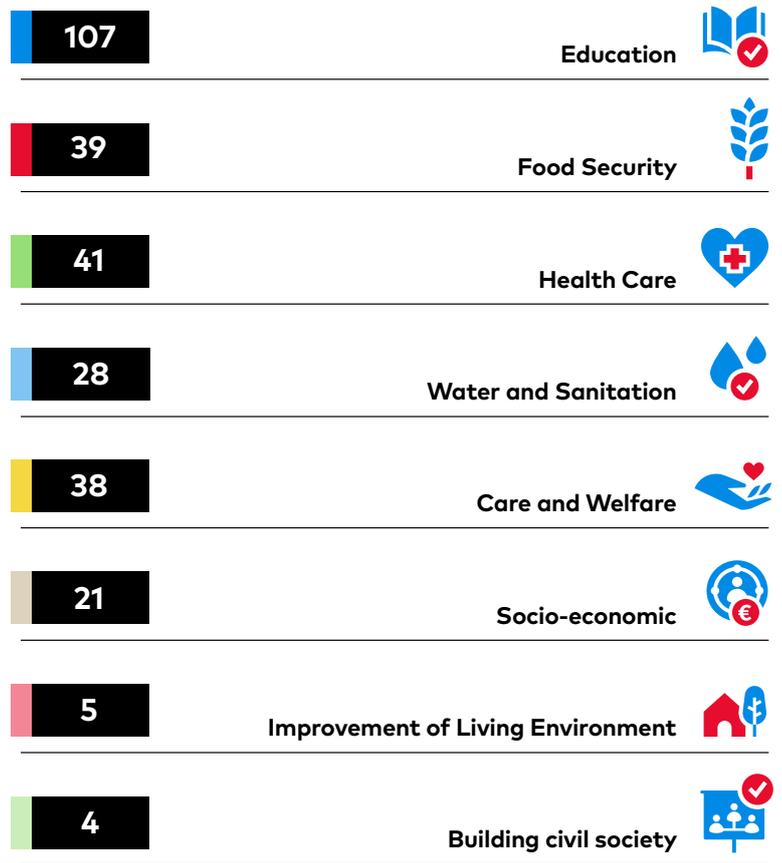
## Total budget in euros





## Approved projects per sector

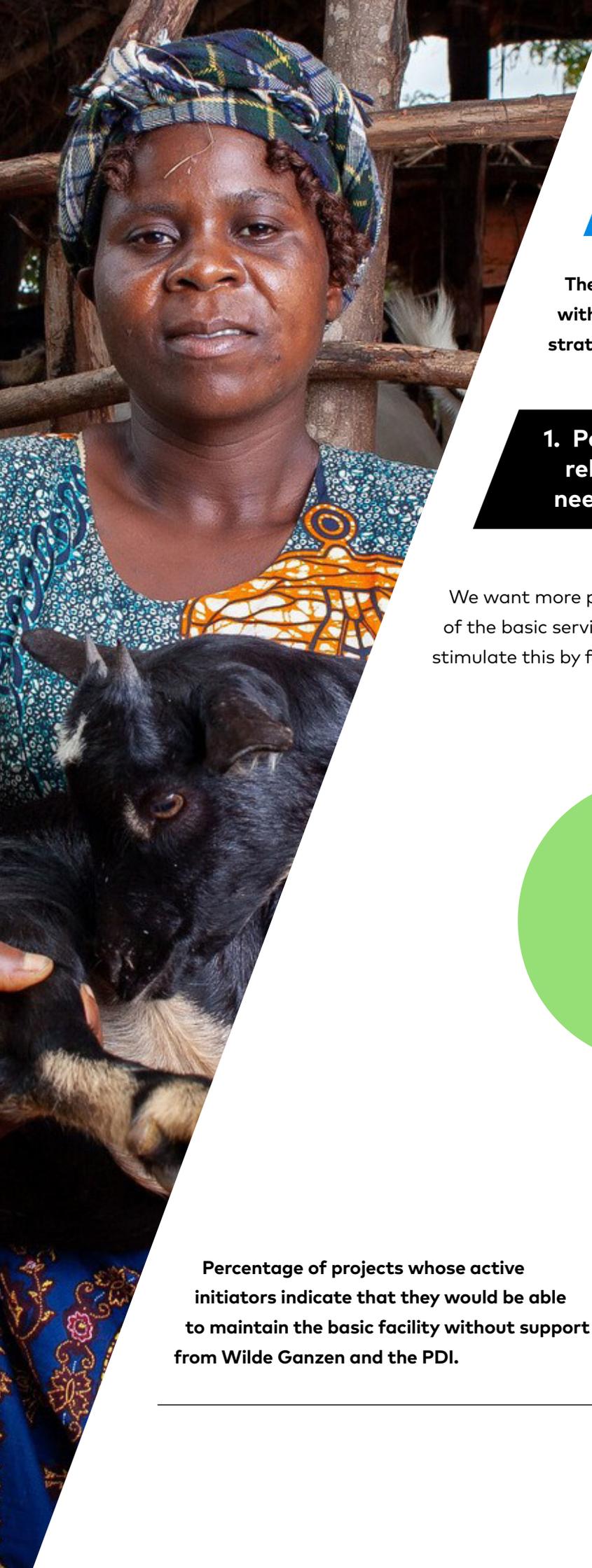
See [Appendix 1](#) for a complete list of approved projects.



## Country overview

In 2021, we supported projects in 55 countries.



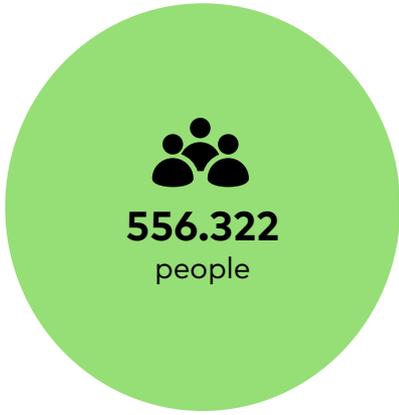


# Targets 2021

The Projects Department has the following goals within the framework of the 2020-2023 multi-year strategic policy plan:

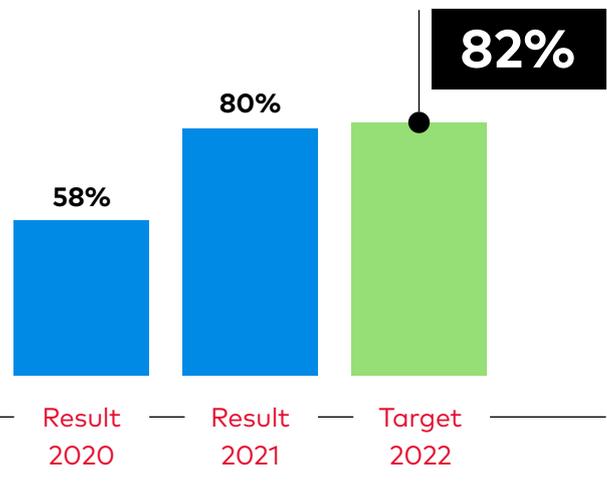
## 1. People in poverty are more self-reliant with regard to their basic needs

We want more people living in poverty to continue to make use of the basic services provided by the projects we support. We stimulate this by focusing on local ownership.



They benefited from projects co-supported by Wilde Ganzen

Percentage of projects whose active initiators indicate that they would be able to maintain the basic facility without support from Wilde Ganzen and the PDI.



## Planned actions in 2021

## Result

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### Co-financing 250 partners

Target met with a total of 268 partners.

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### Coaching LPO and PDI on the strategy of Wilde Ganzen

By 2021, the consultants will be able to provide a sizable amount of online coaching to PDIs and LPOs. We have also started to share our vision with blogs and white papers. Forms and databases have been adapted, and an informative leaflet about our policy emphasis has been prepared. In 2022 we are going to organise a day with PDIs on the capacity building of LPOs.

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### Appropriate support for project partners

We are increasingly working on long-term cooperation and thus encourage and value community participation and strengthening of LPOs. Our employees emphasise this capacity building in their communications. Over 40 organisations participated in the first capacity building pilot.

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### Selecting 15 focus countries

To strengthen LPOs, we have selected 15 countries where we will set up linking & learning sessions and promote cooperation. These 15 countries are: Burkina Faso, Cambodia, Ethiopia, Gambia, Ghana, India, Indonesia, Kenya, Malawi, Nepal, Uganda, Sri Lanka, Tanzania, Zambia, South Africa.

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### Contracting and training of 30 partners through Wilde Ganzen Klein (new partners with projects smaller than €6,000)

15 new partners have submitted project proposals that have been approved.



# A Year of Living and Working in Uganda

Within the framework of a Young Expert Program, Project Advisor Imke Straaten is residing in Uganda for a year. She is in discussion with our partner organisations to find out how they involve the community, what they need as an organisation and how Wilde Ganzen can best support them.

"Since I have lived here, I have come to believe even more in the power of local organisations," says Imke, "The scale of an organisation and the size of the budget has no bearing on the results. I am impressed! The partner organisations Wilde Ganzen works with, all have their own vision and way of working to involve the community in tackling problems. And that works, I can see it here with my own eyes. Despite all the challenges - from lack of money and resources, power cuts to failing government agencies - plans are implemented and goals are achieved."

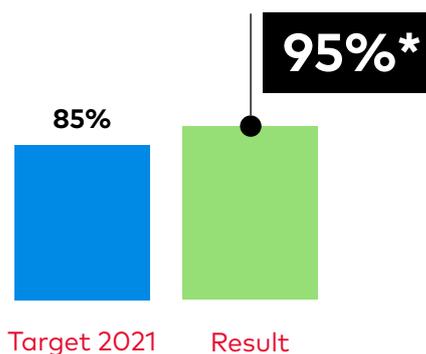
"Of course there will be a degree of power imbalance, because we are the donor. But living and working here now, I get to know the people behind the organisations much better (and they me) and understand the Ugandan context a bit more every day. The Ugandan partners like to meet face-to-face; then you really get to know each other and you increase the trust to share information. Partner organisations also get the chance to give feedback on our working methods. For me as an advisor, that is extremely valuable and instructive. I will take the knowledge and experiences of the partner organisations in Uganda back to the Netherlands to share with colleagues, Private Development Initiatives and of course local organisations elsewhere in the world."

Imke's experiences can be followed via [wildeganzen.nl/imke](https://wildeganzen.nl/imke).



## 2.2. Leading support for PDIs

Wilde Ganzen wants to be a leader among PDIs. In order to make this visible, we want more PDIs to recommend Wilde Ganzen to others. To achieve that, we want to increase satisfaction through expert advice and customer-oriented service.



The percentage of PDIs that is satisfied with our services



The mark given to us by PDIs (on a scale of 5)

\*On the basis of customer research among 177 PDIs that have submitted an application to us for which a positive or negative decision has been taken.

### Planned actions in 2021

### Result

#### Adequate information provision

The explanation of cooperation on the website has been improved. We organised learning sessions and are working on new communication tools.

#### Inspire PDIs to coach LPOs

A well-attended Wilde Ganzen-Partin Day was organised. Kenyan partners provided training in the Netherlands and we were present at four country days with workshops on impact, community participation and local ownership.

#### Strengthen PDIs in Europe, Belgium and the Netherlands

Wilde Ganzen is a co-founder of CIGS and there are several partnerships to strengthen PDIs (see [Appendix 2](#)).

#### Recruiting 90 new PDIs

76 new PDIs have been recruited, which we were pleased about given the lockdown measures. However, it is less than we had hoped for. A campaign to recruit new PDIs was therefore launched this year and will continue into 2022.

#### Strengthening support for world citizenship

We stimulate this with blogs, webinars and the cooperation with Vice Versa.



# Programmes

Besides supporting projects, strengthening local organisations is an important component of Wilde Ganzen. We do this with our Change the Game Academy, Match Funding and Giving for Change programmes

The programme that provides training and coaching to local partners

# Change the Game Academy

Many civil society organisations that Wilde Ganzen cooperates with largely depend on foreign funding. This makes them vulnerable and increases their risk of becoming donor-driven and losing sight of their own priorities for development. We also recognise that repressive governments increasingly obstruct the work of CSOs, for example when they focus on human rights or environmental issues.

Change the Game Academy provides an answer to these challenges. We do this by:

- Training local organisations to raise funds domestically.  
This reduces dependency on foreign donors, and increases community involvement and thus the legitimacy of their work.
- Training local organisations on mobilising support and holding their own governments accountable.  
With a large constituency, organisations are better able to hold their governments accountable.



**CHANGE  
THE GAME  
ACADEMY**

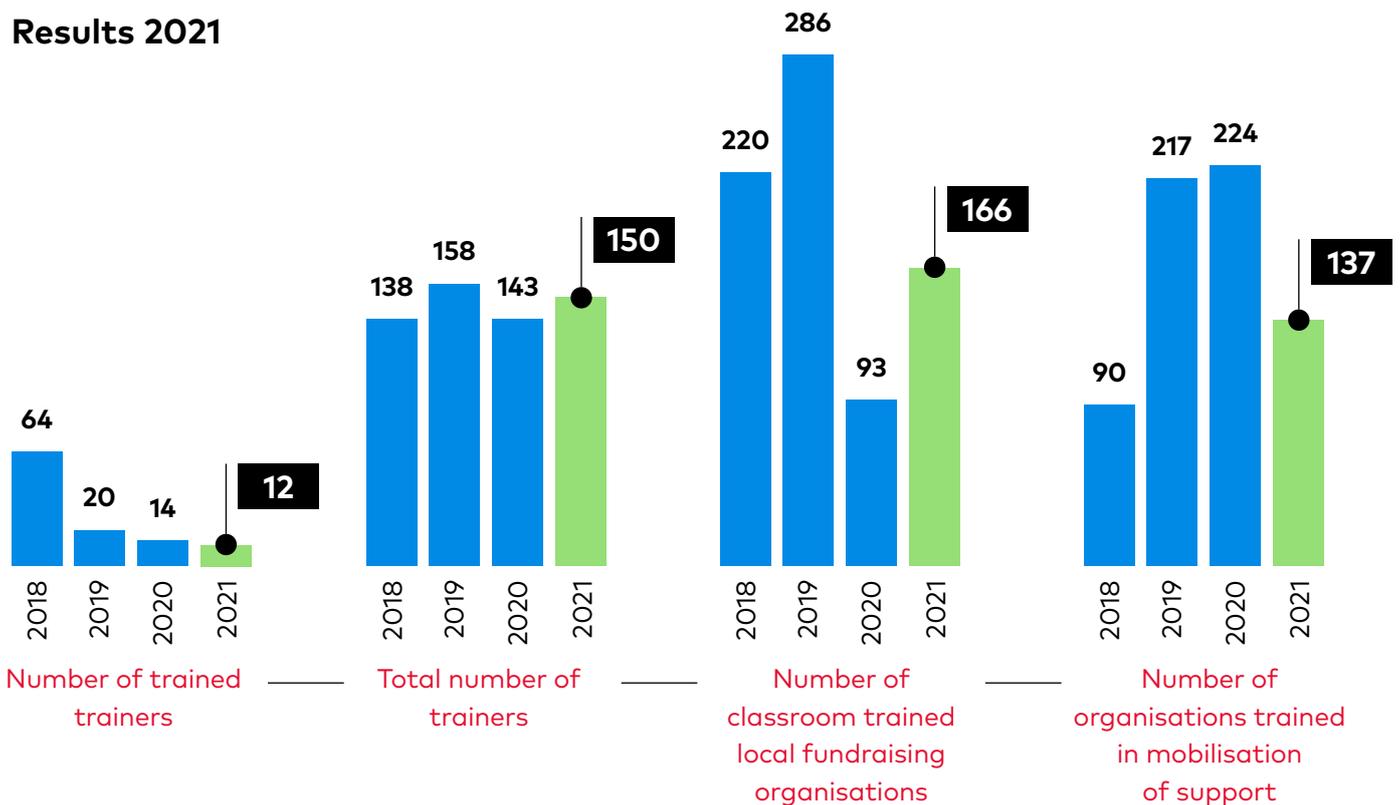
# / How

Change the Game Academy offers e-learning, classroom-based courses and individual coaching through a network of National Partner Organisations. These NPOs co-develop the trainings, ensure that course materials fit the local context, carry out the trainings and coach the participants. The NPOs determine which organisations from their countries participate in the training courses. Through a train-the-trainer programme, new trainers are trained for existing countries and for expansion to new countries. Every year, the most committed directors and staff of

the NPOs and Wilde Ganzen (online) meet to set out the guidelines for the next year. The trainees rate the training courses with an average of 4.5 on a scale of 5.

Change the Game Academy is accessible worldwide through our multilingual website and app. Classroom training is available in 12 countries: Brazil, Burkina Faso, Cambodia, Ethiopia, Ghana, India, Kenya, Nepal, Uganda, Sri Lanka, Tanzania and South Africa. See [Appendix 2](#) for an overview of the involved NPOs.

## Results 2021



The coronavirus pandemic had a major impact on classroom training. Many meetings could not take place this year. In 2020, we worked hard to improve the e-learning modules and this year, we reaped the benefits of that. The number of online participants in training courses has sharply risen. Trainers who were unable to conduct classroom training sessions

have made good use of their time by improving course materials. As a result, the quality of the training courses and range of materials on offer has improved. Poor internet connections in some countries is still a challenge, but online training gives us the opportunity to reduce the cost of training and reach more people.

