



Annual Report

2022



WILDE 
GANZEN 
FOUNDATION

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/ Glossary

Active Initiators

Anyone who wants to tackle world poverty. Whether you are actively involved in a development project, support a project, or live in poverty yourself and are taking steps to improve your life: every active initiator makes the world a little better.



Basic Services

Basic health care, clean water, food, shelter, proper sanitation, primary education and employment.

Community

People, organisations and bodies that have a common interest in an initiative.

Sustainable Change

Long-term and positive change that meets the livelihood needs of current and future generations.

Giving for Change

Programme to promote community philanthropy and rights advocacy at the local level, in partnership with Global Fund for Community Foundations, Africa Philanthropy Network and Kenya Community Development Foundation. Externally funded by the Netherlands Ministry of Foreign Affairs.



CtGA

Change the Game Academy: a programme run by Wilde Ganzen and NPOs, in which we offer organisations abroad training and coaching on local fundraising and on rights campaigning.

Glossary

Focus Countries

We support LPOs, in partnership with NPOs, in 15 countries: Burkina Faso, Cambodia, Ethiopia, Gambia, Ghana, India, Indonesia, Kenya, Malawi, Nepal, South Africa, Sri Lanka, Tanzania, Uganda, Zambia.

LPO

Local Partner Organisation. Organisation in a developing country that is in direct contact with people in the community living in poverty and executes projects. See also [Appendix 1](#).



NPO

National Partner Organisation. These are organisations in focus countries that help shape and conduct the Change the Game Academy training courses and provide coaching for them. For a complete list, see [Appendix 2](#).

Developing or DAC Countries

For lack of a better word, we often use the term 'developing countries'. By this we mean low and middle-income countries that are on the OECD's [DAC-lijst](#). Wilde Ganzen only supports projects and programmes in countries that are on this list.

PDI

Private Development Initiative. Partner organisation that raises funds in the Netherlands and works with Wilde Ganzen to make projects abroad successful. See also [Appendix 1](#).



Civil Society Organisation (CSO)

Community organisations, movements, informal groups and human rights defenders.

Glossary



Global Citizenship

Awareness that as citizens of the world, people belong to a larger entity that does not stop at the borders of their own local community or country. We are all equal and have shared responsibility for global issues.

Match Funding

Projects undertaken by LPOs that do not receive support from a PDI receive Match Funding. The assessment is done by the NPO. The aim is to encourage CSOs to raise funds locally so that they become less dependent on foreign support and/or encourage them to learn more in terms of lobbying and appealing to local government.



Strengthen the Roots

Programme to support local wildlife organisations, in partnership with IUCN NL, WACSI, A Rocha Ghana, WARSI and Nature Bolivia. Externally funded by the Nationale Postcode Loterij (Dutch National Postcode Lottery).



Looking Back on 2022

After the lockdown years of the corona pandemic, the world opened up again in 2022. It was wonderful to meet 'live' and re-establish contacts: with colleagues in the office, numerous PDIs, and the international friends and partner organisations we work with intensively. This gave extra sparkle to Wilde Ganzen's 65th anniversary, which we celebrated modestly this year.

There were many uncertainties, which meant we were unsure how 2022 would turn out, but looking back we are happy and proud to be able to say that it was a very successful year. Many LPOs and PDIs were able to catch up on projects and fundraising that had been put on hold due to the pandemic. With a total of 273 projects, we exceeded all expectations. In terms of content, we worked steadily on further improving quality, making projects and organisations more sustainable, and improving local communities' long-term involvement and collaboration on an equal footing.

We successfully facilitated meetings between LPOs in focus countries where we are active. This enabled them to exchange experiences and learn from each other. We also paid more attention to local fundraising, so that organisations become less dependent on foreign aid and can continue on their own terms in the long run.

We also made progress with our own programmes in 2022. Giving for Change (which focuses on

community philanthropy) got up to speed, and the partners worked well together and were able to support each other. Under the Change the Game Academy, 717 organisations (the target was 430) in 18 countries were trained in local fundraising and lobbying. There were far more online trainee registrations than we had expected, and thousands of modules were fully completed. Anticipating continued growth, the Change the Game Academy alliance made further preparations by developing ownership and governance in 15 countries. Together with IUCN, we launched the Strengthen the Roots programme, funded by the Nationale Postcode Loterij and aimed at strengthening local organisations working in vulnerable nature reserves.

2022 was a banner year for fundraising. Our revenues grew strongly and exceeded €28 million. The money was put to good use and gives us confidence in the future. We received several large legacies, an important source of income for the organisation. In addition, we were able to count on loyal support from endowment funds, despite disappointing stock market results. However, our most important and solid foundation remained, and continues to be, our nearly 40,000 committed individual donors who care deeply about our work. Thank you!

Kees de Jong
Director



A close-up photograph of a smiling man, likely of Maasai descent, wearing a traditional patterned shuka. He is holding a dark bowl in front of him with both hands. The background is a blurred outdoor setting with dry vegetation. The text 'Financial Results 2022' is overlaid on the top left in white, with a blue diagonal bar behind it.

Financial Results 2022

Income and Expenditure

Amount x 1.000	Actual 2021	Budget 2022	Actual 2022
Income from individuals	7.911	9.638	12.312
Income from businesses	112	50	40
Income from lottery organisations	900	900	2.735
Government subsidies	3.909	5.422	4.233
Income from other non-profit organisations	8.833	8.478	8.709
Total income	21.666	24.488	28.029
Expenditure for objectives	20.090	22.374	23.212
Fundraising costs	1.583	1.931	1.573
Management and administration costs	606	568	751
Total expenses	22.279	24.873	25.536
Balance before financial income and expenses	-614	-385	2.492
Balance financial income and expenses	1.073	385	-2.029
Balance of income and expenses	459	0	463

In 2022 we received an amount of €12.3 million from private individuals, €2.7 million higher than budgeted. This was almost entirely due to a number of large legacies, which amounted to €6.1 million, €2.4 higher than budgeted. In 2022, we received some very large inheritances.

The Nationale Postcode Loterij's contribution of €2.7 million was much higher than had been budgeted. This amount consists of the fixed annual amount of €900 thousand and an additional contribution of €1.8 million for the Strengthen the Roots programme. The total commitment for this programme is €2.2 million. Only the part that was spent is accounted for in the financial statement.

Government grants amounted to €4.2 million, €1.2 million lower than budgeted. This was due to the release of commitments of €700 thousand under the Giving for Change programme that were still open at the end of 2021 and for €500 thousand due to lower spending compared to the 2022 budget.

Income from other not-for-profit organisations was €8.7 million, €230 thousand higher than anticipated in the budget. This is due to a loyal base of endowment funds that support Wilde Ganzen, from which a number of additional contributions were also received in 2022.

Wilde Ganzen spent €23.2 million on achieving its goals in 2022. Due to an increase in the average project budget and the use of Match Funding, spending on projects was more than €1 million higher than budgeted. Spending on the Giving for Change and Change the Game Academy programmes was lower than budgeted. However, this was offset by additional spending due to the launch of the Strengthen the Roots programme. Recruitment costs were approximately €360 thousand lower, mainly due to reduced costs for face-to-face and online recruitment.

2022 has been a bad year for investments. This resulted in a negative balance of financial income and expenses of over €2 million.

Expenditure as a Percentage of the Budget

% of costs	Objective	Result 2021	Budgeted for 2022	Result 2022
Fulfilling objectives/goals	84	90,2	89,9	90,9
Fundraising costs	12	7,1	7,8	6,2
Management and administration	4	2,7	2,3	2,9

% of income	Objective	Result 2021	Budgeted for 2022	Result 2022
Fundraising costs	12	7,3	7,9	5,5

Thanks to the grant we received for the Giving for Change programme and the additional contribution from the Nationale Postcode Loterij, we were able to devote 90.9% of our funds to achieving our goals rather than the budgeted 89.9%. As a result, a lower percentage was spent on fundraising costs (6.2%) and a slightly higher percentage on management and administration (2.9%) than budgeted.

What we Believe in



Wilde Ganzen exists because there is poverty in the world. We are shocked by the injustice and suffering that poverty causes. Doing something about it is what drives us.

Poverty paralyses initiative. 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, day out.

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



Our Vision

A world in which people living in poverty are able to improve their situation and their future themselves.



Our Ambition

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



Our Mission

That people in poverty become self-reliant in their basic needs, and their organisations less dependent on foreign aid, THROUGH the outstanding support provided by Wilde Ganzen.

Our Goals

We have divided our mission into seven specific goals:

Goal	Intended outcome	Results 2022
1. People living in poverty are more self-reliant for their basic needs	An increase in the number of people in poverty who continue to make use of basic services in their own country.	See page 26
2. LPOs are less dependent on foreign aid	LPOs less dependent through training and mentoring, growing support for local fundraising and lobbying local governments to contribute.	See page 35
3. Outstanding support to PDIs	Customer-oriented service and expert advice.	See page 29
4. Leader among the donor community	Growing revenue stream through visibility, and recognition through effective fundraising.	See page 34
5. Pacesetter among the Dutch public	Stronger brand position and increased brand awareness.	See page 45
6. A leader in the international development field	Increased trainee satisfaction, strengthened brand position and presence at international events of Change the Game Academy.	See page 36
7. Strong internal organisation	Employee satisfaction as a result of continuous quality improvements in ICT, HR, Finance & Control.	See page 49

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 ourselves, Wilde Ganzen contributes mainly 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 healthy lives and promote well-being for all at all ages.

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.



Key Risks

Various risks may prevent us from achieving our objectives. We analyse these risks annually and take measures to reduce them.

The risk analysis covers 26 risks in total, consisting of 5 strategic risks, 4 compliance risks, 4 financial risks, 3 good governance and management risks, 3 project and programme risks, 1 reputation risk, 4 staff risks and 2 operational risks.

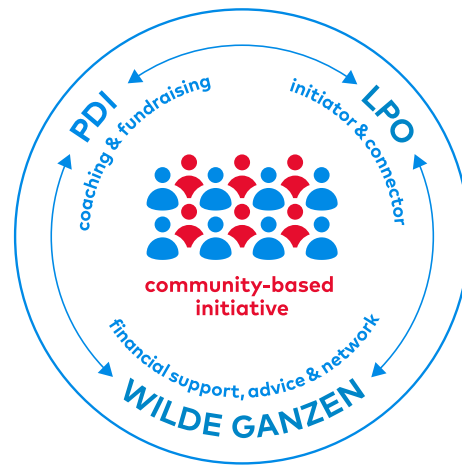
These are the five most important risks and the measures we take:

- Local partners are hampered in their work by government restrictions. We mitigate this risk by strengthening organisations through Change the Game Academy trainings and the Giving for Change programme.
- Loss of income, for example due to unpredictable sources of income such as legacies, or legislation that negatively affects fundraising opportunities. In recent years, efforts have been made to further diversify income sources, and new methods of fundraising are being tried out.
- Rising costs due to inflation. Under high inflation, procurement costs are not expected to be offset by revenues. This could put pressure on spending. Inflation cannot be influenced directly and will therefore be monitored continuously.
- Decline in the number of PDIs, for example due to the age of board members, fundraising difficulties, or differences in vision on development cooperation. Communication to PDIs will be improved, more trainings offered, scouting for new PDIs will continue, and we will explore alternatives such as Match Funding and participatory grant making.
- Falling share prices. We experienced this in 2022 and the trend may have significant consequences in the future. See also [page 75](#).

How we Work

In everything we do, Wilde Ganzen works with other organisations. For instance, the projects we support are not 'our' projects, they are owned by LPOs. These local organisations represent the interests of people living in poverty, and we shape local ownership by contributing financial support, advice, our network and training.

Together with their Dutch partner, the local organisations submit an idea to our Projects Department, and plans that meet our criteria (including community participation and sustainability) receive financial support. We also provide advice and connect organisations.



PDIs play an important role in the way we work. Their commitment and involvement are invaluable and help maintain public support for development cooperation in the Netherlands. Together with PDIs we work towards empowering local organisations, so that they achieve sustainable results.

Premium overview

Wilde Ganzen contributes a premium to our partners. For regular projects this is 50% of the amount they have raised. For some projects, we double the premium:

Premium	Type of project	Countries	Premium %
Regular premium	LPO and PDI jointly submit a project proposal and fundraising plan.	All DAC-countries*	50%
Wilde Ganzen Small	For PDIs' small projects, up to €6,000.	All DAC-countries*	100%
Local fundraising	Extra premium for LPO, on top of local fundraising.	All focus countries*	50%
Match Funding	LPO submits project plan to National Partner. PDI and Wilde Ganzen project advisors are not involved.	9 focus countries	100%
Reconstruction	For projects that need to restart after a conflict or natural disaster.	Specific countries and regions	100%

*See [page 4](#) for definition of DAC-countries (developing countries) and focus countries.

Our programmes

Besides supporting projects, one of Wilde Ganzen's key focuses is strengthening local organisations. We do this through our programmes: Change the Game Academy, Giving for Change and Strengthen the Roots.

Change the Game Academy

Change the Game Academy offers e-learning, classroom courses and individual coaching through a network of NPOs. These national partners co-develop the trainings, ensure that the learning materials fit the local context, conduct trainings and coach participants. The NPOs decide which organisations from their countries will participate in the trainings. New trainers for existing countries and for expanding activities in new countries, then follow a train-the-trainer programme. Every year, the directors and staff of the NPOs involved meet (online) with Wilde Ganzen to determine the course for the following year.

Change the Game Academy can be accessed worldwide through our multilingual website and app. Classroom training sessions are available in 15 countries: Brazil, Burkina Faso, Cambodia, Colombia, Ethiopia, Gambia, Ghana, India, Indonesia, Kenya, Nepal, South Africa, Sri Lanka, Tanzania and Uganda. See [Appendix 2](#) for an overview of the NPOs involved.