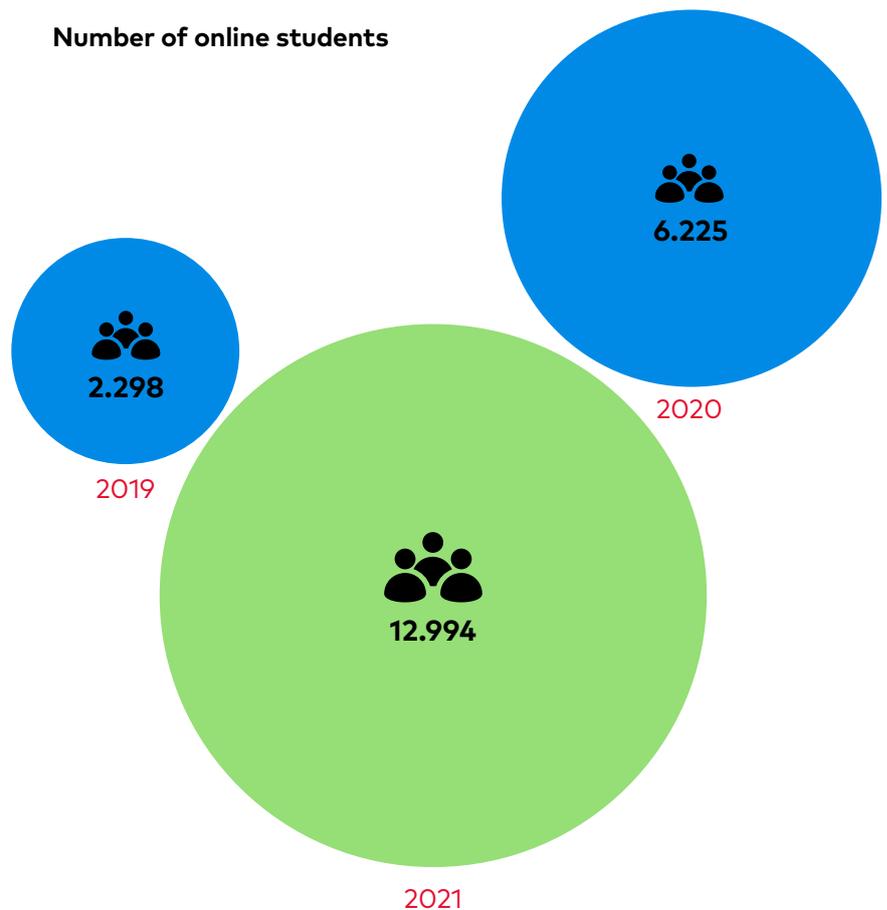
## KidsRights

KidsRights brings children's rights to the attention worldwide. Since 2020, this organisation has been using Change the Game Academy as a *private label*. Under their own name, they train young *changemakers* to ensure that children are heard.

"These trainings are crucial for us and for the youngsters", says Marc Dullaert, chairman of KidsRights. "It provides a solid foundation for all plans and activities.

The fact that you can get a formally recognised diploma (from NCOI) stimulates the participants even more. Besides providing the formula, Change the Game Academy always helps out. The local trainers not only have a lot of experience, but are crucial to the success of the training courses."

## Number of online students



This year, government control has been strengthened in more than 120 countries. This is happening particularly in India, Brazil, Tanzania and Uganda. Critical civil society organisations find it increasingly difficult to operate. Permits are being withdrawn and foreign donations are being banned. For us, this means that Change the Game Academy is becoming increasingly relevant. Organisations that are able to raise funds locally and can mobilise large support bases have a better chance of survival and are taken more seriously by local authorities.

There is an increasing interest from other aid organisations in having their partners participate in Change the Game Academy, for example from KidsRights, Brot für die Welt, Sparkassenstiftung, Leger des Heils and BothEnds. Misereor and Ford Foundation helped pay for trainings in Brazil. For example, young people who are involved in protecting nature in the vulnerable Amazon region were able to attend training courses and receive diplomas.



# Targets 2021

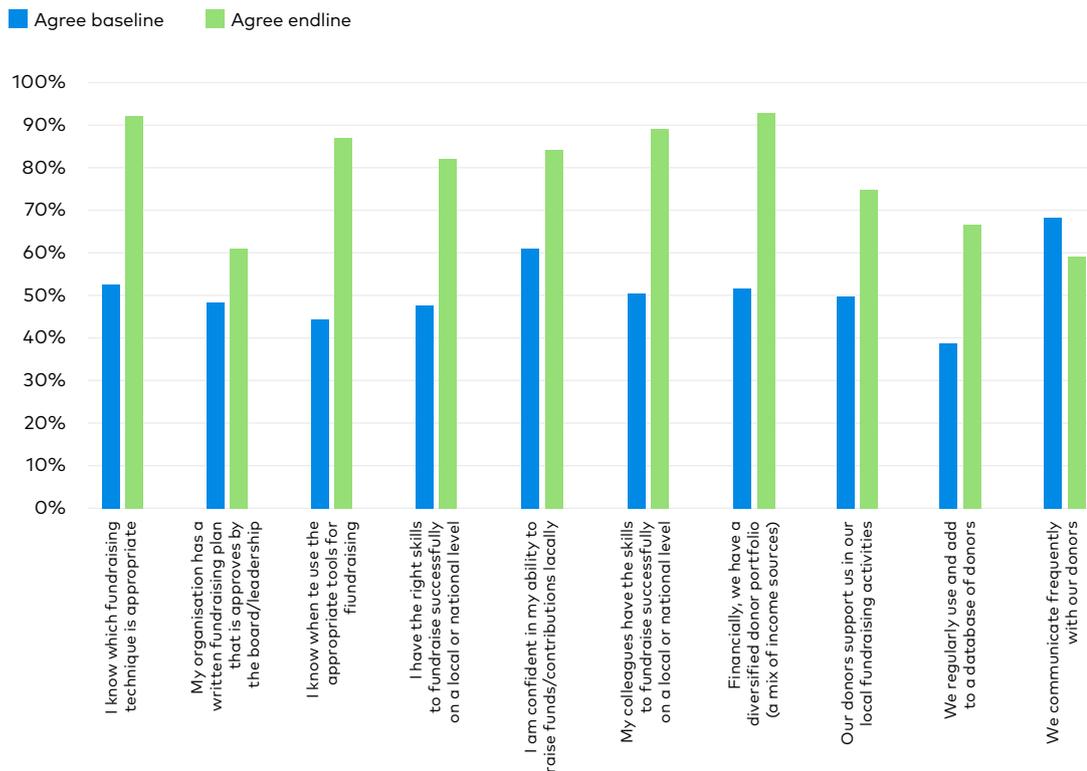
The Programmes department has the following goals within the framework of the multi-annual strategic plan 2020-2023:

## 1. LPOs are less dependent on foreign aid

At the beginning of every Change the Game Academy training and after every training, participants are asked a number of questions. Last year, we analysed the results to see how trainees

rate their own and their organisation's capacities. The results show that people are better able to raise funds locally and have become less dependent on foreign support.

### Fundraising capacities



This analysis was done based on the results of 2285 completed surveys between 2016 and 2021.

When we ask participating organisations where their income comes from (local, national or international), they say that after a Local Fundraising training they raise more income locally or nationally. Almost 60%

of these organisations said they saw an increase in total income after the training. Small organisations in particular have become better at involving businesses and local/national funds in their work.

## Planned Actions in 2021

## Results

**Implementing the Giving for Change programme**

See [page 34](#).

**Organising classroom training and coaching**

The goal of training 385 organisations in class was not achieved because of the coronavirus pandemic. It ended up being 303 organisations.

**Expanding the network and premium for local initiatives**

A new plan has been made for Match Funding (where we give a premium on local fundraising). In 2022, we will also do match funding in Cambodia, Uganda and Ghana (in addition to the existing countries - Kenya and Brazil). See also [page 33](#).

We were able to support 18 organisations to set up their fundraising activities.

**Continuation of impact research**

Together with Radboud University we are working on a plan to improve research on the long-term effects of training. Two students have completed their Masters research on the changing balance of power between PDIs and LPOs.

**Facilitate knowledge exchange and discuss ownership in Change the Game Academy**

We organised several webinars to exchange knowledge. Arrangements have been made with NPOs to work together in approaching new organisations interested in taking training courses, for a fee.



*Holeta house reinovation*

## 2. Leading support in developing countries for people working in the NGO sector and in NPOs

The most important thing is that people who have been trained are satisfied. We also want to strengthen our brand and stress to other organisations in the sector the importance of local fundraising and changing the balance of power.

### Satisfaction with online courses

(on a scale of 5)



\*Sampled among 2,715 users.

### Planned actions in 2021

### Results

#### Renewed and accredited online training courses

The number of people registering on the website increased by 109% compared to 2020. The number of people completing a module has increased by 45% compared to 2020.

New modules have been introduced, including on gender, proposal writing and, together with WACSI, advanced funding models. Also, several toolkits have been developed and an app has been built that will be available in the web stores in early 2022.

#### Improving digital marketing

A new Facebook campaign in 12 countries attracted thousands of new e-learners. We organised a discussion on power relations at the International Fundraising Congress. And we organised several workshops on online marketing.

#### Improving international marketing

All NPOs have worked out their marketing plans. Knowledge was exchanged and, together with Misereor and Brot für die Welt, countries where training was needed were identified.

#### Entering into new partnerships

With nature organisation IUCN-NL we have written an application for the extra drawing of the National Postcode Lottery in 2022 (see also [page 55](#)). Furthermore, there are talks with several other international organisations.

#### Making training available in more languages

This year, online courses are also available in Khmer, the official language of Cambodia. The site is also available in Dutch, English, Spanish, French and Indian English.

Local fundraising doubling programme

# Match Funding

For years now Wilde Ganzen has been running the successful Match Funding programme together with NPOs. This programme focuses on local organisations in Kenya and Brazil with whom we have not worked before and who have no ties to a PDI. These organisations first follow the Local Fundraising training at Change the Game Academy. After that, they raise half of the budget for their project in their own neighbourhood. Wilde Ganzen and the NPOs contribute the other half. That is how we stimulate local fundraising and make organisations stronger. In Kenya, this programme is implemented by KCDF and in Brazil by CESE.

Unfortunately, we had to stop this programme in India as of 1st January. From that moment on, the government no longer allowed us to support local organisations in this way. Our National Partner Organisation in India, Smile Foundation, has continued on a smaller scale with money from India itself, doubling the amount of funds raised locally.

## Result

Due to the coronavirus pandemic and the loss of projects in India, only 15 projects were supported this year. In addition 18 projects received a small financial contribution. In 2022 the Match Funding programme will be customised and extended to Cambodia, Uganda and Ghana.



The programme to empower local organisations

# Giving for Change

Wilde Ganzen has joined forces with three organisations who share our vision of poverty reduction: Global Fund for Community Foundations, Africa Philanthropy Network and Kenya Community Development Foundation. These organisations are among the world leaders when it comes to promoting local fundraising and local ownership of projects. From this year we have been implementing the Giving for Change programme together with them. This programme is funded and otherwise supported by the Ministry of Foreign Affairs for the years 2021-2025.

Within Giving for Change, we support civil society organisations in Africa, the Middle East and Latin America, and not only organisations that fight poverty, but also, e.g. organisations that focus on human rights and advocate for minorities. We help them build up a local constituency and make their voices heard by the government. By raising funds and resources in their own country, these organisations become less dependent on foreign aid. In 2021 several organisations were brought together to learn from each other.

Our partners also work to create a more favourable climate for civil society organisations and philanthropy in their own countries. They encourage their governments to give civil society organisations in their countries room to grow, for example by amending legislation. This year, research was conducted in eight countries on the legal framework for civil society and philanthropy. Based on the results of these studies, lobbying objectives for the coming years have been formulated.

Finally, we argue for a more equal balance of power within the development cooperation sector in order to avoid a 'top-down' way of working. We want to drive social change by people and not for them. We do this in the Netherlands, for example, by giving workshops, organising webinars and publishing articles in cooperation with Vice Versa (see also [Appendix 2](#))



# Marketing





The marketing department works to increase Wilde Ganzen's name recognition among the Dutch public, to recruit and retain donors and to acquire income from bequests, major donors and equity funds.

With new campaigns, online actions and a large loyalty survey, the marketing department has once again worked on increasing income and brand awareness of Wilde Ganzen.

#### Target groups Marketing

#### Resources

##### Dutch public

- Radio, TV, print, social media, outdoor advertising, free publicity

##### Existing and potential donors

- Website, Wilde Ganzen Magazine, newsletters, social media, webinars and meetings, face-to-face recruitment, telemarketing

##### Equity funds and companies

- Personal approach

##### PDI's

- Website, newsletters, social media, webinars and meetings

This year, we met our revenue targets thanks to the higher income from donations from individuals and equity funds. You can read the financial accounts on [page 6](#) and in the [Annual Accounts](#). We are grateful to all donors, funds, foundations and companies for

their contributions. A special mention goes to the Retera van het Hof Foundation. This equity fund was dissolved in 2021 and Wilde Ganzen received one last large donation.



## Fundraising PDIs

Each project is financed by a contribution from Wilde Ganzen and the relevant PDI. As in 2020, it was extremely difficult for PDIs to raise funds. The lockdowns and restrictive measures around organising meetings made it difficult to generate income and to be visible. The pressure on these organisations to support their partners in developing

countries remained as strong as ever. Wilde Ganzen is therefore very proud that many PDIs still managed to appeal to their supporters. This is a result that could only be achieved through the dedication of countless volunteers who put their heart and soul into helping people living in poverty!

## Targets in 2021

The Marketing Department has the following goals within the framework of the multi-year strategic plan 2020-2023:

### 1. Leading among donors

In order to ensure a growing and diversified income stream, Wilde Ganzen wants to lead and be distinctive amongst donors. We want to achieve this by attracting more structural donors and a

larger share of non-earmarked donations. By the latter we mean donations that can be used both for projects as well as for our programmes and general organisational costs.

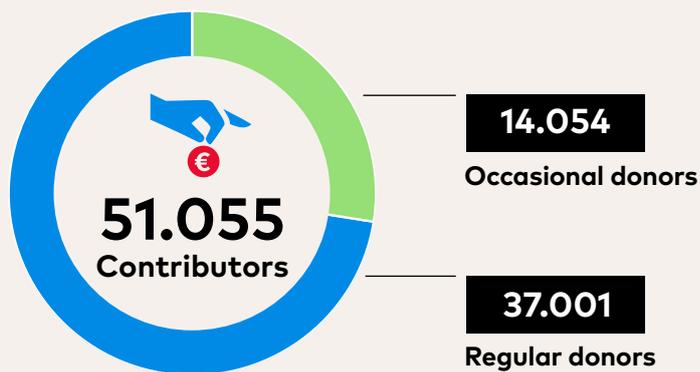
# Loyalty Survey

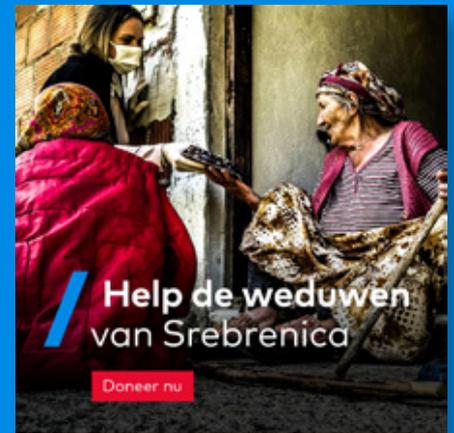
This year we conducted a loyalty survey amongst our donors. 1,976 donors participated. The results show that our donors support us mainly because of our approach, whilst it is the projects and the small-scale factor that appeals to donors. 69% definitely intend to continue supporting us. 95% of the donors have full confidence in Wilde

Ganzen. Donors especially see that we are achieving good results with small-scale projects. However, it seems that not everyone knows how this fits into the larger picture of poverty reduction. In 2022 we will therefore explain more about our contribution to the United Nations Sustainable Development Goals.



# Number of Contributors





*In this successful campaign, we asked for help for the widows of Srebrenica.*

## Planned actions in 2021

### Growth in the number of donors

### Ensuring a growing revenue stream

### We want to be less dependent on income from face-to-face recruitment

### Thanking more donors personally

### Gaining more insight into the needs and involvement of our donors

### Improving the quality of face-to-face recruitment

## Results

Our permanent donor base grew 3.1%. The number of donors who supported us incidentally decreased by 14.4% compared to 2020. In that year, an exceptional number of donations came in for the Wilde Ganzen Corona Fund. This fund is no longer active.

Income from private donations and equity funds was higher than budgeted. Income from bequests shows a decline. The reason is that Wilde Ganzen started working with a new measurement method in 2021, see also [page 7](#).

Six online campaigns were carried out. In addition, we were visible on radio, television, print and online. This resulted in four times as many new donors as in 2020. We also conducted an online campaign for legacies.

We personally thanked thousands of donors for their donations and shared how their support went to specific projects.

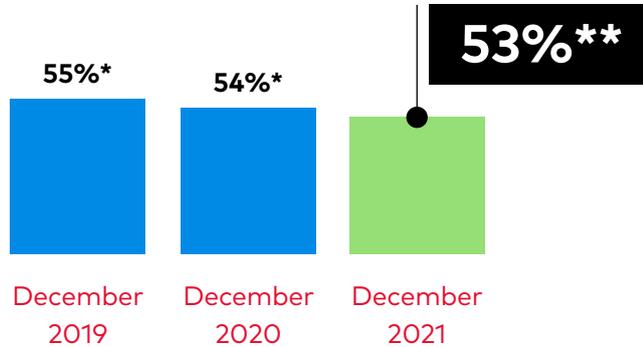
With the help of a new dashboard, we have more data that offers us insights into the giving behaviour of our donors. The results of the loyalty survey also provide us with more insights.

We work closely with face-to-face agencies in order to properly engage and retain donors. This is having a positive effect: the percentage of complaints is dropping and donors are staying with us longer. With a new analysis tool, we are able to manage quality even better.

## 2. Leading with the Dutch public

Our aim is to increase the name recognition of Wilde Ganzen, and we want more people to not only know us, but also to know what we do.

### Name awareness among Dutch people over 18\*



\* Carried out by Beerda research agency

\*\* Conducted by the Ipsos Research Bureau

### Advertisements from the 'For each other' campaign:

**"Met Wilde Ganzen krijgt mijn stichting nog meer voor elkaar"**

Wilde Ganzen steunt stichtingen die wereldwijd armoede aanpakken, samen met lokale organisaties. Wij vergroten de impact van deze 'aanpakkers' met kennis, een sterk netwerk en financiële steun. Ben jij óók zo'n aanpakker? Dan komen we graag met jou in contact.

Samen krijgen we het voor elkaar. Kijk op [wildeganzen.nl/voorelkaar](https://wildeganzen.nl/voorelkaar)

**WILDE GANZEN** / Kein project. Groot verschil

**Samen krijgen we het voor elkaar**

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**WILDE GANZEN** / Kein project. Groot verschil

## Planned Actions in 2021

## Results

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### Increasing our brand awareness

Research shows that awareness of Wilde Ganzen has dropped slightly. These surveys are conducted amongst a broad group of Dutch people, whereas Wilde Ganzen mainly has a somewhat older constituency. There, our brand awareness is very high. In order to appeal to other groups as well, we have made great efforts with campaigns on radio, TV and online. We have to conclude that we are less successful in standing out among all the other organisations. This year, a PR plan was developed to generate more free publicity. We will actively work on this in 2022.

---

### Improving our visibility online

We conducted ongoing campaigns on social media, which increased the number of visitors to our website and brought in more online donations. Blogs have been introduced on the website, where Wilde Ganzen employees share their knowledge. As a result, we are easier found through search engines.

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### Finding new PDIs

This year, the 'For each other' campaign was launched, in which we searched for new PDIs. This resulted in 106 contact requests.

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### Professionalising physical presence

A new stand has been developed for trade fairs and meetings, and a new brochure has been produced for distribution.

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### Improving our visibility amongst younger audiences

For each activity, we look at how we can involve young people. In 2022, we will restart the 'Schools for Schools' project and pay more attention to 'Night of the Tip'.

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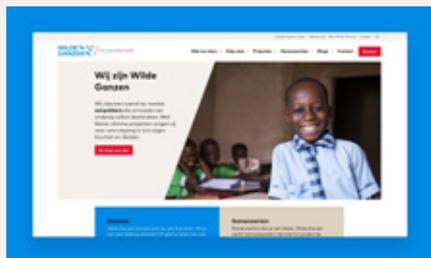
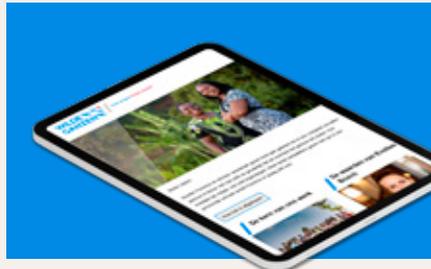
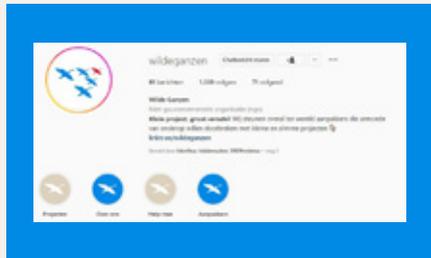
### Share more high quality photos and videos

There was 1 content trip to Nepal this year. Beautiful photos and videos were taken there. We also had visual material developed from India and Tanzania.

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# This is how we Communicate with our Supporters

		2021
 <p>Visitors Wilde Ganzen website</p>		<p>181.665</p>
 <p>Newsletters Donors &amp; PDI recipients</p>		<p>49.001</p>
 <p>Social media followers</p>		<p>36.249</p>
 <p>Magazines circulation</p>		<p>43.000</p>



# Organisation

Positive engagement, working together and human scale are the three core values that form the basis of the work of Wilde Ganzen staff. We look out for people in situations of poverty, as well as for each other.

# Organisational Development

The coronavirus measures had a major impact on the organisation. Working from home created challenges in the areas of cooperation, teamwork and leadership. It also had mental and physical consequences. We tried to overcome these as much as possible with smart ICT solutions, support in setting up home workstations, a new vitality policy and - within the bounds of possibility - opening up our office.

With new laptops, we started working with Microsoft Teams, where all files can also be accessed outside the office. An intranet was also set up this year, replacing the internal newsletter. For personal and professional development, all employees have been given access to a wide range of free online courses.

On 1st January, the new Working Conditions Regulation came into force. The option of working from home was one of the new regulations. Since we all had to make use of it, it was decided a home working allowance would be offered to compensate for the extra costs employees had to incur. Meanwhile, the travel allowance was reduced. This hybrid policy of working from home and at the office will be evaluated in 2022.

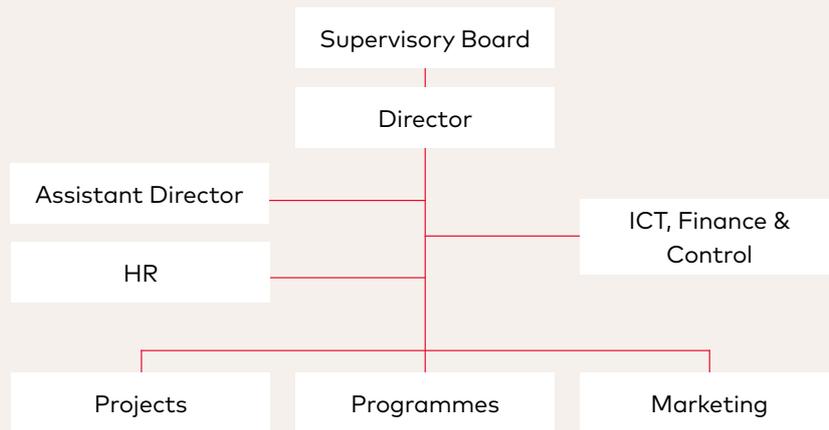
With the board and management, work has taken place on ethical leadership, moral judgement and the core values of Wilde Ganzen. A diversity working group has also been introduced to promote diversity and inclusion within the organisation. In 2022, this will be further developed.

## Number of Employees

Measurement date	Number of employees	Number of FTEs
31-12-2021	<b>49</b>	41,72
31-12-2020	<b>52</b>	44,74
31-12-2019	<b>49</b>	42,76
31-12-2018	<b>49</b>	40,82

In 2020, additional people were hired due to long-term absences and to transfer the work of a colleague who retired. In 2021, the number of employees stabilised again at 49.

# Organogram



# Salary Director

Director Kees de Jong had an annual income of EUR 108,504 in 2021, based on 34 hours per week (0.94 fte). Wilde Ganzen adheres to the Remuneration Scheme for Directors of Charities. This regulation gives a so-called BSD-score on the basis of criteria, with a maximum norm for the annual income. The BSD score for Wilde Ganzen has been set at 440.

Based on that, in 2021 the Director's annual income may not exceed €125,011, based on 1 FTE. The actual annual income thus remains below this maximum.

The amount of income is determined by the Supervisory Board. An explanation can be found [in the annual report](#).

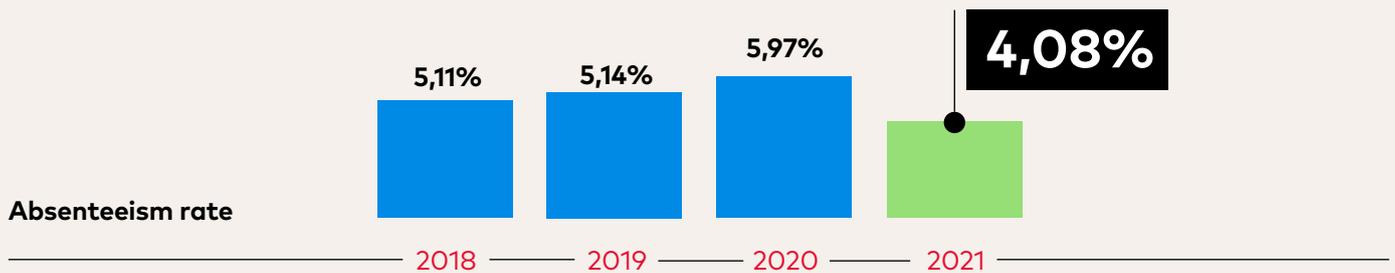


# Vitality and Absenteeism

The coronavirus pandemic had a big impact on employees in 2021 as well. Extra efforts were therefore made for prevention of absenteeism, including the introduction of a vitality policy, support in setting up home offices, and partnering with The Mental Move for (online) preventive mental care.

Where possible and necessary, we offered employees the opportunity to work at the office.

At 4.08%, the sickness absence rate was almost 2% lower than the level in 2020.



# Integrity and Fraud

Wilde Ganzen has an active integrity policy through which we promote a healthy and safe working environment for our employees. We want to prevent harmful practices. We do this by guaranteeing responsibility for integrity at all levels in the organisation, establishing and sharing guidelines and procedures (also in different languages), stimulating awareness both internally and externally, actively discussing integrity, and promoting ethical leadership and equal collaboration. We have also appointed an integrity officer, an internal and external confidential advisor, a code of conduct and whistleblower regulations, a fraud register and a complaints procedure. Supervision of integrity and fraud are the responsibility of the Supervisory Board.

In 2021, there were no reports of transgressive behaviour, no other integrity issues or cases of fraud.





## Complaints

In 2021, a total of 171 complaints were received. Compared to 2020, this is a decrease of 279 reports. This is mainly because there are fewer complaints about face-to-face recruitment. For years, there has been a downward trend in the percentage of complaints in relation to the number of donors recruited. This positive development is the result of good monitoring of the recruitment agencies.

## Corporate Social Responsibility

Wilde Ganzen recognises the importance of making choices in the field of Corporate Social Responsibility (CSR), particularly choices that contribute to a healthy and conscious society. Our CSR goals are evaluated annually and everyone within the organisation is involved. An overview of our goals can be found in [Appendix 5](#).

A woman with dark skin, wearing a woven hat and a patterned skirt, is shown from the chest up. She is holding a large bundle of green leaves, possibly for drying or processing. The background is a blurred outdoor setting with trees and a building. A blue diagonal graphic element is in the top left corner.

# Governance

Wilde Ganzen is managed according to the Supervisory Board model. The Director sets the course and is responsible for daily management. He is assisted in this by members of the management team.

# Supervisory Board

The Supervisory Board appoints the Director and supervises the general course of events as well as the performance of the Director, both beforehand and afterwards. The duties and powers are laid down in the statutes and associated regulations. Changes in these regulations are established by the Supervisory Board.

The Supervisory Board consists of at least five persons who are appointed for a period of four years. They may be reappointed once. The members do not receive any remuneration for their work. The Supervisory Board is a member of the Foundation for the Internal Supervision of Charities (ITGD).

In 2021, there were four regular meetings and two theme meetings with the Director and Deputy Director. There was also a consultation with the Works Council. The Supervisory Board also conducted a self-evaluation, which highlighted points for attention regarding stakeholders and the role of Wilde Ganzen in the social debate. The theme

meetings dealt with strategic partners, Change the Game Academy and the Theory of Change.

There are two committees: the Audit Committee and a Remuneration Committee.

## **Audit Committee**

This Committee supervises both financial affairs and risk management within Wilde Ganzen. On 31st December the Audit Committee consisted of Jan Sebel and Marina Senten.

## **Remuneration Committee**

This Committee deals with the performance of the Supervisory Board and the Executive Board. Annually an assessment interview is held with the Director. Until 1st September, the Remuneration Committee consisted of Harm Bruins Slot and Anita van der Wal. As of 1st September, Harm Bruins Slot stepped down as member and his place in the Remuneration Committee was taken by Pauline Eenhoorn.



## In 2021, the Supervisory Board was formed by:

### Mr. H.J.E. Bruins Slot

- Chairman + member Remuneration Committee
- Appointed in 2016, retired by 01-09-2021.
- Relevant additional position: Chairman of the Supervisory Board of Omroep Gelderland

### Mr. Drs. A.T. van der Wal

- Chairman as of 01-09-2021 + Chairman of the Remuneration Committee
- Appointed in 2016
- Employed as: Director Quatrospect bv
- Relevant additional positions: member of the Supervisory Board of MBO Rijnland, member of the Supervisory Board of KWH (quality centre for housing corporations in the rental sector), member of the Supervisory Board of Studiekeuze 123, chairman of the Board of Trustees of the Jan van der Snel Fund Foundation, member of the Committee of Objections of the Certification of Public Libraries Foundation

### Mr. R. Vermaas

- Vice-chairman
- Appointed in 2013, resigned by 01-04-2021.

### Drs. J.L. Sebel

- Vice-chairman as of 01-11-2021 + chairman Audit Committee
- Appointed in 2014, retiring in September 2022
- Employed as: Supervisory Consultant
- Relevant additional positions: member and also chairman of the Audit Committee and Investment Advisory Committee of Stichting KNGF Geleidehonden, chairman of the Supervisory Board of Stichting Handicap, chairman of the board of Stichting Fair Capital Impact Fund, member of the Supervisory Board of Stichting Hospice Huizen



### Dr. M.C.M. Senten MBA

- Member + Audit Committee member
- Appointed in 2017
- Employed as: Head of Alliances, Science & Innovation, Heart Foundation

### Drs. P. Eenhoorn

- Member + member Remuneration Committee
- Appointed in 2018
- Employed as: Head of Marketing and Communication, Faculty of Mathematics, Physical Sciences and Computer Science, University of Amsterdam

### Mr R.J.T. van der Veen

- Member
- Appointed in 2021
- Employed as: Manager Knowledge and Innovation Brain Foundation
- Relevant additional position: Members' Council Menzis cooperative

### Drs. T.J. Terpstra

- Member
- Appointed in 2021
- Employed by: Deputy Director of Protocol and Host Country Affairs at the Ministry of Foreign Affairs
- Relevant additional positions: member of the Supervisory Board of Delft Montessori School, advisor to the Center for Strategic and International Studies (CSIS), Washington DC

# Works Council

Wilde Ganzen's Works Council consists of four members. There are regulations with agreements on composition, elections and working methods. The term of office is four years and every two and a half years, the members step down, so that continuity is assured. Every six weeks the Works Council discusses all subjects relevant to employees with the management, and at least once a year there is a meeting with the Supervisory Board.

## Result

- This year, the Works Council paid a lot of attention to working from home, which included the design of the home office and the provision of home working allowances.
- The physical and mental health of employees was high on the agenda due to all the coronavirus measures. Together with HR, the Works Council formulated the new vitality policy.
- Furthermore, the focus was on employee development, diversity and inclusion.

# External Supervision

Since 2001 Wilde Ganzen has held the CBF Seal of Approval. We adhere to the provisions of the Central Bureau on Fundraising. Every year we are checked and assessed to see if we can keep the Seal of Approval. We are also affiliated with Goede Doelen Nederland and follow the Code of Good Governance.

We are ISO and Partos-9001 certified. In 2021, a periodic audit was conducted by certification agency DNV-GL to assess the quality system. The results were positive.

An overview of the codes and guidelines we follow can be found in [Appendix 4](#).

# Privacy

We consider it very important to handle the privacy of donors, customers and employees properly. We are aware that a careful handling of personal data leads to greater trust in our organisation. Wilde Ganzen scrupulously follows the rules arising from the AVG. A privacy policy

has been drawn up, in which the applicable laws and regulations, as well as the risk management measures taken have been recorded. The Privacy Officer reports these results to the management. Our privacy statement can be read on [our website](#).

# Monitoring and Evaluation

It is important to us to be a learning organisation, thus we think it is important to focus on the results of our work. We look at how projects have progressed and what the outcomes are based on both final content and financial reports. Lessons

learned are recorded so that knowledge is not lost. For measuring the impact of our work, we cooperate with Radboud University Nijmegen and the British organisation INTRAC (see [Appendix 2](#)).



# Preview

While the world is still dealing with the consequences of the coronavirus pandemic, in 2022 the next crisis will be just around the corner. The war in Ukraine has consequences that we cannot yet fully predict for Wilde Ganzen, but which we must anticipate.





## Coronavirus Crisis

Whilst in Europe, the coronavirus measures are being loosened faster than expected, in many countries we see that governments are still maintaining restrictive measures. As a result, we still have to reckon with the fact that we are able to organise fewer face-to-face meetings and training sessions. Staff travel is slowly starting up again, but will probably never be as frequent as before the coronavirus crisis. Fortunately, digital meetings are often a good alternative and we see positive results from hybrid forms of cooperation, at a distance where necessary, close by where possible.

This year we also see that PDIs are travelling less

and continue to have difficulties in raising funds. As a result, there may be fewer project proposals this year or proposals may be smaller in size. We have already taken this into account in our multi-year budget and will put more effort into the recruitment of new PDIs this year. At the same time, as a result of the coronavirus pandemic, many people living in poverty have become even more destitute. LPOs we work with also have great difficulty raising sufficient funds. With Change the Game Academy and the new Giving for Change programme, we are therefore focusing this year on improving the self-reliance of local organisations and stimulating local fundraising.

## Ukraine

The war in Ukraine is causing a strong shift in giving, and an increased sense of urgency in favour of aid to Ukraine. It also creates great uncertainties in the financial market with inflation being higher than expected. Wilde Ganzen does not provide emergency aid and currently has no projects in Ukraine, which understandably leads

people to give more to other aid organisations. We all feel very sorry for the people in Ukraine and are impressed by their resilience and commitment during this terrible time. When the time comes for reconstruction, Wilde Ganzen will be ready to support reconstruction projects and to boost small organisations in Ukraine.

# Strengthen the Roots

Fortunately, there is also good news to report. Early in 2022, we were told that the National Postcode Lottery will give us an extra contribution of 2.2 million Euros for the protection of nature reserves in Bolivia, Ghana and Indonesia. With this gift, the three-year programme 'Strengthen the Roots' can be set up. In cooperation with the nature organisation IUCN NL, small organisations that

stand up for nature in their region will be supported. Wilde Ganzen focuses on training through the Change the Game model so that these organisations successfully raise funds and mobilise support on the spot. This is badly needed, because natural resources and the rights of inhabitants are increasingly threatened. In the next Annual Report we will elaborate on this.

# 65th Anniversary

In 2022 Wilde Ganzen will have turned 65. We will celebrate this anniversary in a modest way by reflecting it in our communications and activities such as Wilde Ganzen Day on 18th June. On this day, but certainly throughout the year, we will involve PDIs in our efforts to strengthen LPOs and work together on sustainable relationships. In doing so,

we will stimulate mutual learning and cooperation between LPOs and NPOs in 15 focus countries and expand our network.