For information on Giving for Change and Strengthen the Roots see [pages 37](#) and [39](#).





Examples of our Support



New future for the Batwa people

Projects Advisor Imke Straaten visited the Batwa in Uganda and the local organisation Kadolha.

The Batwa people live close to the Bwindi national park in Uganda. For centuries they hunted freely in the forests until in 1991 the government evicted them from the park. The Batwa face discrimination and live in great poverty.

Staff at the local organisation [Kadolha](#) followed a training course given by the Change the Game Academy and now lobby for the Batwa. There is progress: the government has made land available for beekeeping and there are plans for ecotourism, so that the Batwa can preserve their culture and nature.

This project contributes to [SDG 1: No poverty](#).

World opens up for the visually impaired

Imagine, you need glasses but there's no optician for miles around. For many people in Malawi this is the reality. Together with [Blantyre Institute for Community Outreach](#) and [Stichting Fight for Sight](#) Wilde Ganze provided support for better eye care for visually impaired people this year. "Often people don't know what is possible," says Esther Solomoni, who works at Mzuzu city hospital. "They are resigned to their fate and try to live with it. Smart children drop out of school because they cannot read, and adults can't get jobs."

Barely a year later, the first results of this project are promising: 1610 people were examined for eye problems. 302 people received glasses or additional aids and 19 children underwent surgery. Knowledge was also shared: a workshop was held for people with albinism and eye specialist Karin van Dijk gave a training.

This project contributes to [SDG 3: Good health and well-being](#).

Fighting for equality

Jamila Juma attended a training course at Change the Game Academy on standing up for one's rights. As a result, she and her organisation [Zanzibar Female Lawyers Association](#) dared to oppose a bill that banned women from continuing

their education at university. Thanks to their efforts the law is off the table!

This project contributes to [SDG5: Gender equality](#).

From small project to social enterprise

Some projects get a small boost and grow into successful organisations. This happened to [Aidfi](#) in the Philippines. Wilde Ganzen first supported this organisation in the early 1990s. "Land reforms had just been implemented," says Auke Idzenga. "Poor sugarcane farmers were given the worst pieces of land. Four union members founded Aidfi." With his technical expertise, Auke helped to build a water pump and through his network he came in touch with Wilde Ganzen. "Aidfi had no money at all, but with support from the Netherlands,

we managed to build the organisation into a highly professional technology centre with 30 employees." Farmers are still helped to meet their basic needs each year. Today, the water pumps are built in their own factory and Auke has remained in the Philippines. "It has become a magnificent story."

This project contributes to [SDG 1: No poverty](#).





Protecting the Amazon

"There is so much talk about the Amazon in the world, but our voice is never heard," says activist Walter Kumaruara from Brazil. Wilde Ganzen is changing that by supporting the indigenous people's fight to preserve their habitat. If the Amazon disappears, not only will a fragile ecosystem be lost, but indigenous people will lose their land and income. Together with Conselho Indígena Tapajós E Arapiuns and the

[Sinchi Foundation](#), residents are learning to map environmental damage using GPS. They also receive training on their rights and legal procedures, so they are better able to stand up for their rights and those of nature. People are given cameras so they can tell their stories and share them with the world.

This project contributes to [SDG 13: Climate action](#).



Clean drinking water in Haiti

When Haiti hits the headlines, it's usually because of violence. We sometimes forget that most of the people living there just want a good life like everyone else. For years, Wilde Ganzen has supported the local aid organization Bureau Nutrition et Développement, which does a huge amount for the local population. They distribute food to 455,000 children daily, set up vegetable gardens for single mothers and distribute goats

to people in poverty. This year we assisted in the installation of a water pipeline. This is now being constructed and will provide three villages and six thousand people with safe drinking water. The project will be completed in 2023.

This project contributes to [SDG 6: Clean water and sanitation](#).

A close-up photograph of an elderly Black woman with short, curly hair, smiling warmly. She is wearing a white short-sleeved shirt with pink trim and a black apron. She is leaning over a wooden table, holding a red plastic toy with three protrusions. Other colorful toys (pink, green, orange) are scattered on the table in front of her. The background is slightly blurred, showing what appears to be a classroom or community center setting with a bulletin board.

Projects

The Projects Department provides advice, coaching and financial backing to active initiators.

The Department's staff monitor all our projects and keep track of results.

Results in 2022

We are impressed by the vigour with which our PDIs and their partners have set up projects and fundraising activities, both here and abroad. We also greatly appreciate all those organisations that have promoted development cooperation here in the Netherlands by engaging with their constituencies on the subject of reducing poverty and by coming to meetings and events.

The applications we received show that global challenges require local responses. Take climate change, for example. Our East African partners are innovative and flexible in their response to drought,

the Masai are switching to growing crops, and other partners have stopped drilling for water and are collecting it from the atmosphere. In the Amazon, GPS systems are used to catch illegal loggers and local organisations are being given support in their legal battles with companies and government authorities.

This year the Projects Department focused on two main priorities: promoting community participation and the transition from project-based to multiyear support to our partners.

Promoting Community Participation

Real change only comes about when people in poverty decide for themselves how they want to tackle their problems. That's why we strongly believe in community participation, in which initiatives come from the community and are set up and carried out by local organisations. This year we wrote a white paper on this for PDIs and LPOs. Our staff spent more time coaching

organisations on community participation, training sessions were organised, and meetings were held in nine countries. In preparation for these sessions, we made sure to ask LPOs what they want to do and what they need. LPOs were brought into contact with each other, and steps were taken to provide support to organisations locally.