In this way, we are striving to ensure that, by 2022, more people living in poverty will be able to make permanent use of the facilities created by the projects.



baba au mama - Nyanja  
wa kike - Mama  
wa kume - baba  
wa kume wa baba au mama - babu  
wa mama - halati  
wa mama - Mjomba  
wa baba - Shangha  
wa baba - Ami  
wa mjomba au shangha - binamu  
wa mwana - m  
wa Kitukuu - mbwe  
Kwanza kuu - Kifungua mimba  
mwisho kuzaliwa - Kifunga mimba  
dada au kaka - mpwa  
mjukuu - Kitukuu

# Appendixes



# Appendix 1 Projects Approved in 2021

## Regular projects

Projectland	Main sector	PDI	LPO
Afghanistan	Education	Village of Peace Foundation	Village of Peace Dream Organisation (VPDO)
Armenia	Care and welfare	Asmik Foundation	"Nrane children and youth development NGO
Armenia	Water and sanitation	Pijnacker people help Armenia	Little Bridge Foundation
Armenia	Care and welfare	Asmik Foundation	"Nrane children and youth development NGO
Bangladesh	Education	Niketan	DRRA
Bangladesh	Improvement of living environment	KLABU Foundation	Friendship Foundation
Benin	Water and sanitation	PlanFutur Foundation	PlanFutur Benin
Bolivia	Education	Ayni Foundation Bolivia-Netherlands	ONG Ayni Bolivia
Bosnia and Herzegovina	Care and welfare	Proplan Foundation	IFS-EMMAUS
Brazil	Education	Avante Educação Brasil Foundation	Cecilia Meireles Pedagogical Association (APCM)
Brazil	Education	Edumais Foundation	Lar Paul de Tarso (Solar Meninos de Luz)
Burkina Faso	Education	Faso Foundation	Association Faso
Burkina Faso	Education	Mothers Development Projects Foundation (MOP)	Association Faag Taaba de Sabou
Burkina Faso	Food security	Sahel Projects Support Foundation	Fondation d'Aide aux projets Sahéliens (FAS)
Burkina Faso	Education	ASAP Foundation	ASAP Foundation
Burkina Faso	Education	Wool Foundation	Development Without Frontiers (DSF)
Burundi	Education	Soduon Foundation	CIDEBU - Centre d' Initiative pour le Développement Durable au Burundi
Cambodia	Education	Investment for Life	Bethel Mission Organisation (BMO)
Cambodia	Education	Foundation School Project Cambodia Rotterdam (SSCR)	Don Bosco Foundation of Cambodia
Cambodia	Water and sanitation	Foundation School Project Cambodia Rotterdam (SSCR)	NGO Spien
Cambodia	Socio-economic	Sawasdee Foundation	Don Bosco Foundation of Cambodia
Cambodia	Care and welfare	Colt Cambodia Foundation	Cambodian Organization for Living and Temporary-care (COLT)
Cambodia	Education	Foundation School Project Cambodia Rotterdam (SSCR)	Don Bosco Foundation of Cambodia
Cambodia	Education	Chikara Cambodia	Friendship Association for Cambodian Child Hope (FACCH)
Cambodia	Education	Hopeful Children Centre Foundation	NGO Hopeful Children Centre
Colombia	Care and welfare	Maasdriel Foundation supports its missionaries	CE CAMILO (Fundación Centro Educativo de Habitación y Rehabilitación Integral San Camilo)
Colombia	Education	Medellin Street Children Foundation	Fundación Caminos
DRC - Democratic Republic of the Congo	Education	Congolese Women's Foundation Tosangana	Femmes en Action Tosangana
DRC - Democratic Republic of the Congo	Socio-economic	Maastricht Mondiaal Foundation	Blessed Aid
DRC - Democratic Republic of the Congo	Education	Association Development Aid De Brug	Programme for the Well-being of Children
DRC - Democratic Republic of the Congo	Education	4u2develop Foundation	ACPDI - Actions by the Paysanne Community for Integrated Development
Ethiopia	Education	Foundation School Project Ethiopia (SSE)	Regional Superior of the Congregation of the Sister of Mercy of St Vincent De Paul of Nekemte
Ethiopia	Health	BEZA Foundation	Beza Association of people living with HIV/AIDS
Gambia	Education	Empowering Girls Gambia Foundation	Humanity School of Learning
Gambia	Education	Triple C Elburg	Change Children's Chances Foundation
Gambia	Education	Foundation Floortje voor Fatou	Childcare Education Foundation Gambia
Ghana	Education	Association Hadhakai	Hadhakai Charitable & Contractors Foundation
Ghana	Health	Equal Opportunity Fund EDF EN	Duong Youth and Development Association (DYDA)
Ghana	Food security	Pumping is Life" Foundation	Center for Ecological Agriculture and Livelihoods(CEAL)
Ghana	Education	Ghana Schoolsupport Foundation	Committee of Headmasters

Projectland	Main sector	PDI	LPO
Ghana	Food security	Friends of Christopher Foundation	Pumping is Life
Ghana	Care and welfare	Adamfo Ghana Foundation	Catholic Archdiocese of Kumasi - Street Children Project
Ghana	Health	Friends of Ghana-Laarbeek Foundation	St. John of God Hospital Duayaw Nkwanta, Ghana
Ghana	Education	Nkoso Foundation	Tumi Ghana
Ghana	Improvement of living environment	Friends of YETS Ghana	YETS Ghana
Ghana	Education	FAFA Foundation	Bambenninye Development Services
Guatemala	Education	StartUp4kids Foundation	Entremundos
Guatemala	Education	Children's Projects Guatemala Foundation	Asociación Constru Casa
Guatemala	Food security	Nuene-Guatemala Foundation	Asociación Civil Verdad y Vida
Guinea	Health	Fidesco Netherlands	Dispensary Saint Gabriel de Matoto
Haiti	Improvement of living environment	Friends of Haiti Netherlands	Bureau de Nutrition et Développement (B.N.D.)
Haiti	Food security	Foundation Future for Haiti	Organisation des Jeunes pour l'Epanouissement de Darbouze
Haiti	Water and sanitation	Foundation for the Management of Resources in Haiti (S.B.M.H.)	Bureau de Nutrition et Développement (B.N.D.)
Haiti	Food security	Jarikin Foundation	NGO Fondation Jarikin Haiti
Haiti	Food security	Passion for Haiti Foundation	ORDAPE (Organisation pour le Development Agricole de Polduc et de ses Environs)
India	Water and sanitation	Foundation Aid Fund Projects Rotary Den Helder Julianadorp	Yerala Projects Society (YPS)
India	Care and welfare	Together Foundation	Norbertine Fathers Trichy
India	Education	Calcutta Foundation	Balasure Social Service Society (BSSS)
India	Care and welfare	Foundation Social Centre Kerkpad	The Congregation Sant Joseph Sevika Sanstha / Social Welfare Centre
India	Education	Salesians of Don Bosco	Bosco Seva Kendra (BSK) Planning and Development Office of the Salesians of Don Bosco, Hyderabad
India	Water and sanitation	Sari Foundation	ARMDS Animators for Rural Multipurpose Development Society
India	Health	Helping Hands Foundation	Sri Gayathri Medical Mission & Research Foundation (SGMMRF)
India	Health	Metta Child Foundation	Smile Foundation
India	Education	Helping Hands Foundation	Udavum Karangal Educational trust
India	Care and welfare	Little Smile Foundation	Varanasi Province of the IMS
India	Education	Amaidhi Foundation	Karunalaya Social Service Society
India	Socio-economic	Jalihal Foundation	Yerala Projects Society (YPS)
India	Water and sanitation	The Lindeborg	Tibetan Children's Villages (TCV)
India	Education	Sampark Foundation	Vadain Sampark NGO
India	Care and welfare	Helping Hands Foundation	Udavum Karangal
India	Education	Metta Child Foundation	Buddha's Smile School (Dikshit Shiksha Society)
India	Care and welfare	Foundation Aid Fund Projects Rotary Den Helder Julianadorp	Yerala Projects Society (YPS)
India	Water and sanitation	Himalaya Resources Foundation	HIMCON (Himalayan Consortium for Himalayan Conservation)
Indonesia	Care and welfare	Help Flores Foundation! (SHFI)	Yayasan Help Flores! (YHF)
Indonesia	Water and sanitation	Anak Anak Lombok Timur Foundation	Yayasan Anak Pantai (YAP)
Indonesia	Education	Maasdriel Foundation supports its missionaries	Yayasan Salib Suci
Indonesia	Care and welfare	Stepping Stones Bali Foundation	Yayasan Stepping Stones Bali
Indonesia	Health	Yayasan Setetes Embun Foundation	Yayasan Setetes Embun / Perkumpulan Wong Mujur
Indonesia	Health	Netherlands-Batam Foundation	Yayasan Bali Bersih
Indonesia	Care and welfare	Netherlands-Batam Foundation	Yayasan Bali Bersih
Cape Verde	Education	Water for Life Foundation	Associação Agua para Viver
Cameroon	Water and sanitation	LiveBuild	Center for Economic Development
Kenya	Care and welfare	Macheo Foundation The Netherlands	Macheo Children's Organization
Kenya	Education	Teachers4Teachers Foundation	Teachers 4 Teachers Foundation Kenya
Kenya	Education	SBNN - Buru Nyakwere Foundation Netherlands	SBNN Kenya
Kenya	Socio-economic	St. Joseph of Ujima Foundation	Ujima Foundation

Projectland	Main sector	PDI	LPO
Kenya	Water and sanitation	Pamoja Foundation Kenya	CBO/Foundation Pamoja Kenya
Kenya	Health	Lions Fight for Sight Foundation The Netherlands	Marastich Care Initiative
Kenya	Health	Mago Care Foundation	mago foundation
Kenya	Socio-economic	KidsCare Foundation	KidsCare Kenya
Kenya	Water and sanitation	Smart Centre Foundation	Aqua Clara Kenya
Kenya	Education	Teachers4Teachers Foundation	Teachers 4 Teachers Foundation Kenya
Kenya	Care and welfare	Kenya Child Care Foundation	Kilifi Child Protection Programme
Kenya	Education	Institute for Housing & Urban Development Studies- Erasmus University (IHS)	Mustard Seed CBO (Community Based Organisation)
Kenya	Building civil society	Cre8 East Africa	Yaden East Africa
Kenya	Care and welfare	IMANI Foundation	Victoria Friendly Montessori (VFM CBO)
Kenya	Education	Share Foundation	Parish of St Martin of Tours Sultan Hamud
Kenya	Food security	Kupanda2Grow Foundation	Maasai Mara Lemek Hills Community Based Organisation
Kenya	Food security	Fursa Foundation	Fursa Centre Kenya
Kenya	Care and welfare	Stahili Foundation	Stahili Community-Based Organisation
Kenya	Education	Saidiakwale Foundation	Kasemi Primary School
Kenya	Education	Tenda Pamoja Kenya - Netherlands	Tenda Pamoja Kenya Foundation
Kenya	Water and sanitation	Wajir Welfare Foundation	Development Agency Wajir Netherlands (DAWN)
Kenya	Socio-economic	KidsCare Foundation	KidsCare Kenya
Lesotho	Education	Seliba SA Boithuto Foundation	Seliba Sa Boithuto Trust Fund / Learning Centre
Lebanon	Education	Andeweg Mediterranean Training for the Deaf - Netherlands Foundation (AMT-NL)	The Learning Centre for the Deaf (LCD)
Liberia	Water and sanitation	Liberian Association in the Netherlands	National Old Folks of Liberia inc
Liberia	Health	CapaCare Foundation The Netherlands	CapaCare Liberia
Malawi	Socio-economic	Africa Foundation 2007 Zwolle	Community Hope Initiative
Malawi	Food security	Veterinarians without Borders Foundation - The Netherlands	Centre for Community Empowerment Initiatives
Malawi	Education	Nazareth Foundation Malawi	Diocese of Dedza
Malawi	Water and sanitation	Smart Centre Foundation	CCAP - Synod of Livingstonia Development Department (SOLDEV) - SMART Centre Malawi
Malawi	Health	Sopowerful Foundation	Yethu Group Ltd
Malawi	Health	Cypressa Foundation	Ekwendeni Mission Hospital
Malawi	Education	Miriam Foundation in Malawi	The Registered Trustees of the CMC Mission
Malawi	Health	English Reformed Church	Mulanje Mission Hospital
Malawi	Food security	Sopowerful Foundation	Yethu Group Ltd
Malawi	Food security	Youthure Foundation	C with B - Preserve with Benefit
Malawi	Health	Lions Fight for Sight Foundation The Netherlands	BICO - Blantyre Institute for Community Outreach
Malawi	Education	Nazareth Foundation Malawi	Diocese of Dedza
Malawi	Education	Limburgers for Africa Foundation	Sonda Technical & Vocational Institute
Mali	Health	Stop Female Genital Mutilation Foundation	Mouso Dambé
Mali	Education	Walanta Foundation	Association Taflist
Mali	Food security	Partners Pays Dogon	Association Dogon Initiatives
Mali	Improvement of living environment	Partners Pays Dogon	Association Dogon Initiatives
Morocco	Care and welfare	Rohamaa Foundation	Association d'Irrigation Ain Ben El Hassan Douar Oulad Bouyahya
Morocco	Water and sanitation	Marhaba Foundation Welcome	Association d'amitié pour la chasse, la protection de l'environnement et le development
Mauritania	Food security	Silent Work Foundation	AFPHY Association des Femmes Potières dy Yirla et du Hebbiya
Mongolia	Food security	Friends of Source of Steppe Nomads Mongolia Foundation	Source of Steppe Nomads NGO
Mozambique	Health	Ophenta Foundation	Associação Estrela da Manhã
Mozambique	Education	Verburg Charity Foundation	ESPANOR - Esperança Para Novo Rebento
Nepal	Food security	Student Projects Nepal Foundation (SPN)	VEN Agriculture Co-operative LTD
Nepal	Care and welfare	Foundation Nepal Gives!	Himalayan Education And Development (HEAD Nepal)
Nepal	Health	Lions Fight for Sight Foundation The Netherlands	Himalaya Eye Hospital (HEH)
Nepal	Food security	Nepal Foundation	The Nepal Trust
Nepal	Building civil society	Soul Venture Foundation (charitable foundation of Rickshaw Travel)	Sapana village social impact (SVSI)
Nepal	Education	Kiran Fund	Mauja Kiran Sastha
Nepal	Education	Foundation Ton Memorial School Sailung	KLES

Projectland	Main sector	PDI	LPO
Nepal	Education	Maya Universe Academy Netherlands Foundation	Maya Universe Academy
Nepal	Health	Nepalimed Holland Foundation	Dhulikhel Hospital
Nicaragua	Education	City link Tilburg-Matagalpa	Association Hand Back Committee (CMV)
Nigeria	Water and sanitation	Rural Women Foundation NL	Rural Women Foundation
Nigeria	Water and sanitation	Rural Women Foundation NL	Rural Women Foundation
Nigeria	Socio-economic	Ray of Light Foundation	Bruce Cerew Farm Nigeria
Uganda	Care and welfare	Arise and Shine Netherlands Foundation (AASN)	Arise and Shine Uganda
Uganda	Education	Dutch Fair Innovation Foundation	St Dennis vocational school
Uganda	Water and sanitation	Morkiswa Foundation	Morkiswa Community Skilling Organisation
Uganda	Health	Lions Fight for Sight Foundation The Netherlands	Ruharo Eye centre-Ruharo Mission Hospital
Uganda	Education	Knowledge for Children Foundation	Knowledge for Children
Uganda	Socio-economic	Otuke Harvest Foundation	NGO Otuke Harvest Foundation (Uganda)
Uganda	Education	Uganda Kitgum Education Foundation	Laker Memorial Foundation
Uganda	Water and sanitation	COR Foundation	Mushumba Community Initiatives for Development (MCID)
Uganda	Socio-economic	Bake for Life Foundation	BISS Bakeries
Uganda	Education	Child Care Africa Foundation	Action for Women and Awakening in Rural Environment (AWARE)
Uganda	Socio-economic	Hope for Africa Foundation	Hope Alive!
Ukraine	Education	Eindhoven Bouwt Foundation	Shidno - Evropejska Misija (SEM)
Pakistan	Health	Equator Medicare Foundation	Medicare Health Foundation
Pakistan	Education	Marianne Kok-Kampen Foundation	Youth Development Association
Peru	Food security	HoPe Foundation	Asociacion Civil Fundacion HoPe Holanda Peru
Peru	Socio-economic	Buitenveldert House Foundation/ CM Pennings	Asociacion Dignidad Peru
Peru	Building civil society	Andez Foundation	Things for Life
Rwanda	Education	New Life Africa Foundation	New Life for Africa
Rwanda	Education		Kigali Leading TVET
Rwanda	Education	IFUNI Foundation	Eglise Presbyterienne au Rwanda
Rwanda	Education	Kisaro Committee	ONG. CPPA. KISARO (CENTRE DE PERFECTIONNEMENT ET DE PROMOTION AGRICOLE DE KISARO)
Senegal	Food security	Silent Work Foundation	Silent Work Afrique de l'Ouest
Senegal	Education	Kafountine Foundation	Satang Diabang
Senegal	Education	Ile de Mar Foundation	Association Cellule de Developpement Ile de Mar (CDIM)
Sierra-Leone	Health	Lion Heart Foundation	Lion Heart Medical Centre (LHMC)
Sierra-Leone	Education	A Helping Hand Foundation	SDA Secondary school Yele
Sierra-Leone	Health	Lion Heart Foundation	Lion Heart Medical Centre (LHMC)
Somalia	Food security	Africa Daryeel Foundation	Horn Development Initiative
Somalia	Education	Kaalo Foundation Netherlands	Kaalo Netherlands Garowe
Somalia	Education	Kaalo Foundation Netherlands	Kaalo Netherlands Garowe
Somalia	Health	Somali4all Foundation	Gallad Foundation
Somalia	Food security	Kaalo Foundation Netherlands	Kaalo Netherlands Garowe
Sri Lanka	Care and welfare	Havonos Foundation	OMI - Jaffna Province
Sri Lanka	Socio-economic	South Asia Students Foundation	Northern Co-operative Development Bank (NCDB)
Sri Lanka	Education	Rockids Foundation	Caritas Valvuthayam Mannar
Sri Lanka	Education	Theo de Wit Foundation - Lanka Education Fund	SAFE Foundation
Sri Lanka	Food security	Havonos Foundation	OMI - Jaffna Province
Sri Lanka	Socio-economic	S2T Sri Lanka (Home and Future Foundation Sri Lanka)	Miridiya
Sri Lanka	Care and welfare	Havonos Foundation	OMI - Jaffna Province
Sri Lanka	Socio-economic	Friendship Foundation	Dutch-Lanka Friendship Foundation
Sri Lanka	Education	Rockids Foundation	Caritas Valvuthayam Mannar
Sri Lanka	Health	Rockids Foundation	Caritas Valvuthayam Mannar
Suriname	Education	Foundation Javanese in Diaspora Netherlands	Foundation of the Islamic Communities
Suriname	Care and welfare	Romario Foundation	Opo Doro Home Care Foundation
Syria	Health	Humanitarian Aid Foundation Syria (SHHS)	NEW START
Tanzania	Care and welfare	Wings of Support	KIGAMBONI COMMUNITY CENTRE (KCC)
Tanzania	Water and sanitation	SPOT Tanzania	Chamavita
Tanzania	Health	Friends of Turiani Foundation	St. Francis Turiani Mission Hospital
Tanzania	Care and welfare	Tan-kids Foundation	NGO ACODETA (Advocacy for Community Development Organisation),