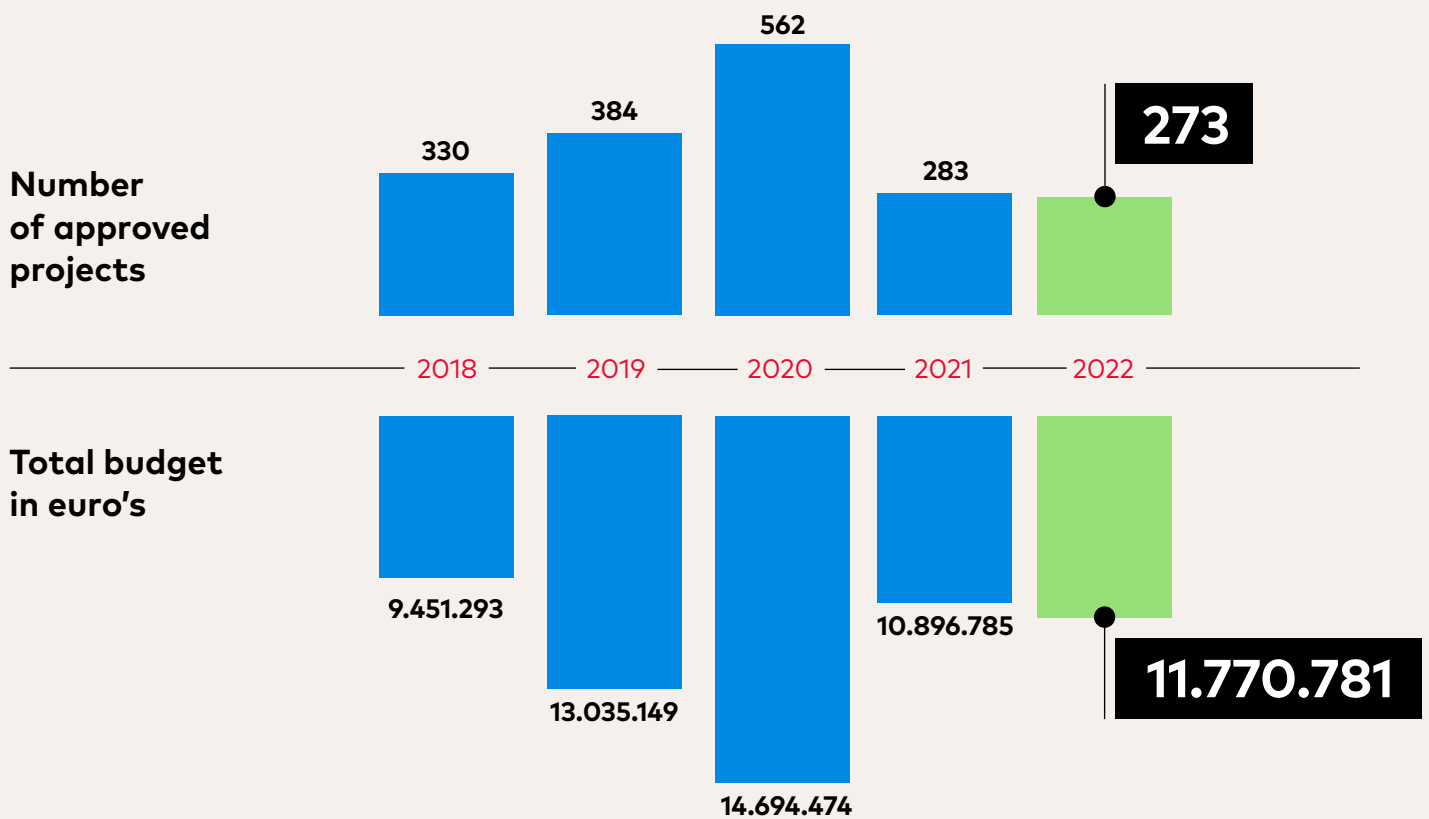
From Projects to Long-term Partnerships

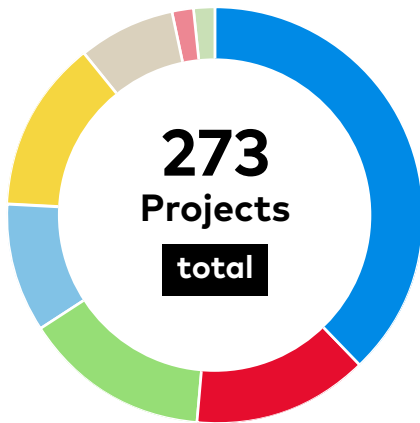
Wilde Ganzen not only supports short-term projects, but invests in the organisations behind the projects as well. Armed with long-term programme contracts, these partners are able to make greater investments in community participation and self-reliance. A pilot project was launched this year to find out how to make the transition in practice from project-based

work to long-term cooperation. Together with local partners we reviewed our formats and identified what Wilde Ganzen must do to support the development of local organisations even better. The pilot was successfully completed, and we have now established long-term cooperative arrangements with 26 LPOs and PDIs.

Number of Approved Projects

In 2022 we paid a premium to 273 projects. Our target this year was to support 270 projects and so we just exceeded our expectations. However, it is still ten fewer than the previous year. On the other hand, the total premium payment this year was much higher. Our premiums were also increased because the PDIs succeeded in raising more money. In addition, we paid more premium in the Match Funding programme, which was expanded further this year and is now available to LPOs in Brazil, Burkina Faso, Cambodia, Ethiopia, Ghana, India, Kenya, Tanzania and Uganda.





102	SDG4	Education	
30	SDG2	Food Security	
41	SDG3	Health Care	
23	SDG6	Water and Sanitation	
35	SDG11	Care and Welfare	
19	SDG8	Socio-economic	
12	SDG13	Improvement of Living Environment	
7	SDG17	Building civil society	

Approved projects per sector

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

Country Overview

In 2022 we supported projects in 52 countries





/ Targets in 2022

The multiyear strategic policy plan 2020–2023 sets out the following targets for the Projects Department:

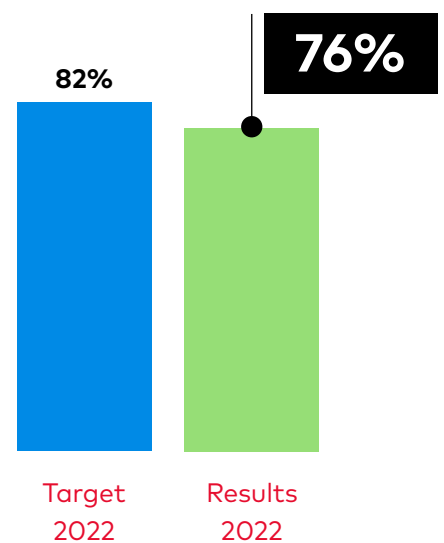
1. People in poverty are better able to meet their own basic needs

We want more people who live in poverty to continue to use the basic services provided by the projects we support. We are working towards this by focusing on local ownership.



They benefited from projects supported by Wilde Ganzen.

Percentage of projects whose owners indicated that they would be able to maintain the basic amenities without support from Wilde Ganzen and the PDI



This year there were fewer projects able to continue without support. This is explained by the many projects completed that received support from our Covid-19 Fund. These projects were set up on an ad hoc basis and in many cases their purpose was to provide emergency aid and keep the local partner afloat.

Planned actions in 2022

Result

Co-finance 270 projects

Target met, with 273 projects in total.

Promote the strategic development of all PDIs and LPOs through training

The Wilde Ganzen Knowledge Hub was set up, providing knowledge exchange and learning programmes for PDIs. Various trainings were given, and learning sessions, physical and online workshops, masterclasses and meetings were held. See also the text box on [page 28](#).

Organise the Wilde Ganzen Day

This annual networking day for PDIs was held in Amersfoort on 18 June. There were 181 participants, presentations by participants from Uganda, Kenya and Nepal, and several interactive workshops.

Strengthen LPOs in community participation

The white paper on community participation was translated into English and distributed worldwide. A competition was launched to promote community participation (results in 2023) and the rules, guidelines and coaching plan for PDIs and LPOs were completed.