Projectland	Main sector	PDI	LPO
Tanzania	Water and sanitation	Tilburg-Same Tanzania twinning	Diocese of Same
Tanzania	Health	Tilburg-Same Tanzania twinning	Diocese of Same
Tanzania	Health	Friends of Turiani Foundation	St. Francis Turiani Mission Hospital
Tanzania	Education	True Grasses Foundation	True Grasses Tanzania Trust (TGTT)
Tanzania	Health	Friends of Turiani Foundation	St. Francis Turiani Mission Hospital
Tanzania	Care and welfare	Tan-kids Foundation	NGO ACODETA (Advocacy for Community Development Organisation),
Tanzania	Education	Foundation support school fees	Safe Space For Children and Young Women Tanzania
Tanzania	Health	Friends of Turiani Foundation	St. Francis Turiani Mission Hospital
Tanzania	Water and sanitation	SPOT Tanzania	Chamavita
Tanzania	Education	Foundation support school fees	Safe Space For Children and Young Women Tanzania
Togo	Water and sanitation	Tomoka Support Foundation	Tomoka
Togo	Water and sanitation	Tomoka Support Foundation	Tomoka
Togo	Education	Tomoka Support Foundation	Tomoka
Chad	Education	Association des Tchadiens en Hollande (ATH)	Association Espoir
Vietnam	Health	Child Surgery Vietnam (CSVN), Foundation	Center II - Direct Support For Disabled Children (CI)
Zambia	Care and welfare	Zambridge Senanga Foundation	Zambridge Senanga Foundation
Zambia	Water and sanitation	Jacana Foundation	Jacana Foundation Zambia
Zambia	Education	Liberi Foundation	Liberi Foundation Zambia Ltd
Zambia	Education	Bezwa Foundation	BEZWA community youth skills centre
Zambia	Education	Zambridge Senanga Foundation	Zambridge Senanga Foundation
Zimbabwe	Care and welfare	IMBA Netherlands	IMBA Zimbabwe
Zimbabwe	Health	Kufambatose Foundation - On the road together	Kufambatose Zimbabwe Trust
Zimbabwe	Water and sanitation	Mpilo Foundation	iMpilo Zimbabwe Trust
Zimbabwe	Education	Durlstone Foundation Zimbabwe	Durlstone Development Trust
Zimbabwe	Socio-economic	BeeSupport Foundation	Kutsungirira Beekeeping Society (KBS)
South Africa	Education	Mzomomhle Foundation	Starting Chance Trust
South Africa	Education	Rhiza Foundation	Rhiza Babuyile
South Africa	Care and welfare	Heart for Children Foundation	Home from Home (HfH)
South Africa	Education	South Africa Foundation	Young People @ Work
South Africa	Education	Izingane Happy Foundation	Olievenhoutbosch Disabled Organisation
South Africa	Education	South Africa Foundation	Waumbe Youth Development Centre
South Africa	Care and welfare	Friends of uMthombo Foundation	uMthombo Street Children
South Africa	Building civil society	South Africa Foundation	Master Fundraising Mentoring Forum
South Africa	Education	South Africa Foundation	Young People @ Work
South Africa	Education	South Africa Foundation	Just Vir Fun
South Africa	Food security	South Africa Foundation	The Food Relief Alliance of South Africa (FRASA)
South Africa	Health	Africa Tikkun Netherlands	Africa Tikkun NPC
South Africa	Education	Wings of Support	Biblioref South Africa NPC
South Africa	Care and welfare	Give a Child a Family Foundation The Netherlands	Give A Child a Family (GCF)

## Wilde Ganzen Small Projects

Projectland	Main sector	PDI	LPO
Burundi	Care and welfare	Foundation Help the forgotten children in Burundi	Imaginary Burundi Terimbere
Ethiopia	Care and welfare	Denbi Foundation	Maranatha Farm PLC (Denbi Maranatha Clinic)
Gambia	Health	Foundation Support Mental Health Care Tanka Tanka	Psychiatric hospital Tanka Tanka
Ghana	Education	Treasures International Ministries Foundation	Treasures Foundation
Ghana	Education	IMPACT Foundation directly	Restorative Seed Society (RSS)
Kenya	Food security	Melania Development Cooperation Foundation	Koyango Chuny Maler Development Group
Kenya	Education	Aisha & Friends Foundation	Lifting the Barriers (LIBA)
Kenya	Food security	Foundation GET JOTO	JOTO namayiana self help group
Kenya	Care and welfare	Taldeya Foundation	Ligusa Crossroad Community centre
Malawi	Food security	Malawi Deaf Care Foundation	Permaculture Paradise Institute
Malawi	Socio-economic	Foundation for Supporting Positive Actions	Mbamba Community Support (CBO)
Namibia	Health	Moringa Foundation for Namibia	Miracle Tree Foundation

Projectland	Main sector	PDI	LPO
Nepal	Food security	Nepal Sambandha Foundation	Organization Nepal Sambandha
Rwanda	Care and welfare	Fynn Foundation	Inclusive Rwanda
Senegal	Education	Oumas Foundation	Oumas Senegal
Somalia	Education	Dooy Foundation	Dooy Foundation Somalia
Sri Lanka	Socio-economic	Lions Club De Oude Duinen "We Serve"	Dimuthu Foundation
Tanzania	Care and welfare	Martus Foundation	Martus Foundation Tanzania
Tanzania	Socio-economic	Welfare Foundation for Kagera Children (WakK)	FADECO COMMUNITY RADIO

## Match Funding Projects

Projectland	Main sector	NPO
Brazil	Food security	CESE
Kenya	Education	KCDF
Kenya	Food security	KCDF
Kenya	Water and sanitation	KCDF
Kenya	Employment	KCDF

## Other Projects

Projectland	Main sector	Project Group	PDI	LPO
Afghanistan	Education	4th Pillar	Mothers for Peace	Mothers for Peace Afghanistan
Dominican Republic	Health	4th Pillar	VZW Guali	La Fundación Guali inc.
Ghana	Socio-economic	4th Pillar	VZW Support Ghana	Emo Foundation
Haiti	Food security	4th Pillar	ASBL OSJOSMA	OSJOSMA Orphelinat
Haiti	Health	4th Pillar	Studio Hive Five	Les Petits Frères de Saint Thérèse
Kenya	Education	4th Pillar	VZW Imani Belgium	IMBEKE TRUST
Zambia	Care and welfare	4th Pillar	Friends of Zambia VZW	Congregation Sisters of the Child Jesus
Zambia	Health	4th Pillar	VZW Kamutamba	St. Theresa's Mission Hospital
Sri Lanka	Education	Corona projects	Friendship Foundation	Dutch-Lanka Friendship Foundation
Sri Lanka	Food security	Corona projects	Co-operative Society of Netherlands for Humanitarian Activities (CSNHA)	REGION T.C.C.S. LIMITED
Sri Lanka	Food security	Corona projects	Sampath Foundation	Arthacharya Foundation
South Africa	Food security	Corona projects	Tjommie Foundation	Ndlovu Medical Trust t/a Ndlovu Care Group
Bolivia	Improvement of living environment	Climate Fund	Samay Foundation	VOSERDEM
Gambia	Health	Climate Fund	Rotary Club Etten-Leur e.o.	Lamin Health Centre
Cambodia	Education	Local Fundraising	Foundation School Project Cambodia Rotterdam (SSCR)	Don Bosco Foundation of Cambodia
India	Education	Local Fundraising	Ladder Foundation	Sigaram Academy of Excellence (Academy for Excellence and Empowerment)
Nepal	Health	Night of the tip	Foundation Nepal Gives!	Himalayan Education And Development (HEAD Nepal)

# Partners We Work With

**Poverty cannot be fought alone. The bigger the social movement is, the more we can achieve together. Wilde Ganzen cooperates with many organisations, such as this one:**

- **4de Peiler**  
An umbrella organisation that looks after the interests of PDIs in Belgium. Thanks to this cooperation, Flemish organisations can also submit a project proposal to us. In 2021, this was done 15 times.
- **BCNN**  
Better Care Network Netherlands. This organisation wants to improve help for children without proper parental care in developing countries. In 2021, the Wees Wijs campaign was implemented. The aim was to show Christian young people in particular the harmful effects of a volunteer trip to a children's home and to discourage them from doing this type of voluntary work.
- **CIGS**  
On 17 October Wilde Ganzen, together with nine other European organisations, founded the European Network for Citizen Initiatives for Global Solidarity (CIGS). With this network we want to support and further develop PDIs all over Europe.
- **Civicus and Resource Alliance**  
Civicus connects civil society organisations worldwide. Resource Alliance connects fundraisers worldwide. Both network organisations have linked their names to Change the Game Academy and underlines the importance and quality of the trainings .
- **DCDD**  
Dutch Coalition on Disability and Development, supports organisations in developing countries that work for inclusion and emancipation of people with disabilities.
- **GCE**  
Global Campaign for Education Netherlands. On 1st January Wilde Ganzen joined the Dutch branch of this network organisation focused on lobbying and knowledge sharing for better education.
- **INTRAC**  
British research company. Evaluates the results of Change the Game Academy.
- **Ministry of Foreign Affairs**  
The Ministry not only funds the Giving for Change programme, but was this year also closely involved with a webinar on local ownership. In September Wilde Ganzen was present at a virtual meeting during the United Nations General Assembly. Director Kees de Jong spoke there together with Kitty van der Heijden, the Director-General for International Cooperation, about strengthening local fundraising.
- **Nacht van de Fooi**  
A national student initiative that raises money for projects in cooperation with Wilde Ganzen. In 2021, this event was adjusted due to the coronavirus measures. It was turned into a Week of Tipping, in which students organised actions to raise money. In the end, more than 13,000 euros were raised -an incredibly high amount! This money was spent on three projects in Ghana, Laos and Nepal.
- **Nationale Postcode Loterij**  
In 2021, we again received €900,000 from the Nationale Postcode Loterij, for which we would like to thank all NPL participants. In addition, in cooperation with the international nature organisation IUCN NL we submitted a proposal for an extra donation, entitled 'Strengthen the Roots' (see also [page 55](#)).

- **NCOI**  
Dutch training institute. Officially recognises the training courses of Change the Game Academy, allowing participants to obtain a formally recognised diploma.
- **NWP**  
Netherlands Water Partnership. This network organisation for the water sector supports international water projects.
- **Partin**  
An umbrella organisation representing the interests of PDIs. In 2021 we organised the Wilde Ganzen-Partin Day together. Partin also implemented Wilde Ganzen Klein, an accessible programme for PDIs that apply for the first time. Both collaborations have ended this year. We will manage Wilde Ganzen Klein ourselves and organise our own day for PDIs in 2022. We will continue to cooperate with Partin, so that together we can strengthen PDI.
- **Partos**  
Branch organisation for development cooperation works to improve the approach to poverty reduction and share knowledge with other organisations in the Netherlands.
- **Platform Disability Care Worldwide**  
Platform of PDIs in the Netherlands engaged in supporting partners and projects aimed at people with disabilities in developing countries.
- **Radboud University**  
There is a multi-year collaboration with the Department of Anthropology and Development Studies on the long-term results of PDIs. In 2022, we will see if we can further intensify this cooperation. This year, research has been done into the effects of the training courses of Change the Game Academy, and we have helped to draw up our theory of change.
- **Global Exploration Foundation**  
Aims to involve young people in global citizenship. In 2020, the My Climate Action pilot was launched. The start-up of this school action was very difficult due to the coronavirus measures. It was decided not to continue this pilot. However, we are working on new ideas to get young people more involved with Wilde Ganzen.
- **Vice Versa**  
Journalistic platform on global issues. With articles and meetings such as the World Café, we promote global citizenship and try to bring our vision of poverty reduction to the attention of the sector.

# National Partner Organisations

## Change the Game Academy

### To carry out training and provide coaching:

- Association Burkinabè de Fundraising (Burkina Faso and other French-speaking Africa)
- CESE (Brazil)
- Development Expertise Centre (Ethiopia)
- Kenya Community Development Foundation (Kenya and other East Africa)
- Uganda National NGO Forum (Uganda)
- West Africa Civil Society Institute (Ghana and other English - and French-speaking West Africa)
- The Foundation for Civil Society (Tanzania)
- Smile Foundation (India)
- Assembly for Social Mobilisation and TiME (Sri Lanka)
- Cooperation Committee for Cambodia and Advocacy Policy Institute (Cambodia)
- TEWA (Philanthropy for Equitable Justice and Peace), Community Self-Reliance Centre and Sahakarmi Samaj and ICCO (Nepal)
- Rhiza Babuyile (South Africa and other Southern Africa)

### For the further development of Change the Game Academy:

- Intrac
- Stage
- Resource Alliance
- NCOI
- Civicus
- Edukans
- Africa Philanthropy Network
- Global Fund for Community Foundations
- Club de Fundraising



# Codes and Guidelines

**In addition to all relevant legal provisions (such as the General Data Protection Regulation), we follow the following codes and guidelines:**

- CBF Recognition Scheme;
- SBF Code of Good Governance;
- Guideline 650 and Guideline C2 (part of the annual reporting guidelines of the Dutch Accounting Standards Board) and recommendation Application of Guideline 650 'Cost allocation management and administration';
- Charities Recognition Scheme;
- Regulation on the remuneration of directors of charities;
- Guideline on Financial Management of Charities;
- Handreiking Verwerking en Waarvalu van Nalatenschappen belast met (vrucht)gebruik;
- ANBI scheme;
- ISO 9001:2015 and Partos 9001:2015 standard;
- DDDN Code of Conduct (Fieldmarketing);
- Code of Conduct on Inheritance;
- Guidelines of the Better Care Network (such as the guidelines for the use of volunteers in work with children abroad) and the codes/guidelines they are based on (such as the Stockholm Declaration on Children and Residential Care).

Objectives	Result
<b>HRM</b>	
<ul style="list-style-type: none"> <li>• More than 75% of the employees come by public transport or bicycle.</li> <li>• Vitality programme has been developed and actions from the plan are being carried out.</li> <li>• Integrity plan is ready and active. Partners are regularly asked about it.</li> </ul>	<p>Achieved.</p> <p>Vitality plan formulated and implemented (see <a href="#">page 46</a>).</p> <p>The plan is active. Management and MT have been trained. Plan is monitored internally and externally.</p>
<b>Projects</b>	
<ul style="list-style-type: none"> <li>• Wilde Ganzen operates climate neutrally.</li> <li>• At least 1 tool has been created for CSR aimed at our partners .</li> <li>• Climate fund has been set up.</li> <li>• Child policy is secured in the organisation.</li> </ul>	<p>Travel policy is geared to this. Every year, our footprint is determined and compensated via the climate fund.</p> <p>This will be started in 2022.</p> <p>This fund has been established.</p> <p>Three white papers and a toolkit on child protection have been produced.</p>
<b>Programmes</b>	
<ul style="list-style-type: none"> <li>• Programme Giving for Change has been launched.</li> <li>• Module Gender is ready.</li> <li>• Sounding board group of NPOs gives annual advice on policy and budget Change the Game Academy.</li> </ul>	<p>This programme started on 1 January (see <a href="#">page 34</a>).</p> <p>It is ready and launched.</p> <p>There is a proposal and there is an implementation plan.</p>
<b>Facility</b>	
<ul style="list-style-type: none"> <li>• 75% of all products used are fair trade or have another sustainable label.</li> <li>• Half of the suppliers are rated as sustainable.</li> </ul>	<p>80% of the products have a quality mark.</p> <p>Extracted.</p>
<b>Marketing</b>	
<ul style="list-style-type: none"> <li>• CSR objectives are published in the annual report.</li> <li>• Indicators are included in dashboard and progress is discussed annually.</li> </ul>	<p>Extracted.</p> <p>Extracted.</p>

# Reserves and Funds

**Wilde Ganzen has the following reserves in 2021:**

## **Continuity reserve:**

The continuity reserve is the cover for short and medium-term risks and ensures that Wilde Ganzen can meet its obligations in the future. The continuity reserve is a reserve for ongoing organisational costs. The size is determined on the basis of a risk analysis. Wilde Ganzen/ IKON follows the guidelines of the Herkströter Committee regarding the maximum size of this reserve. The continuity reserve is maximised at one and a half times the annual costs of the work organisation.

## **Earmarked reserves:**

The limited possibility of spending the reserves is determined by the Board and is not an obligation. The board can lift this restriction itself. The earmarked reserves consist of:

- Earmarked reserve for operating assets. This is a reserve for the assets needed for business operations. The size is equal to the value of the tangible fixed assets.
- Earmarked reserves purpose. This is a reserve for the future realisation of the objective, so that commitments to projects and programme partners can still be made, even if income suddenly drops.
- Earmarked reserve for unsettled bequests: This reserve was formed in connection with the processing and valuation of estates with usufruct. The size of this reserve is equal to the valuation of the bequests concerned.

## **Other reserve:**

The other reserve is formed from the result that is not earmarked for a specific purpose. Funds added to the other reserve must be spent within two years.

## **Investment policy:**

Wilde Ganzen's assets are managed in a non-risky way. The objective of the investment policy is responsible asset management aimed at asset preservation. The investment horizon is medium to long, i.e. longer than 5 years. For the investment portfolio, the maximum weight in marketable securities is 45%. The weight in fixed interest-bearing securities is at least 55% and a maximum of 75%. At least 30% of the fixed-income securities shall consist of investments in government bonds or loans with an explicit guarantee from a government with a minimum rating of AA- or Aa3. Investments may only be made in bonds with a rating of at least BBB- or Baa3.

When choosing investments, we do not only consider financial criteria, but also non-financial principles. Respect for people and the planet is important to us. We follow the Responsible Financial Management Guide and the Global Compact Criteria.

The management is responsible for the investment policy. The implementation has been

delegated to two asset managers. The mandate of the asset manager is laid down in an investment statute. This charter and the selection of the asset managers are approved by the Supervisory Board. The Audit Committee, consisting of members of the Supervisory Board, is responsible for supervising the implementation of the investment policy. The asset managers submit reports at least every quarter, and consultations with the asset managers take place at least twice a year. At least once a year, this takes place in the presence of the Audit Committee. The investment statute will be evaluated at least once every three years.

## Results of savings and investments in euros

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021
Bond yields	80.284	56.065	67.646	52.035	62.693
Dividend	59.661	68.863	49.838	53.129	43.923
Gains of investment	279.334	-192.002	951.007	525.374	1.032.031
<b>Gross investment result</b>	<b>419.279</b>	<b>-67.074</b>	<b>1.068.491</b>	<b>630.538</b>	<b>1.138.647</b>
Investment costs	-47.521	-45.377	-54.131	-49.666	-50.965
<b>Net investment result</b>	<b>371.758</b>	<b>-112.451</b>	<b>1.014.360</b>	<b>580.872</b>	<b>1.087.682</b>
<b>Investment return</b>	4,8%	-1,5%	12,2%	5,9%	10,0%
<b>Average return 2017-2021 in %</b>	6,3%				
<b>Average return 2017-2021 in €</b>	588.444				
<b>Net result liquid assets</b>					
Bank overdraft interest	2.732	2.744	649	-342	-14.962

# Budget 2022

Appendix 7

in 1,000 euros

## INCOME

Income from individuals	9.638
Income from companies	50
Income from lottery organisations	900
Income from government subsidies	5.422
Income from other non-profit organisations	8.477

**Total income** **24.488**

## EXPENDITURE

**Expenditures for objectives** **22.374**

### Income from fundraising

Own fundraising costs 1.931

### Management and administration

Management and administration costs 568

**Total expenditure** **24.873**

**BALANCE OF FINANCIAL INCOME AND EXPENDITURE** **-385**

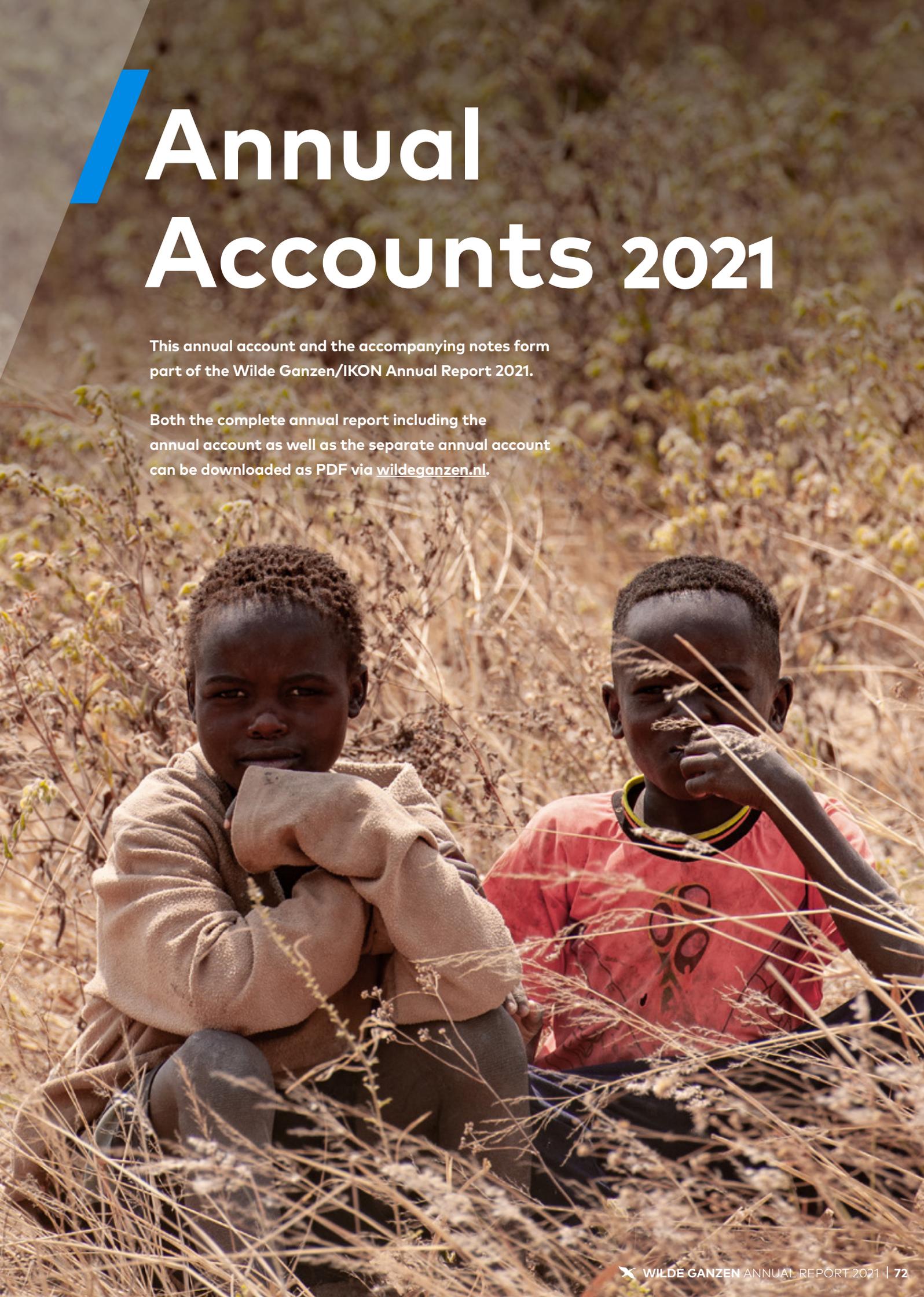
**Balance of financial income and expenditure** **385**

**BALANCE OF INCOME AND EXPENDITURE** **0**



# Relevant Key Figures

	Actual 2020	Actual 2021
Income from individuals	10.505.371	7.911.440
Income from companies	87.869	111.559
Income from lottery organisations	900.000	900.000
Income from government subsidies	396.077	3.909.482
Income from other non-profit organisations	11.177.848	8.833.038
Total income	23.067.164	21.665.519
Expenditure for objectives	20.539.841	20.090.217
Own fundraising costs as % of income	8,8%	7,3%
Expenditures for objectives as % of total income	89,0%	92,7%
Expenditures for objectives as % of total expenditure	88,5%	90,2%
Management and administration costs as % of total expenditure	2,7%	2,7%
Number of FTEs	44,3	42,3

A photograph of two young children sitting in a field of dry, golden-brown grass. The child on the left is wearing a light-colored, textured sweater and has their hands clasped in front of them. The child on the right is wearing a red t-shirt with a graphic and has their hand near their face. The background is a dense field of similar dry grass.

# Annual Accounts 2021

This annual account and the accompanying notes form part of the Wilde Ganzen/IKON Annual Report 2021.

Both the complete annual report including the annual account as well as the separate annual account can be downloaded as PDF via [wildeganzen.nl](https://wildeganzen.nl).

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# Balance as at 31 December

after appropriation of the balance of income and expenditure in euros

ASSETS		2021	2020
<i>Tangible fixed assets</i>	A	365.442	421.828
<i>Receivables and accrued assets</i>	B	2.938.839	4.741.709
<i>Securities</i>	C	11.393.646	10.270.421
<i>Liquid assets</i>	D	<u>6.555.551</u>	<u>9.403.903</u>
		<u>20.888.036</u>	<u>24.416.033</u>
<b>Total</b>		<b><u>21.253.478</u></b>	<b><u>24.837.861</u></b>
LIABILITIES			
<i>Reserves and funds</i>			
- Reserves	E		
Continuity reserve	E1	3.695.267	3.821.657
Appropriated reserves	E2	9.124.007	8.308.981
Other reserves	E3	<u>0</u>	<u>0</u>
		12.819.274	12.130.639
Funds	F		
Designated fund(s)		<u>1.772.744</u>	<u>2.002.591</u>
		14.592.018	14.133.230
<i>Provisions</i>	G	1.573.835	1.291.183
<i>Short-term debt</i>	H	<u>5.087.625</u>	<u>9.413.448</u>
<b>Total</b>		<b><u>21.253.478</u></b>	<b><u>24.837.861</u></b>

# Statement of Income and Expenses

in euros

		Actual 2021	Budgeted 2021	Actual 2020
<b>INCOME</b>				
Income from individuals	I	7.911.440	9.671.035	10.505.371
Income from companies	J	111.559	20.000	87.869
Income from lottery organisations	K	900.000	900.000	900.000
Income from government subsidies	L	3.909.482	5.073.200	396.077
Income from other non-profit organisations	M	8.833.038	10.040.000	11.177.848
<b>Total income</b>		<b>21.665.519</b>	<b>25.704.235</b>	<b>23.067.164</b>
<b>EXPENDITURES</b>				
<b>Expenditures for objectives</b>				
Projects	N1	12.024.026	13.304.182	15.733.682
Programmes	N2	6.014.098	7.763.041	2.248.506
Information provision	N4	2.052.092	2.165.024	2.557.652
		20.090.217	23.232.247	20.539.841
<b>Fundraising costs</b>				
Own fundraising costs	O	1.582.912	2.055.981	2.031.591
<b>Management and administration costs</b>				
Management and administration costs	P	606.322	525.277	626.716
<b>Total expenditures</b>		<b>22.279.451</b>	<b>25.813.505</b>	<b>23.198.148</b>
<b>Balance before financial income and expenditure</b>		<b>-613.932</b>	<b>-109.270</b>	<b>-130.984</b>
<b>Balance of financial income and expenditure</b>	Q	1.072.721	109.270	580.529
<b>BALANCE OF INCOME AND EXPENDITURE</b>		<b>458.789</b>	<b>0</b>	<b>449.544</b>
<b>Statement of income and expenditure in euros</b>				
<b>Addition/withdrawal from:</b>				
Continuity reserve		-126.390		471.648
Appropriated reserves		815.026		72.421
Other reserves		0		-477.128
<b>Total reserves</b>		<b>688.636</b>		<b>66.941</b>
<b>Total designated funds</b>		<b>-229.847</b>		<b>382.603</b>
<b>BALANCE OF INCOME AND EXPENDITURE</b>		<b>458.789</b>	<b>0</b>	<b>449.544</b>

# Cashflow Statement

in euros

	2021	2020
<b>Cashflow from operational activities</b>		
Balance of income and expenditures	458.789	449.544
Adjusted for:		
- Depreciation on tangible fixed assets	91.433	125.353
- Change in value of financial fixed assets	0	0
- Change in value of securities	-1.032.031	-525.374
- Change in provisions	282.652	-310.577
- Interest and dividend income	-91.654	-104.822
<b>Gross cashflow from operational activities</b>	<b>-290.811</b>	<b>-365.876</b>
Changes/movements:		
- Receivables and accrued assets	1.802.870	460.062
- Debts and deferred liabilities	-4.325.823	4.815.223
- Interest received	47.731	51.693
- Dividend received	43.923	53.129
<b>Net cashflow from operational activities</b>	<b>-2.722.111</b>	<b>5.014.231</b>
<b>Cashflow from investment activities</b>		
Investments in tangible fixed assets	-35.047	729.637
Investments in financial fixed assets	0	0
Investments in securities	-3.809.770	-12.006.369
Divestment of securities	3.718.578	11.840.280
<b>Total</b>	<b>-126.239</b>	<b>563.548</b>
<b>Total cashflow</b>	<b>-2.848.351</b>	<b>5.577.778</b>
Summarised as followed:		
Liquid assets end of financial year	6.555.551	9.403.903
Liquid assets start of financial year	9.403.903	3.826.127
<b>Change in liquid assets</b>	<b>-2.848.351</b>	<b>5.577.776</b>

# Notes to the Annual Accounts

## General

Wilde Ganzen Foundation/IKON, with its registered office at Piet Mondriaanlaan 14 in Amersfoort in 2021, is a fundraising institution. Its main activities, besides fundraising consist of assessing and funding development projects, providing support for private initiatives, providing co-funding for subsidy programmes, and providing information in that context.

The annual financial report was drafted in accordance with the Guideline 650 Fondsenwervende Instellingen (guideline 650 for fundraising institutions). The objective of the guideline is to provide insight into the costs of the organisation and the allocation of resources in relation to the objectives for which the funds were raised. This guideline is also one of the prerequisites for awarding the CBF seal. This is a seal awarded by the Centraal Bureau Fondsenwerving to fundraising institutions who comply with the requirements as set out in the Reglement CBF-Keur (CBF seal regulations). In 2001, Wilde Ganzen Foundation/IKON was awarded this seal and a reassessment in 2021 reinforced that Wilde Ganzen still complies with the established criteria.

## Continuity

These annual accounts have been drawn up in accordance with the continuity assumption.

## Reporting Period

This annual financial report was created based on a reporting period of one year. The financial year coincides with the calendar year.

## Accounting principles for the valuation of assets and liabilities and the determination of the results

The accounting principles that are applied to the valuation of assets and liabilities and the determination of the results are based on historical costs.

Unless otherwise stated, assets and liabilities are calculated at nominal value.

An asset is included in the balance sheet when there is reasonable assurance that its future economic benefits will accrue to the enterprise and that these benefits can be reliably estimated. A liability is included in the balance sheet when there is reasonable assurance that its settlement will result in an outflow of resources embodying economic benefits and the amount of the obligation can be reliably estimated.

Income is included in the statement of income and expenditure when an increase in future economic benefit, related to an increase in an asset or a decrease in a liability, has arisen, the size of which can be reliably estimated. Expenses are processed when a decrease in future economic benefit, related to a decrease in an asset or an increase in a liability, has arisen, the size of which can be reliably estimated.

In this, subsidy obligations will require careful attention. These often relate to multi-year obligations. A subsidy obligation arises after the Board/management has made a decision in this regard and has made this known to the subsidy recipient, resulting in a legally enforceable or actual obligation. This obligation is recognised as a liability on the balance sheet and, at the same time, the expense is recognised in the statement of income and expenditure

If a transaction leads to virtually all future economic benefits or virtually all economic risks concerning an asset or liability being transferred to a third party, the asset or liability will no longer be included in the balance sheet. Furthermore, assets and liabilities will no longer be included in the balance sheet from the moment that they do not comply with the conditions regarding probable future economic benefits and reliable determination of value.

The income and expenditure are calculated for the period to which they pertain.

The annual accounts are presented in euros, which is the functional currency of the organisation.

## System change

### Income from bequests

Until 2020, income from bequests, including those subject to usufruct, was recognized in the year in which the size of the bequest could be reliably determined. From 2021 onwards, these proceeds are recognised in the year in which the deed of distribution, or if there is no deed of distribution, in the year the statement of account is received. Payments in the form of advances are recognised in the year in which they are received. This change in accounting policy has been accounted for prospectively in accordance with RJ Statement 2021-03. The income from bequests in 2021 is approximately 2 million euros lower than budgeted. More than half of this amount, 1.2 million, is related to the change in this accounting policy.

### Use of estimates

The drafting of the annual accounts requires management to make judgments, estimates and assumptions that affect the application of the principles and the reported value of assets, liabilities, income and expenditure. The actual results may vary from these estimates. The estimates and underlying assumptions are continually assessed. Revised estimates are included in the period in which the estimate is revised and in future periods in which the revision has implications. In the opinion of the management, the following are the valuation principles which require estimates and assumptions and which are most critical to reflect the financial position of the organisation: the valuation of bequests and provisions.

### Financial instruments

Financial instruments in the annual accounts comprise equities, bonds, and other investments, liabilities, financial resources, long-term debts, creditors, and other payables.

Financial instruments are processed at fair value at the first booking, in which the discount/premium and the directly attributable transaction costs are included.

The foundation does not use derivatives.

The principles for the valuation of these items after the first booking are included below, per item.

### Receivables

After the first booking at fair value, receivables are valued at amortised costs using the effective interest method, less write-downs. The amortised cost is equal to the nominal value if there are no transaction costs or discounts/premiums.

### Securities

After the initial booking, the foundation's investments in shares and bonds are valued at fair value. Changes in fair value are processed through the statement of income and expenditure.

Dividends are recognised in the statement of income and expenditure at the time that they are due.

### Long-term and short-term debts and other financial obligations

After the first booking, long-term and short-term debts and other financial obligations are valued at amortised costs using the effective interest method. The amortised cost is nearly equal to the nominal value if there are no transaction costs or discounts/premiums.

The long-term debts which come due in the next year are included under short-term debts.

## Accounting Principles for the Valuation of Assets and Liabilities

### Tangible fixed assets

The tangible fixed assets are valued at their acquisition price, less cumulative depreciation and write-downs.

The acquisition price consists of the purchase or manufacturing cost and other costs to install the assets in the state necessary for their intended use.

The depreciation is calculated as a percentage of the acquisition price according to the linear method based on the economic life span. Advance payments for tangible fixed assets are not depreciated.

Office buildings	10,0%
Inventory	20,0%
Other fixed assets	33,3%

The investment in the implementation of Salesforce is depreciated at 20.0%, not 33.3% and, therefore, equals the term of the license agreement.

Maintenance expenses are only capitalised if they extend the useful life of the asset.

Decommissioned assets are valued at book value or lower yield value.

# Accounting Principles for the Valuation of Assets and Liabilities

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Maintenance expenses are only capitalised if they extend the useful life of the asset.

Decommissioned assets are valued at book value or lower yield value.

## Write-downs

An evaluation is completed on each balance sheet date to determine whether there are indications that a fixed asset may be subject to a writedown. Should there be any such indications, then the realisable value of the asset is determined. The realisable value is the higher of the fair value or the value in use. When the realisable value of the individual asset cannot be estimated, then the realisable value of the cash flow generating unit to which the asset belongs is determined.

## Disposal fixed assets

Fixed assets available for sale will be valued at book value or lower yield value.

## Receivables and securities

The principles for the valuation of receivables and securities are described under the heading Financial Instruments.

## Reserves

### Continuity reserve

A continuity reserve is created to cover risks in the short-term and to ensure that the fundraising institution can continue to meet its current and future obligations. At Wilde Ganzen, the continuity reserve consists of a reserve for ongoing organisational costs.

### Earmarked reserves

Spending restriction of the earmarked reserves: Operational management assets, projects, and individual contribution to programmes are determined by the Board. They are not obligations and the Board has the authorisation to remove these restrictions. The size of the appropriated reserves for bequests in progress equals the valuation of the bequests with rights of usufruct and cannot yet be spent.

### Other reserves

Other reserves relate to any reserves that remain after the aforementioned allocations.

## Funds

### Earmarked fund(s)

Earmarked fund(s) concern funds obtained with a specific purpose indicated by third parties.

## Provisions

### General

A provision is included in the balance sheet when it relates to:

- a legally enforceable or actual obligation which is the result of a past event;
- which can be reliably estimated; and
- the settlement of which is likely to result in an outflow of resources.

If (part of) the expenditure necessary to settle a provision is likely to be fully or partly reimbursed by a third party upon settlement of the provision, the reimbursement is presented as a separate asset. Provisions are valued at nominal value of the expenditure that is likely necessary to settle the provision and the losses.

## Long-term and short-term debts

The valuation of the long-term and short-term debts is described in the Financial Instruments section.

# Accounting Principles for the Determination of the Result

## **Income from private individuals**

This income is recognised in the year its received.

## **Income from bequests**

Income from bequests, including those bequests that include a right of usufruct, are included in the year in which the size of the bequest can be reliably estimated.

## **Income from companies**

This income is recognised in the year its received.

## **Income from lottery organisations**

This income is recognised in the year its awarded.

## **Income from government subsidies**

The income from government subsidies is recognised at the time the subsidy is spent. Because Wilde Ganzen is the leader of the Giving for Change programme and is liable to the Ministry, all expenditures of the alliance members are included in the statement of income and expenditure, as well as the related grant income.