Develop networks and new instruments in 10 focus countries

This year we worked in 12 countries to set up support networks for LPOs. Staff from the Projects Department identified LPO needs and developed policies for each focus country.

Set up linking & learning meetings

Live training sessions and one online meeting were organised in Cambodia, Ethiopia, South Africa, Tanzania and Uganda. There were 201 participants from 114 countries in total.

Identify desired strategic changes in two focus countries

This took place in Nepal and Uganda. Local researchers were also found in these countries. Contracts will be signed in January 2023.



Wilde Ganzen / KnowledgeHub

This year we set up the Wilde Ganzen KnowledgeHub, a training programme for our partners to inspire each other and exchange knowledge. Three different learning tracks were established, competitions organised, and blogs and white papers written. The knowledge and insights gained were shared among our partners on Wilde Ganzen Day, which this year was held on June 18 in Amersfoort.

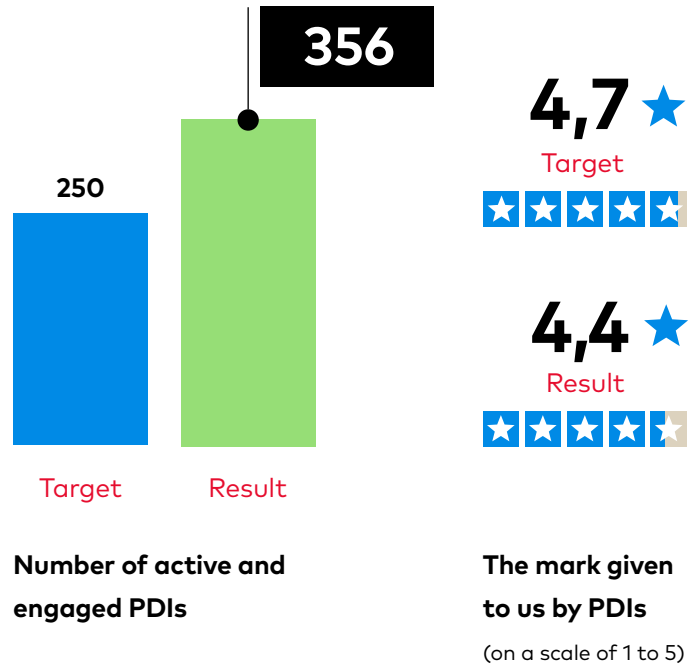
The three trainings - on organisational culture, communication and fundraising - already generated some inspiring sessions in this first year. The competitions linked to the trainings also led to exciting project proposals. The winner of the 'Engage Your Support Base 2022' competition was the Sierra Leone Youth Initiative with their plan to engage young people at Dutch universities and colleges in a dialogue on the valuable contribution migrants make to the Netherlands and to their countries of origin. The bearers of the message are the migrants themselves. Students can make practical contributions, for example by helping clothing workshops in Sierra Leone to market their products better. The main goal of the workshops and activities remains to raise awareness among students of the positive contribution migrants make. Ultimately, the Youth Initiative wants to reach 2,000 students and involve 500 students in concrete action. Wilde Ganzen awarded €10,000 to the Sierra Leone Youth Initiative for the implementation of this wonderful project proposal.

More information about the three winners can be found on [our website](#).



2. Leading supporter of PDIs

Wilde Ganzen wants to be the pacesetter among PDIs. To get our message across, we want more PDIs to recommend Wilde Ganzen to other small initiatives we do not yet work with. To achieve this, we want to increase levels of satisfaction by providing expert advice and customer-oriented service provision.



This year we contacted a large number of PDIs. In 2023 we will find out how many decided to work with us. What we know already is that our efforts have borne fruit. This year staff from the Projects Department attended meetings of diaspora organisations, country days and regional meetings. We also organised a national recruitment campaign (see [page 42](#)). Contact and exchange with PDIs are important to us and we do this by publishing and distributing a newsletter six times a year, holding 'walk-in' mornings and giving trainings. We also invest in individual consultation sessions. Nevertheless, we did not succeed in getting all PDIs on board. Some pulled out because they take a different view of international development cooperation, and sometimes we had to say no to partners we have been working with for many years. This was one of the reasons we did not achieve the high score we had set ourselves as a target.

Planned actions in 2022

Result

Recruit 70 new PDIs

We recruited 103 new PDIs.

Retain and engage at least 250 PDIs

This year 356 PDIs were active and engaged. A monthly 'walk-in morning' proved to be successful. Interactive trainings and competitions were effective in engaging young people, and migrants in particular.

Develop policy with PDIs

A think-tank on policy for children organised two seminars to be held in 2023 (see text box on [page 30](#)). A water policy was developed with PDIs with expertise on water. A white paper on water, sanitation and hygiene will be published in 2023. A climate working group was set up.

Respond to learning needs

The 'Let Your Partner Grow' and 'How Do I Make My Supporters Real World Citizens' training courses attracted many participants.

Programme

In Action for Children

To draw attention in the Netherlands to children living in orphanages, this year Wild Ganzen set up a think-tank for non-profit organisations, knowledge institutes and officials working in international child and youth care.

Our goal is the provision of more small-scale facilities for childcare and family reunification, because children orphanages are not the best place for children to grow up. Unfortunately, all too often orphanages are given foreign aid, leading to children unnecessarily remaining in institutions.

The focus is on knowledge transfer as more and better knowledge is badly needed. We do this by collecting good practices, improving cooperation and drawing up guidelines. The aim is to give every child the opportunity to grow up in a loving family, well looked after and happy, so that they can better develop their talents.

The members of the think-tank are Family Power, Better Care Network Netherlands, DCDD, ISS Den Haag, ICDI, Lilianefonds, Partin, Red een Kind, Wereldouders and the Dutch ministries of Foreign Affairs and of Justice and Security.





Programmes

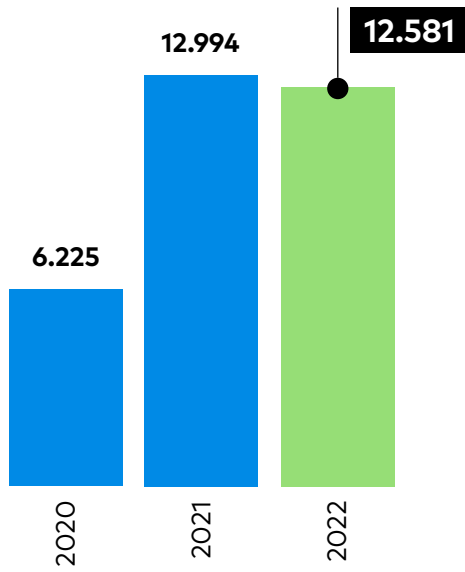
Another strategic priority for Wilde Ganzen, besides supporting projects, is empowering local organisations. We do that through our Change the Game Academy, Giving for Change and Strengthen the Roots programmes.

The programme that provides training and coaching to local partners

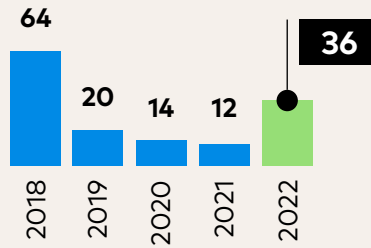
Change the Game Academy

This year saw an enormous increase in the number of trained organisations, because we now also provide trainings in Colombia, Gambia and Indonesia, and because the Covid-19 dip is definitely over. Of the 717 organisations trained, 507 received no financial support from Wilde Ganzen. Local organisations increasingly recognise the value of training. There was also a clear upward trend in the number of foreign donors that recognise the importance of strong local partners, want to help their partners move forward, and are prepared to pay for it. Data analysis reveals that the trainings are still as effective as they always were: 93% of the trained organisations say they are better able to attract funding after the training and 84% feel confident and capable of lobbying.

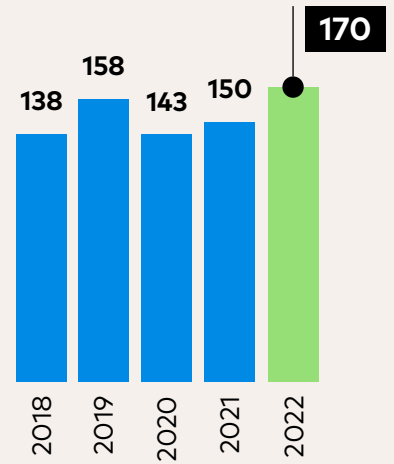




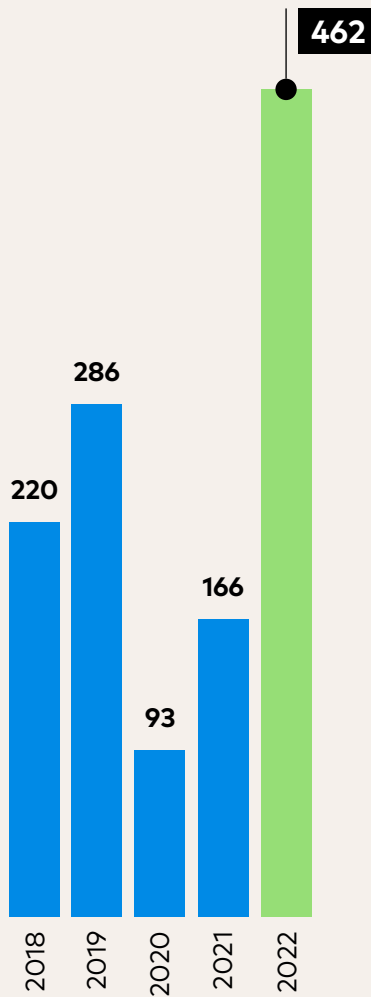
Number of online trainees



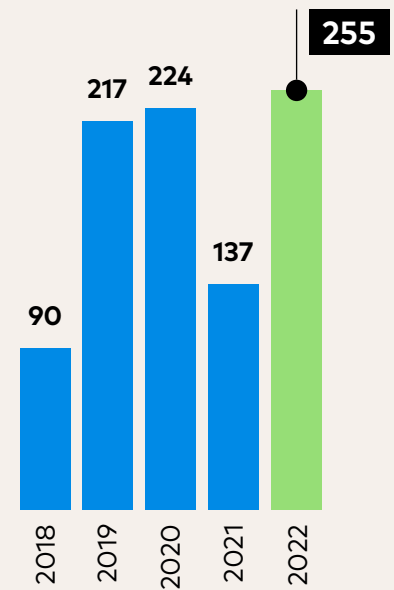
Number of trained trainers



Total number of trainers

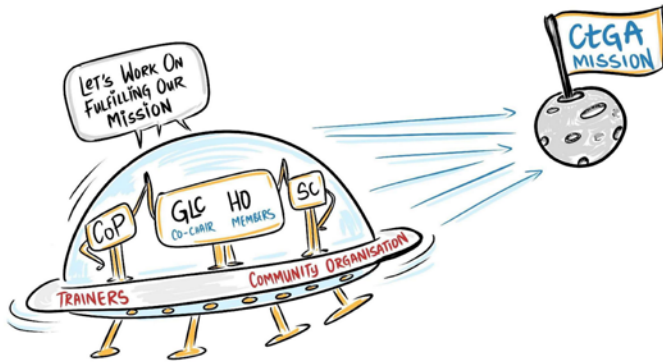


Number of organisations traditionally trained in local fundraising



Number of organisations traditionally trained in mobilising support

Altered Mission and Organisational Structure



This year all the Change the Game Academy partners reflected on how to improve the organisational structure. Against the background of Shift the Power, it is only logical that Wilde Ganzen is relinquishing control over this programme and giving more responsibility to our national partners.

This year there was a meeting to discuss ownership of the programme in Delhi, India. The encouraging outcome is that the Change the Game Academy is going to be transformed into an alliance of national partners.

All the Change the Game Academy partners endorse the mission of promoting community self-reliance by mobilising local resources for sustainable change. During 2023 the agreements will be worked up into concrete details on how the alliance will work in practice.



Hearing Young People

This year the Change the Game Academy introduce a new training course on Social Accountability. It is devoted entirely to claiming rights from the government, making it an instrument for a better democracy.

One of the participants was Mwanza Youth and Children Network (MYCN) in Tanzania, an organisation set up for and by young people. Their aim is to give young people a voice, because they feel politics is full of older people who talk over the heads of young people and not with them.

In rural areas in particular, this deprives young people of opportunities, and they have little or no influence. By taking part in this new training MYCN hopes to attract more attention to the voice of young people so that they are not only heard, but can also take an active part in the development of government policies. In 2023 MYCN is going to put what it has learned into practice.



Targets 2022

The multiyear strategic policy plan 2020–2023 sets out the following targets for the Programmes

Department:

1. LPOs are less dependent on foreign aid

We want to make our local partners less dependent on foreign aid by training and supporting them in local fundraising, claiming their rights and organisational development.

Planned actions in 2022

Results

Implement the Change the Game Academy programme

The target of doing classroom training for 430 organisations was exceeded, at 717 organisations in total.

Implement the Giving for Change programme

This year, 429 organisations were brought together to learn from each other about engaging their constituencies, local fundraising and policy influencing. In addition, 90 influencing initiatives for better legislation were started, although the target was 100. This target proved to be too ambitious because getting lobbying initiatives underway takes more time than was thought. See also [page 37](#).

Continue impact research

Together with Radboud University we are studying how to improve the long-term effects of trainings. Data from 2,000 questionnaires in a survey among participants of Change the Game Academy trainings were analysed. The results show that more than 93% of the participants felt they were better able to raise local funds after taking the training. Also, more than 90% of the participating organisations said they had various sources of funding after the training, as opposed to 50% before the training.

Facilitate knowledge exchange and discuss ownership of the Change the Game Academy

We organised several webinars to exchange knowledge. A number of physical and online meetings were held with all the directors of the NPOs to discuss ownership. Three marketing meetings were arranged to help partners draw up their marketing plans.