## **Income from other non-profit organisations**

The processing of income from other non-profit organisations is recognised in the year it is received.

## **Expenditures on objectives and project obligations**

The full term of the project obligations in the context of the objectives are recognised as expenditures in the year in which the project decision is made and when the promised action and allocation of the Wilde Ganzen premium lead to obligations. Any release of this obligation is recognised in the year in which this release occurs.

Spending by alliance partners under the Giving for Change programme is based on actual expenditure in the relevant financial year. Other programme commitments are recognised in the year in which the commitment is made. Any release of this obligation is accounted for in the year in which the release occurs.

The other expenditures are included as expenditures in the year in which the accomplishment is provided to Wilde Ganzen.

## **Fundraising costs**

The fundraising costs include all costs incurred to achieve the total income from fundraising, consisting of the direct fundraising costs and our implementation costs that are related to fundraising.

## **Wages and salaries**

On the basis of the employment conditions, wages, salaries, and social security costs are processed in the statement of income and expenditure insofar they are payable to employees.

## **Balance of financial income and expenditure**

The realised and unrealised gains on investments are included in the statement of income and expenditure in the financial year to which they pertain. Dividends are recognised in the financial year in which they become payable. The income from interest is recognised in the financial year to which it pertains. Costs related to investing are deducted from the income from interest and the income from investment.

## Cost allocation

Costs are allocated per activity i. expenditure on the different sectors, ii. (subsidy) programmes, iii. capacity building and information provision, iv. fundraising costs, and v. expenditures for management and administration, on the basis of the following standards:<sup>2</sup>

\* costs that can be attributed directly are directly allocated;

\* costs that cannot be directly attributed are allocated on the basis of an estimate of the full-time equivalents (FTE's) in gross wage costs.

The percentages of the costs that are not directly attributable can be divided as follows:

	2021	2020
Personnel costs	79,0%	77,4%
Accommodation costs	4,4%	4,2%
Office and general costs	13,9%	14,9%
Depreciation and interest	2,7%	3,6%

## Pensions

Wilde Ganzen Foundation/IKON has a pension regulation which is classified as a defined pension scheme. The pension scheme is managed by Pensioenfonds Zorg en Welzijn (PFZW). It relates to an industrial pension fund and Wilde Ganzen Foundation/IKON has no obligation to pay additional contributions in the event of a shortfall in the industrial pension fund, other than the effect of higher future contributions.

The principle is that the pension costs for the period under review equal the pension contributions owed to the pension fund over that period. An obligation is included for the owed contributions that have yet to be paid on the balance sheet date. If the paid pension contributions surpass the contributions owed on the balance sheet date, a prepayment item will be included to the extent this will be reimbursed by the pension fund or credited to future pension contributions.

In relation to other pension commitments, the annual contribution is recognised as expenditure. Premiums due at year-end are included on the balance sheet as obligations.

## Leasing principles

### Leasing

The organisation can conclude financial and operational leases. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessee are classified as financial leases. All other leases are classified as operational leases. In the classification of a lease, the economic reality of the transaction rather than the legal form is decisive.

### Operational leases

The Foundation enters into an operational lease as lessee, whereby the lease objects, being two photocopiers, are not capitalised. Lease payments in The foundation has entered into an operational lease wherein the lease objects are three copiers, which are not capitalised. Lease payments in relation to the operational lease are recognised linearly in the statement of income and expenditure throughout the term of the lease.

## Accounting principles for the cashflow statement

### Presentation

The cash flow statement is drafted using the indirect method, distinguishing between cash flows from operating, investing and financing activities.

## Accounting principles for fair value

### Determination of fair value

The fair value of a financial instrument is the amount for which an asset can be traded or a liability can be settled between knowledgeable, willing, and independent parties.

- The fair value of publicly-traded financial instruments is based on bid prices.
- The fair value of non-publicly-traded financial instruments is determined by discounting the expected future cash flows at a discount rate that is equal to the current risk-free market interest for the remaining term, plus credit and liquidity surcharges.

# Notes to the Balance Sheet

## A. Tangible fixed assets in euros

The progression of the tangible fixed assets can be viewed as follows:

	Building	Inventories	Hardware/ Software	Total 2021	Total 2020
<b>Acquisition value</b>					
Balance on 1 January	198.203	260.030	135.456	593.690	2.244.781
Investments	29.458	614	4.975	35.047	220.363
Divestments	0	-9.617	-90.121	-99.738	-1.871.454
<b>Balance on 31 December</b>	<b>227.661</b>	<b>251.027</b>	<b>50.310</b>	<b>528.999</b>	<b>593.690</b>
<b>Decreciation</b>					
Balance on 1 January	17.574	53.026	101.263	171.862	967.964
Divestments	0	-9.617	-90.121	-99.738	-921.454
Depreciation	22.157	51.542	17.733	91.432	125.352
<b>Balance of 31 December</b>	<b>39.731</b>	<b>94.951</b>	<b>28.875</b>	<b>163.556</b>	<b>171.862</b>
<b>Book value on 31 December</b>	<b>187.930</b>	<b>156.076</b>	<b>21.436</b>	<b>365.442</b>	<b>421.828</b>

Tangible fixed assets are held for the purpose of conducting business.

## B. Receivables and accrued assets in euros

	2021	2020
Bequests	1.442.233	3.470.099
Interest on securities	35.989	40.091
Other subsidies to be received	0	89.595
National Postcode Lottery	900.000	900.000
Programme receivables	426.947	6.129
Other receivables	133.670	235.795
<b>Balance on 31 December</b>	<b>2.938.839</b>	<b>4.741.709</b>

Income from bequests is accounted for in the year in which the deed of distribution or, if there is no deed of distribution, the statement of account is received. Payments in the form of advances are processed in the year in which they are received.

The programme claims concern the amounts still to be claimed from cooperation partners as part of the Giving for Change programme.

The receivables excluding the bequests have a term of less than one year.

The receivables are retained for immediate use in the context of the objectives.

### C. Effects in euros

	2021		2020	
The securities are retained for investment.				
Equities	4.372.637	38,5%	3.986.130	38,9%
Bonds	7.021.008	61,6%	6.284.290	61,2%
<b>Balance on 31 December</b>	<b>11.393.646</b>	<b>100%</b>	<b>10.270.421</b>	<b>100%</b>

Both equities and bonds are valued at market value.  
Wilde Ganzen's assets are managed in a low-risk manner.

	Equities	Bonds	Total
Balance on 1 January	3.986.130	6.284.290	10.270.421
Purchases	788.148	3.021.622	3.809.770
Sales/Redemptions	-1.620.601	-2.097.977	-3.718.578
Gains on investments	1.218.960	-186.927	1.032.033
<b>Balance on 31 December</b>	<b>4.372.637</b>	<b>7.021.008</b>	<b>11.393.646</b>

The return (after deduction of investment costs) on the investment portfolio for 2021 is 10.0% (for 2020: 5.9%) and consists of the following components:

	Dividend/ coupons/ interest	Gains on investments	Costs of investments	Total 2021
Equities	43.923	1.218.960	0	1.262.883
Bonds	62.693	-186.927	0	-124.234
Investment costs	0	0	-50.965	-50.965
<b>Total net yield 2021</b>	<b>106.616</b>	<b>1.032.033</b>	<b>-50.965</b>	<b>1.087.684</b>

### D. Liquid assets in euros

	2021	2020
Bank accounts	6.554.845	9.403.691
Cash resources	706	212
<b>Balance on 31 December</b>	<b>6.555.551</b>	<b>9.403.903</b>

All liquid assets can be withdrawn on demand and are retained for immediate use in the context of the objective. A bank guarantee of € 39,041 has been issued in respect of this rent. The decrease in liquid assets is the result of the decrease in debts and accruals.

### E. Reserves in euros

	2021	2020
E1 Continuity reserve	3.695.267	3.821.657
E2 Earmarked reserves	9.124.007	8.308.981
E3 Other reserves	0	0
<b>Balance on 31 December</b>	<b>12.819.274</b>	<b>12.130.638</b>

The changes to the reserves can be viewed as follows:

	Continuity reserve	Earmarked reserve	Other reserve	Total 2021	Total 2020
Balance on 1 January	3.821.657	8.308.981	0	12.130.638	12.063.698
Changes: addition/withdrawal from reserves	-126.390	815.026	0	688.636	66.941
<b>Balance on 31 December</b>	<b>3.695.267</b>	<b>9.124.007</b>	<b>0</b>	<b>12.819.274</b>	<b>12.130.638</b>

### E1 Continuity reserve

	2021	2020
Balance on 1 January	3.821.657	3.350.009
Addition/ withdrawal through the appropriated balance	-126.390	471.648
<b>Balance on 31 December</b>	<b>3.695.267</b>	<b>3.821.657</b>

The continuity reserve has been created to guarantee continuity in the event of strongly disappointing turnover or unexpected expenses.

The scope of the continuity reserve is based on a risk analysis. The established continuity reserve amounts to €3,695,267 as of 31 December 2021. This is 0.825 times the annual costs of the work organisation. This is understood to mean:

Personnel costs, housing costs, office and general costs and depreciation are included in full, including the part that is allocated to the objective. Subsidies and contributions, remittances, purchases and acquisitions, outsourced work and communication costs are included in full except for the part that is allocated to the objective.

The guideline of Goede Doelen Nederland for the maximum size of the continuity reserve is one and a half times the annual costs for the work organisation. Wilde Ganzen thus comfortably complies with this guideline.

### E2 Earmarked reserves

	Operational management assets	Our own contribution to programmes	Bequest in progress	Total 2021	Total 2020
Balance on 1 January	421.828	7.804.791	82.360	8.308.981	8.236.560
Changes/movements: - from appropriated balance	-56.386	871.412	0	815.026	72.422
<b>Balance on 31 December</b>	<b>365.442</b>	<b>8.676.203</b>	<b>82.360</b>	<b>9.124.007</b>	<b>8.308.981</b>

There is no obligation on the above designated reserves. The limited possibility of spending has been indicated by the board of the foundation.

Part of the capital is tied up in assets that are used for business operations. The amount is equal to the book value of the office inventory, the computers and the fixtures and fittings of the premises.

Furthermore, the earmarked reserves consist of a reserve for spending on the objective. If the income from fundraising is not sufficient to cover the premium on the projects or the programme obligations, these reserves are used. The desired position on the basis of a risk analysis has been set at € 9,325,075.

The reserve for bequests in progress is created to handle the processing and valuation of bequests with a right of usufruct. The scope of this reserve equals the value of the particular bequests.

### E3 Other reserves

	2021	2020
Balance on 1 January	0	477.128
Changes/movements: - additions through earmarked balance - withdrawal through appropriation balance	0	-477.128
<b>Balance on 31 December</b>	<b>0</b>	<b>0</b>

<b>F. Funds in euros</b>	<b>2021</b>	<b>2020</b>
Balance on 1 January	2.002.591	1.619.988
Changes/movements:		
- addition to earmarked funds	2.272.321	2.708.317
- withdrawal from earmarked funds	-2.502.168	-2.325.713
<b>Balance on 31 December</b>	<b>1.772.744</b>	<b>2.002.591</b>

The earmarked funds relate to resources acquired for specific project objectives that have yet to be defined on the balance sheet date. An overview of the designated funds is included in the appendices. Gifts and projects relates to contributions and expenditures that are recognised in the statement of income and expenditure and which are allocated to the designated funds. The withdrawals from other reserves are in accordance with the agreements with third parties. On the basis of the agreements with third parties, they are given the right to indicate the purpose for these resources.

<b>G. Provisions for projects in euros</b>	<b>2021</b>	<b>2020</b>
Balance on 1 January	1.291.183	1.601.760
Changes/movements:		
- Endowments	3.588.830	5.034.299
- Withdrawals	-3.306.177	-5.344.877
<b>Balance on 31 December</b>	<b>1.573.835</b>	<b>1.291.183</b>

The provision for projects was formed on the basis of commitments on the balance sheet date in the form of premiums and specific contributions to cooperation partners. Wilde Ganzen intends to pay out this obligation regardless of whether there will be sufficient income in coming financial years. A disbursement will take place subject to individual assessment on the basis of a separate decision. The provision for projects is valued at the best estimate of the amounts necessary to settle the obligations on the balance sheet date.

<b>H. Short-term debts in euros</b>	<b>2021</b>	<b>2020</b>
Project obligations	2.105.682	3.319.579
Programme obligations	1.931.618	5.217.988
Debts and deferred liabilities	1.050.325	875.882
<b>Balance on 31 December</b>	<b>5.087.625</b>	<b>9.413.448</b>

Amounts allocated to projects but not yet disbursed in the financial year are recognised as liabilities. Released commitments are deducted in the year in which the commitment lapses.

The programme commitments concern the amounts due to cooperation partners in the framework of the programme Change the Game (€5,000, 825,815) and Giving for Change (€ 109,424) and the amount received in advance for Giving for Change programme (€ 996,379).

Payables and accruals consist of:

	<b>2021</b>	<b>2020</b>
Holidays and holiday allowance	191.476	214.366
Payroll tax due	174.403	204.882
Pension contributions	277	392
Creditors	621.154	415.199
Other	63.014	41.043
<b>Balance on 31 December</b>	<b>1.050.325</b>	<b>875.882</b>

## Financial instruments

### General

The organisation makes use of a variety of financial instruments that expose it to credit and liquidity risk. To manage these risks, the organisation has established a policy including a system of limits and procedures to limit the risks of unpredictable adverse developments in the financial markets and thereby the financial performance of the organisation. The organisation does not use derivative financial instruments to manage the risks.

### Credit risk

The credit risk of the receivables consisting of bequests, subsidies, interest, and other receivables is almost zero. The receivables from bequests are based on the formal documents submitted by the notaries, the receivables from subsidy programmes are based on agreements that follow on from current programmes, and the interest relates to the interest over the fourth quarter of 2021.

### Liquidity risk

Wilde Ganzen has sufficient liquid assets available, a portion of which is invested in securities. To date, no claim has been made on the portfolio of securities.

### Fair value

The fair value of the financial instruments included in the balance sheet under cash, short-term receivables, and short-term debts is very similar to the book value.

## Assets and obligations not apparent in the balance sheet

### Important financial entitlements

#### *Bequests with use of usufruct*

Bequests with usufruct are recognised in the financial year in which the extent can be reliably determined. For nine files with usufruct the value of the financial effect of the benefits cannot be estimated.

#### *Subsidies*

The Dutch Ministry of Foreign Affairs has awarded the Wilde Ganzen Foundation a grant for the period 2021-2025 within the framework of the Giving for Change Programme. The total grant for the entire period is €24,254,836. Wilde Ganzen's share of this is €16,071,110 and the share of the consortium partners is €8,183,726. The maximum grant for the remaining period is €20,345,354, of which €13,222,100 for Wilde Ganzen and €7,123,254 for the consortium partners.

#### *Nationale Postcode Loterij*

The Wilde Ganzen Foundation has a multi-year agreement with the Nationale Postcode Loterij until the end of 2024 to receive an annual payment.

### Important financial obligations

#### *Lease obligations*

The foundation has signed a lease for the premises in Amersfoort. The lease obligation is €137,363 per year. The contract ends in June 2026. A bank guarantee of €39,041 has been issued for this lease.

The foundation has signed a lease for two copiers. The lease obligation is €9,846 per year. The contract ends in January 2026.

# Notes on the Statement of Income and Expenses

<b>I. Income from individuals in euros</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Actual 2020</b>
Donations and gifts	6.131.105	5.871.035	5.694.334
Bequests	1.780.335	3.800.000	4.811.037
	<b>7.911.440</b>	<b>9.671.035</b>	<b>10.505.371</b>

The income from inheritances in 2021 is approximately 2 million euros lower than budgeted. The change in system has had an effect of 1.2 million euros and, in addition, the income is 800 thousand euros lower than assumed in the budget.

<b>J. Income from companies in euros</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Actual 2020</b>
Business benefits	111.559	20.000	87.869

<b>K. Income from lottery organisations in euros</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Actual 2020</b>
Income from the Nationale Postcode Loterij	900.000	900.000	900.000

<b>L. Subsidies from governments in euros</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Actual 2020</b>
Income from EU subsidy Frame Voice Report	0	0	243.890
Income under the Strategic Partnership Grant	0	0	152.187
income from the Giving for Change grant	3.909.482	4.905.000	0
Income from other subsidy providers	0	168.200	0
	<b>3.909.482</b>	<b>5.073.200</b>	<b>396.077</b>

<b>M. Income from other non-profit organisations in euros</b>	<b>Actual 2021</b>	<b>Budgeted 2021</b>	<b>Actual 2020</b>
Income from other non-profit organisations	6.273.616	7.700.000	8.046.551
Income from equity funds	2.559.422	2.340.000	3.131.297
	<b>8.833.038</b>	<b>10.040.000</b>	<b>11.177.848</b>

The income from bequests is lower than in 2020 because, as of 2021, the bequests are accounted for in the year in which the deed of distribution, or if there is no deed of distribution, the account and statement of accounts is received. This adjustment leads to one-off lower income in 2021.

<b>N. Expenditures for objectives in euros</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Actual</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
<b>N1 Project expenditure on sectors</b>			
1. Education and training	4.531.445	4.403.684	5.205.156
2. Health	2.223.856	2.434.665	2.881.829
3. Water and sanitation	1.047.633	798.251	958.460
4. Care and welfare	1.356.590	1.862.586	2.198.184
5. Employment and income	1.792.348	1.463.460	1.722.555
6. Food security	1.059.543	2.261.711	2.674.015
7. Other	12.611	79.825	93.482
	<b>12.024.026</b>	<b>13.304.182</b>	<b>15.733.682</b>
<b>N2 Expenditures for programmes</b>			
Programme Change the Game	1.945.084	2.317.638	2.056.928
Programme EU Frame Voice Report	0	0	191.578
Programme Giving for Change	4.069.014	5.445.403	0
	<b>6.014.098</b>	<b>7.763.041</b>	<b>2.248.506</b>
<b>N3 Information</b>	2.052.092	2.165.024	2.557.652
<b>Total objectives expenditure</b>	<b>20.090.217</b>	<b>23.232.247</b>	<b>20.539.841</b>

Local partner organisations provide the projects to Wilde Ganzen together with the Private Development Initiatives. They decide for themselves, for which sector, target group, and theme the project is intended based on the needs of the community. Although project spending is demanddriven, Wilde Ganzen uses a guiding framework to see whether the projects contribute to the shared vision of empowering people.

The increase in spending on projects in the year under review was mainly due to the fact that the average amount per project decreased. Spending on programmes has increased as the Giving for Change programme was launched in 2021.