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

Most important is that trained staff are confident. We also want to strengthen our image and impress upon other organisations in the sector the importance of local fundraising and changing power relations.

Satisfaction with online trainings (on a scale of 1 to 5)



Online learning is proving to be a success. Facebook campaigns are increasingly effective, and the number of registrations remains high. With many participants completing modules from start to finish, almost three times as many modules were completed than expected.

*Sample size: 1,745 participants.

Planned actions in 2022

Results

Renewed and accredited online trainings

In 2022 we launched the Change the Game Academy app, a compact version of our website for mobile phones, available even without internet. Besides English, the app is also available in Spanish and French. Our target was 500 downloads this year, but we hit 1,350.

Improve digital marketing

Besides attracting new e-learners, the focus this year was on increasing the number of people starting and completing a module. The results are reflected in the high number of completed modules: 3,422 (planned: 1,250). We remain highly visible on social media, particularly on Facebook and Twitter.

Improve international marketing

Online marketing meetings were held in January, June and December, during which country plans were discussed and tips shared. International marketing was also on the agenda of the directors meeting in August and has been incorporated into country marketing plans. One result of this is an increase in the number of trainings financed by third parties.

Enter into new partnerships

In April we ran a training course for Sparkassenstiftung and its partners. Our NPO Rhiza signed a contract for an online group training in Southern Africa for partners of Brot für die Welt. In India our partner Smile is working with the new partner BRLF, and we started a working relationship with the Movement for Community-Led Development.

Influencing international NGOs and donors

We organised eight sessions on the theme of Shift the Power, including two sessions at the International Fundraising Congress. We also held an interactive workshop on the barriers local partners face when applying for funding from Western organisations.



The programme to empower local organisations

Giving for Change

Wilde Ganzen has an alliance with three organisations that share our vision on poverty reduction: Global Fund for Community Foundations, Africa Philanthropy Network and the Kenya Community Development Foundation. These organisations are among the global leaders in promoting local fundraising and local ownership of projects. Since 2021 we have been running the Giving for Change programme together. The programme is funded and supported by the Dutch Ministry of Foreign Affairs until the end of 2025.

The Giving for Change programme supports civil society organisations in Africa, the Middle East and Latin America. These are organisations that fight poverty, but also defend human rights and advocate for minorities. We work with them to build up a local constituency and make their voice heard by government. Raising funds and acquiring resources in their own countries makes organisations less dependent on foreign aid. In 2022, 429 organisations came together to learn from each other.

Our partners also work to create a better environment for civil society organisations and philanthropy in their own countries. They encourage their governments to enable civil society organisations to grow, for example by revising the relevant legislation.

Finally, we call for more equal power relations within the international development sector to prevent top-down approaches. For example, we are pushing for social change by people themselves rather than it being done for them. We do this in the Netherlands by holding workshops, organising webinars and publishing articles in cooperation with Vice Versa.

Taking Control in Uganda

Until recently, people in the rural Chesower community in Uganda had to travel long distances to receive medical care. Among the problems this caused was a high birth mortality rate. To improve the situation, someone in the community made a room in their house available for use as a medical post, but this proved not to be a good solution as the room was not suitable for receiving many patients and the facilities for storing medicines were inadequate.

The members of the community held a meeting and decided that the situation had to change. Working with our partner Uganda National NGO Forum and KACSOA (a network organisation active in eastern Uganda), they realised they could take matters into their own hands. With support from KACSOA, the community set to work raising funds and resources, including a campaign on the radio. Almost everyone in the community contributed, either financially or by providing materials. Businesses also gave their support.

The funds raised were used to buy a piece of land and build a clinic. The community also started talks with the government and a cooperation agreement was signed. The government provided a solar-powered refrigerator for storing medicines and paid for four health workers and four support workers to staff the clinic. The people of the Chesower community now have much better access to medical care.



The programme that supports local nature conservation organisations

Strengthen the Roots

Forested areas around the world provide a home for people who depend on nature for their income, food and water supply, but the natural resources and the rights of the people who live there are increasingly under threat. In response to these pressures, Wilde Ganzen, the Nationale Postcode Loterij and IUCN NL set up the Strengthen the Roots programme. Between 2022 and 2025 the programme will provide support to small organisations in six forested areas in Bolivia, Ghana and Indonesia that fight for nature conservation and sustainable development in their communities.

With local partners WACSI, A Rocha Ghana, WARSI and Natura Bolivia we provide training and strengthen networks. The aim is that by the end of 2025 just under 30 organisations in six unique natural areas in the three countries will be empowered to protect their life domains, and even to become the drivers of change. This will directly or indirectly benefit the one million people who live in these areas. The trainings are also freely available to nature conservationists worldwide via an online platform.

/ To the Most Beautiful Places on Earth

This year Sander Ottens was the Wilde Ganzen officer responsible for the Strengthen the Roots programme, a task that took him to some of the most beautiful places on earth. In November, for example, he was at the training for trainers in Sucre, high in the Bolivian Andes. Staff from the Bolivian nature conservation organisation Natura Bolivia and members of other Colombian and Peruvian NGOs were given a two-week training using the Change the Game Academy's proven capacity-building methodology.

'At the beginning of 2023 the participants will train indigenous civil society organisations in the Charagua and Roboré communities in the Gran Chaco region of Bolivia,' says Sander. 'The forest in this region is being felled at an alarming rate to make way for mechanised soy farming and cattle ranching. The conversion of forest into arable and grazing land endangers the territory of the original inhabitants. The communities are being trained in how they can raise additional funds and increase the effectiveness of their lobby to protect their natural and cultural heritage and improve their welfare.'

The programme is made possible by the Nationale Postcode Loterij.



A young boy with short dark hair is smiling broadly while sitting on a swing. He is wearing a green hoodie with yellow text that reads "LUCKY'S FASHION". In the background, a woman wearing a blue face mask and a red shawl is looking towards the boy. The swing set is made of metal chains and wooden beams. The overall scene is bright and cheerful.

Marketing

The Marketing Department is tasked with raising the profile of the Wilde Ganzen brand among the Dutch public, recruiting and maintaining donors and acquiring income from legacies, major donors and endowment funds.

This year the department again worked on growing the income stream and raising the brand recognition of Wilde Ganzen through new campaigns, online actions and an extensive loyalty study.

Marketing Target Groups

Resources

The 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

Endowment funds and companies

- Personal approach

PDI's

- Website, newsletters, social media, webinars and meetings



To mark Wilde Ganzen's 65th anniversary, the Dutch newspaper Trouw published an interview with our director, Kees de Jong.

Fundraising

Our fundraising activities went well this year and we can rely on a stable income flow from regular donors. Growing numbers of these donors are showing their faith in Wilde Ganzen by becoming recurring donors. From this loyal group of donors we received an increase in legacy income this year. Our finances are discussed on [page 7](#) and reported in the [Annual Accounts](#).