### Expenditure rate

The ratio of total expenditure on the objective(s) in relation to total income is shown below in percentage terms for the years:

	<b>Actual</b>	<b>Budgeted</b>	<b>Actual</b>
	<b>2021</b>	<b>2021</b>	<b>2020</b>
Total expenditure	20.090.217	23.232.247	20.539.841
Total income	21.665.519	25.704.235	23.067.164
<b>Expenditure rate of income</b>	<b>92,7%</b>	<b>90,4%</b>	<b>89,0%</b>
Total expenditure	20.090.217	23.232.247	20.539.841
Total expenditures	22.279.451	25.813.505	23.198.148
<b>Expenditures as percentage of liabilities</b>	<b>90,2%</b>	<b>90,0%</b>	<b>88,5%</b>

### O. Fundraising costs in euros

	Actual 2021	Budgeted 2021	Actual 2020
Operational costs of own organisation	471.584	700.369	417.812
Costs of direct marketing	1.978.530	2.376.225	2.930.474
Other recruitment costs	122.063	167.500	148.543
Charged costs to education objective	-989.265	-1.188.113	-1.465.239
	<b>1.582.912</b>	<b>2.055.981</b>	<b>2.031.591</b>

The lower costs for direct marketing compared to 2020 are due to the fact that, in accordance with the annual plan, a lower number of donors were recruited through face-to-face recruitment.

#### Fundraising cost rate

Below is the ratio of fundraising costs to total income in percentage terms for the years:

	Actual 2021	Budgeted 2021	Actual 2020
Total income	21.665.519	25.704.235	23.067.164
Fundraising costs	1.582.912	2.055.981	2.031.591
<b>Fundraising cost rate</b>	<b>7,3%</b>	<b>8,0%</b>	<b>8,8%</b>

### P. Management and administration in euros

	Actual 2021	Budgeted 2021	Actual 2020
Management and administration costs	<b>606.322</b>	<b>525.277</b>	<b>626.716</b>
Management and administration cost rate as % of total costs	<b>2,7%</b>	<b>2,0%</b>	<b>2,7%</b>

The costs of management and administration are determined by the estimated time allocation of the individual employees to the task areas execution costs for the objective, execution costs for the fundraising and execution costs management and administration. The costs are allocated to the different implementation costs proportionally and linked to the salary costs of the employees.

### Q. Balance of financial income and expenditure in euros

	Actual 2021	Budgeted 2021	Actual 2020
<b>Interest income and investment income</b>			
Dividend	43.923	45.000	53.129
Interest	47.731	44.500	51.693
Gains on investments	1.032.031	64.770	525.374
	<b>1.123.685</b>	<b>154.270</b>	<b>630.196</b>
<b>Investment expenses</b>			
Banking charge effects	50.965	45.000	49.666
	<b>1.072.721</b>	<b>109.270</b>	<b>580.529</b>

The difference between the financial income and expenditure and the return on investments is explained by the interest on the current account position with the banks.

### R. Notes on destination balance in euros

		Actual 2021	Budgeted 2020	Actual 2020
<b>Continuity reserve (1)</b>	F1			
Withdrawal/addition to continuity reserve		-126.390		471.648
<b>Earmarked reserves (2)</b>	F2			
Addition/withdrawal from Operational Management Assets		-56.386		-854.989
Addition/ withdrawal from Projects appropriated reserve		871.412		904.791
Addition/withdrawal from bequests in progress appropriated reserves		0		22.620
		<u>815.026</u>		<u>72.422</u>
<b>Other reserves (3)</b>	F3			
Withdrawal/allocation to other reserves		0		-477.128
<b>Total withdrawals from/additions to reserves (1) t/m (3)</b>	F	688.636		66.941
<b>Earmarked funds (4)</b>				
Withdrawal/allocation to earmarked funds		-229.847		382.603
<b>Total appropriated balance (1) t/m (4)</b>		<u>458.789</u>	0	<u>449.544</u>

## S. Notes for expenditure distribution in euros

Summary specification and distribution of costs for 2021 by destination.

Allocation	Expenditure on projects	Expenditure on programmes	Information provision	Subtotal objectives expenditure	Fundraising costs	Management and administration costs	Total 2021
<b>Charges</b>							
Subsidies and contributions provided	10.272.428	5.778.306	1.748.931	17.799.665	0	0	17.799.665
Communication costs	0	0	0	0	1.111.328	0	1.111.328
Personnel costs	1.384.152	186.328	239.565	1.810.044	372.656	479.129	2.661.830
Accommodation costs	77.109	10.380	13.346	100.835	20.760	26.692	148.287
Office and general costs	242.792	32.683	42.022	317.497	65.367	84.043	466.907
Depreciation costs	47.545	6.400	8.229	62.174	12.801	16.458	91.433
<b>Total</b>	<b>12.024.026</b>	<b>6.014.098</b>	<b>2.052.092</b>	<b>20.090.216</b>	<b>1.582.912</b>	<b>606.322</b>	<b>22.279.450</b>

Notes on the expenditure model is included in the appendix.

## Notes on the operational costs in the expenditure model in euros

	Actual 2021	Budgeted 2021	Actual 2020
<b>Personnel costs</b>			
Wages and salaries	2.462.509	2.442.300	2.474.057
Employee insurance	355.360	390.770	387.112
Pension insurance	280.012	293.075	253.503
Sickness benefit received	-42.035	0	-55.922
Other personnel costs	261.766	221.300	280.384
Costs of expenditures on objectives	-655.783	-603.500	-645.111
	<b>2.661.830</b>	<b>2.743.945</b>	<b>2.694.023</b>
<b>Accommodation costs</b>			
Rent and service charges	145.730	142.000	138.732
Other accommodation costs	2.557	5.700	5.764
	<b>148.287</b>	<b>147.700</b>	<b>144.496</b>
<b>Office and general expenses</b>			
Office costs	82.082	83.100	113.888
Automation	215.160	219.650	180.848
Other general expenses	169.665	217.450	223.156
	<b>466.907</b>	<b>520.200</b>	<b>517.892</b>
<b>Write-down costs</b>			
Depreciation	91.433	90.000	125.353
<b>Total operational costs</b>	<b>3.368.457</b>	<b>3.501.845</b>	<b>3.481.764</b>

Automation costs are higher than in 2020 due to the transition costs to the Cloud environment.

# Supplementary Information

## Staffing

The average number of employees was as follows:

	2021	2020
Number of FTEs	42,3	44,3

## Remuneration Management Board in euros

	2021	2020
<b>Name</b>	C. de Jong	C. de Jong
<b>Position</b>	Director	Director
<b>Employment</b>		
Nature (duration)	indefinite	indefinite
Hours (FTE)	36	36
Part-time rate	94%	94%
Period	1/1-31/12	1/1-31/12
<b>Remuneration</b>		
<b>Annual income</b>		
Gross wage/salary	93.323	92.674
Holiday money	7.435	7.106
Year-end bonus	7.746	7.692
Other income components		
<b>Total annual income</b>	<b>108.504</b>	<b>107.472</b>
Taxable allowances/additions	864	
Employer's pension contribution	13.539	12.804
Pension compensation		
Other long-term benefits		
	<b>122.907</b>	<b>120.276</b>
<b>Total remuneration</b>	<b>122.907</b>	<b>120.276</b>

The annual income of the individual executives remains within the maximum of €125,011 based on full-time employment and an established BSD score of 440 points) according to the Regulation on the remuneration of directors of charitable organisations of Goede Doelen Nederland. The annual income, the taxed reimbursements/additions, the pension costs, the pension compensation and the other remuneration combined remain within the maximum of €209,000 per year included in the regulation. For an explanation of the policy and the principles for management remuneration, please refer to the annual report.

No loans, advances or guarantees have been given to the director.

## Remuneration of the Supervisory Board

The Supervisory Board receives a volunteer fee for its work

## Signature

Amersfoort, 17-5-2022

### Management:

Mr. C. de Jong

### Supervisory Board:

Mrs. A.T. van der Wal  
Mr. J.L. Sebel  
Ms. M.C.M. Senten  
Ms. P.R. Eenhoorn  
Mr. R.J.T. van der Veen  
Mrs. T.J. Terpstra

### Other data

#### Post balance sheet events

The measures taken in the fight against the coronavirus and the developments in Ukraine have an impact on the whole of Dutch society. Stichting Wilde Gazen has also been confronted with this. The measures may have a negative effect on the budgeted result for the financial year 2022. However, the extent of the effect cannot be estimated at this time. Equity and liquidity are healthy enough to absorb this, so the consequences will have no impact on the 2021 accounts or on the continuity of Stichting Wilde Ganzen.

#### Branch offices

The organisation does not have branch offices.

# Annexes

## Annex: Model of expenditure in euros

### Specification and breakdown of costs by purpose

Expenditure	Spending projects on the sectors						
	1. Education and training	2. Health	3. Water and sanitation	4. Care and welfare	5. Work opportunity and income	6. Food security	7. Other
<b>Expenses</b>							
Subsidies and contributions	3.871.328	1.899.896	895.019	1.158.969	1.531.248	905.194	10.774
Communication							
Personnel costs	521.640	256.000	120.599	156.165	206.327	121.970	1.452
Accommodation costs	29.060	14.261	6.718	8.700	11.494	6.795	81
Office and general expenses	91.500	44.905	21.154	27.393	36.191	21.395	255
Depreciation and interest	17.918	8.794	4.143	5.364	7.087	4.190	50
<b>Total</b>	<b>4.531.445</b>	<b>2.223.856</b>	<b>1.047.633</b>	<b>1.356.590</b>	<b>1.792.348</b>	<b>1.059.543</b>	<b>12.611</b>

Expenditure (continued)	Sub-total spent on projects (i)	Programme Change the Game	Programme Giving for Change	Sub-total spent on grant programmes (ii)	Awareness (iii)	Sub-total spent on objectives (i) - (iii) = (a)
<b>Expenses</b>						
Subsidies and contributions	10.272.428	1.868.824	3.909.482	5.778.306	1.748.931	17.799.665
Communication				0		
Personnel costs	1.384.152	60.262	126.066	186.328	239.565	1.810.044
Accommodation costs	77.109	3.357	7.023	10.380	13.346	100.835
Office and general expenses	242.792	10.571	22.113	32.683	42.022	317.497
Depreciation and interest	47.545	2.070	4.330	6.400	8.229	62.174
<b>Total</b>	<b>12.024.026</b>	<b>1.945.084</b>	<b>4.069.014</b>	<b>6.014.098</b>	<b>2.052.092</b>	<b>20.090.217</b>

Expenditure (continued)	Sub-total spent on target (a)	fundraising costs	Management and administration costs (c)	Totaal 2021 (a) - (c)	Budgeted 2021	Total 2020
<b>Expenses</b>						
Subsidies and contributions	17.799.665			17.799.665	20.956.048	18.102.606
Communication		1.111.328		1.111.328	1.355.612	1.613.778
Personnel costs	1.810.044	372.656	479.129	2.661.830	2.743.945	2.694.023
Accommodation costs	100.835	20.760	26.692	148.287	147.700	144.496
Office and general expenses	317.497	65.367	84.043	466.907	520.200	517.892
Depreciation and interest	62.174	12.801	16.458	91.433	90.000	125.353
<b>Total</b>	<b>20.090.217</b>	<b>1.582.912</b>	<b>606.322</b>	<b>22.279.451</b>	<b>25.813.505</b>	<b>23.198.149</b>

### Appendix: Overview of designated funds in 2021 in euros

Name	Starting balance	Gifts	Projects	Final balance
	(a)	(b)	(c)	(a t/m c)
Aanpakkers' against Corona Funds	173.404	564.237	-737.423	218
Apodophoria Fund	0	3.000	-2.720	280
B.J. Kuik Fund	38.451	0	-2.698	35.753
CNS Sport Fund	8.157	0	-8.157	0
The Aunts	313	10.000	-10.000	313
Family Groenendijk Fund	0	21.000	-20.774	226
Kool family fund	67.341	0	13.380	80.721
FEMI fund	18.137	0	0	18.137
Haiti Earthquake Fund	0	560	0	560
West Africa Vocational Education Fund	38.250	0	-18.948	19.302
Fund Children	18.412	11.396	-30.779	-971
Fund Project of the Week	45.655	9.241	-48.071	6.825
Gerritdina Education Fund	0	25.000	-24.177	823
Heijmerink Reith Fund	10.550	103.000	-109.371	4.179
Honaert Fund	101	25.000	-25.000	101
Live!	0	22.500	-22.500	0
Mathieu Beurskens - Idai Fund	-15	0	0	-15
MRC Holland	1.002	0	0	1.002
My Climate Action	3.325	14.840	-1.584	16.581
Education and health Lesotho	17.615	0	0	17.615
Retera of the Court	64.125	713.294	-255.681	521.738
SAS Fund	5.488	0	0	5.488
Sector fund for water and sanitation	366.269	15.029	-50.905	330.393
Sector fund for sustainability, climate and energy	0	250	792	1.042
Sector fund for health (curative and preventive)	347.816	1.035	-128.253	220.598
Sector fund for agriculture, livestock, forestry and fisheries	44.413	1.262	-45.890	-215
Sector fund for education and training	276.774	8.150	-222.571	62.353
Sector fund for work and income	4.740	0	-4.740	0
Sector fund for care and welfare	111.750	10.832	-116.939	5.643
BEA Rotterdam Foundation	4.540	6.000	0	10.540
RAM of Schalkwijk Foundation	6.945	40.000	-46.945	-1
Virtutis Opus Foundation	46.059	248.246	-275.912	18.393
Nijkerk Orphanage Foundation	7.207	20.896	-20.896	7.207
Grants and programmes	0	74.613	11.300	85.913
Temminck Groll Fund	9.620	10.000	-10.000	9.620
Van der Lee-van Groeningen Fund	0	10.000	-10.000	0
Wilde Ganzen-Partin Day	0	2.940	0	2.940
Anonymous funds	266.148	300.000	-276.706	289.442
<b>Totals</b>	<b>2.002.591</b>	<b>2.272.321</b>	<b>-2.502.168</b>	<b>1.772.744</b>

### Appendix: Project overview per sector in euros

Sectors	Starting balance	Action result	Premium	Payments	Final balance
	(a)	(b)	(c)	(d)	(a t/m d)
1. Education and training	1.531.950	2.332.666	1.221.158	4.132.216	953.558
2. Health	796.819	1.097.419	593.124	2.027.930	459.432
3. Water and sanitation	188.266	546.074	273.606	955.334	52.613
4. Care and welfare	72.094	947.088	508.817	1.237.072	290.927
5. Employment and income	337.297	378.478	271.324	938.669	48.430
6. Food security	117.961	624.628	317.025	966.195	93.419
7. Other	275.191	393.619	241.762	703.270	207.302
<b>Totals</b>	<b>3.319.579</b>	<b>6.319.972</b>	<b>3.426.816</b>	<b>10.960.686</b>	<b>2.105.682</b>

## CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

Aan: de raad van toezicht en het bestuur van Stichting Wilde Ganzen/IKON.

### A. Verklaring over de in het jaarverslag opgenomen jaarrekening 2021

#### Ons oordeel

Wij hebben de jaarrekening 2021 van Stichting Wilde Ganzen/IKON te Amersfoort gecontroleerd.

Naar ons oordeel geeft de in dit jaarverslag opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van het vermogen van Stichting Wilde Ganzen/IKON per 31 december 2021 en van het resultaat over 2021 in overeenstemming met de in Nederland geldende RJ-Richtlijn 650 Fondsenwervende organisaties.

De jaarrekening bestaat uit:

1. de balans per 31 december 2021;
2. de staat van baten en lasten over 2021; en
3. de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

#### De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens het Nederlands recht, waaronder ook de Nederlandse controlestandaarden vallen. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij zijn onafhankelijk van Stichting Wilde Ganzen/IKON zoals vereist in de Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening gedrags- en beroepsregels accountants (VGBA).

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

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## **B. Verklaring over de in het jaarverslag opgenomen andere informatie**

Het jaarverslag omvat andere informatie, naast de jaarrekening en onze controleverklaring daarbij. De andere informatie bestaat uit de volgende in het bestuursverslag opgenomen onderdelen:

- Terugblik;
- Financiële resultaten 2021;
- Drijfveer, aanpak en doelen;
- Onze steun in de praktijk;
- Projecten;
- Programma's;
- Marketing ;
- Organisatie;
- Governance;
- Vooruitblik;
- Bijlagen.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat.

Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de controle of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening. Het bestuur is verantwoordelijk voor het opstellen van de andere informatie, waaronder het bestuursverslag, in overeenstemming met RJ-Richtlijn 650 Fondsenwervende organisaties.

## **C. Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening**

### **Verantwoordelijkheden van de raad van toezicht en het bestuur voor de jaarrekening**

Het bestuur is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening in overeenstemming met de in Nederland geldende RJ-Richtlijn 650 Fondsenwervende organisaties. In dit kader is het bestuur verantwoordelijk voor een zodanige interne beheersing die het bestuur noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet het bestuur afwegen of de organisatie in staat is om haar werkzaamheden in continuïteit voort te zetten. Op grond van genoemd verslaggevingsstelsel moet het bestuur de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij het bestuur het voornemen heeft om de organisatie te liquideren of de activiteiten te beëindigen, of als beëindiging het enige realistische alternatief is.

Het bestuur moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten, toelichten in de jaarrekening.

De raad van toezicht is verantwoordelijk voor het uitoefenen van toezicht op het proces van financiële verslaggeving van de organisatie.

### **Onze verantwoordelijkheden voor de controle van de jaarrekening**

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid, waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken.

Afwijkingen kunnen ontstaan als gevolg van fraude of fouten en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, ethische voorschriften en de onafhankelijkheidseisen.

Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;
- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel een oordeel uit te spreken over de effectiviteit van de interne beheersing van de organisatie;
- het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van schattingen door het bestuur en de toelichtingen die daarover in de jaarrekening staan;
- het vaststellen dat de door het bestuur gehanteerde continuïteitsveronderstelling aanvaardbaar is, tevens het op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gereede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om in onze controleverklaring aandacht te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze controleverklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een organisatie haar continuïteit niet langer kan handhaven;
- het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen;
- het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen.

Wij communiceren met de raad van toezicht en het bestuur onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.

Amsterdam, 16 juni 2022

 ValidSigned door G. Visser RA  
op 16-06-2022

G. Visser RA

Wilde Ganzen Foundation/IKON, May 2022  
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Adopted by the Executive Board on 17 May 2022  
Approved by the Supervisory Board on 17 May 2022