Targets for 2022

The multiyear strategic policy plan 2020–2023 sets out the following targets for the Marketing Department:

1. A Pacesetting Charity to Donors

To secure a growing and diversified income stream, Wilde Ganzen needs to have a distinctive profile and leading position among donors. We aim to achieve this by recruiting more recurring donors and a larger

share of non-earmarked gifts – gifts that can be used both for projects and for our programmes and general organisational costs.

/ How Donors Rate the Magazine

The Marketing Department sends the Wilde Ganzen Magazine to about 43,000 people four times a year. But what do they think of it? What do they read and what do they skip? Do we explain everything properly?

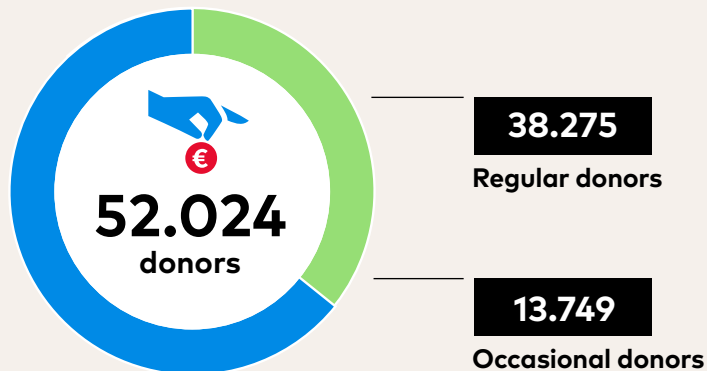
To find out, the Marketing Department organised a meeting with 13 loyal donors in the autumn at our offices. The key outcomes were:

- All the donors were generally positive about the magazine.
- The articles they most like to read are ones about projects, and particularly about why the project was set up in the first place and what was achieved by the end.
- They find stories about how Wilde Ganzen works less interesting.
- They want to know more about disappointing results, about what went wrong and what was learned.
- Donors are keen to know how things stand five years after a project has been completed.
- Change the Game Academy did not mean much to them. They think trainings are a good idea, but were often unaware of them.
- They wanted more stories about active initiators, about their lives and motivations.



The editors have taken all the feedback on board and in 2023 the articles should better reflect what the donors want to read about. We will also be writing more about Wilde Ganzen's programmes and world citizenship.

Number of Donors



Planned actions in 2022

Increase donor numbers

Results

We saw a 3.5% growth in the number of regular donors. The number of donors who occasionally supported us remained about the same as in 2021. The total number of people who supported us with a gift this year was 2.5% higher than in 2021.

Generate a growing income stream

Income from private gifts and endowment funds was much higher than budgeted. Much of this increase was legacy income. See also [page 75](#). This was the first year it was possible for donors to start an online fundraising campaign for Wilde Ganzen.

Face-to-face recruitment

Fewer donors were recruited in face-to-face activities than last year. Our target this year was lower and agencies experienced staff shortages.

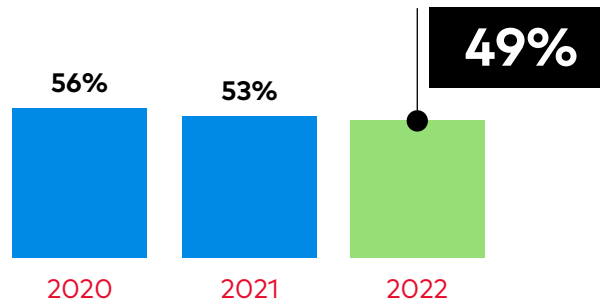
Working with endowment funds

Income from endowment was much higher this year than we expected. We are most grateful to the many funds for their support.

2. A Pacesetting Charity to the Dutch Public

Our aim is to raise awareness of the Wilde Ganzen brand. We also want people to know not only who we are, but what we do as well.

Awareness of the Wilde Ganzen brand among the Dutch adult population (above 18)



Wilde Ganzen's profile is measured with the Chari*Scope research tool used by Ipsos market research company for its monthly awareness surveys. During the year, awareness of the Wilde Ganzen brand fluctuated between 46% and 52%, which is a slight drop from previous years. It is hard to explain this. The string of national and international problems this year probably made it more difficult for Wilde Ganzen to attract and hold the attention of the Dutch public. This was compounded by the steep rise in the cost of buying media presence, which meant we had to advertise less.

Local Spotlight on Initiators

This year the Marketing Department started writing articles about the people behind the partner organisations we work with - our initiators. We publish these articles in the local paper in the region where the PDI operates.

Among others, the spotlight fell on Ida and Erwin Born. An article in the Flevopost, the local paper for the city of Lelystad in the Netherlands, told of how for 15 years they had a successful business in the city, but then sold everything to set up a children's and youth centre in South Africa. This year, together with Wilde Ganzen and [Stichting Goeie Hoop](#) they took this a step further, providing a safe home environment for children with a disability. For a time the article in Flevopost was the most read story on their website and it was picked up on by the regional TV channel Omroep Flevoland, who interviewed Ida Born about their new project.

This in turn led to four new articles. In 2023 this PR strategy was scaled up to 20 publications in local media.

Planned actions in 2022

Results

Increase awareness of the Wilde Ganzen brand

We carried out our brand awareness campaign four times in 2022 on TV, via social media and in print. In December we extended our media mix to include radio. This campaign focused on the optimism and belief in the Wilde Ganzen active initiators among donors.

Improve our online visibility

Website traffic was higher than last year, although the number of people who actively searched for Wilde Ganzen was 10% lower. On the positive side, we received more online gifts than in 2021, which contributed to our higher income. We were highly active on social media, which widens our reach.

Find new PDIs

We continued our 'For Each Other' campaign into 2022. We had two online campaign periods, which together resulted in 108 responses.

Improve our visibility among younger target groups

In 2022 we intensified our cooperation with Stichting Nacht van de Fooi ('Night of the Tip'). We extended our arrangement with them by five years and started to professionalise the campaign. We expect to see results in 2023.

Expand our working relationship with the TV broadcaster EO

Wilde Ganzen has a weekly spot on the Dutch TV channel NPO2. Our contract was extended again this year and we were able to increase the length of the spots from 1 to 2 minutes. This gives us more time to get our message across and allows us to repeat the spots at peak viewing times later in the week.



"Ik steun de aanpakkers van Wilde Ganzen. Doe je ook mee?"
Martijn, donateur

Wilde Ganzen steunt overal ter wereld aanpakkers die armoede van onderop willen doorbreken. Met kleine, slimme projecten zorgen zij voor cruciale vooruitgang in hun eigen buurten en dorpen.

Geloof jij ook in deze aanpak? Word dan donateur van Wilde Ganzen.

WILDE GANZEN Klein project. Groot verschil



Images from the 'For Each Other' campaign to recruit new PDIs and the Wilde Ganzen brand awareness campaign in December 2022.

Small Gesture, Big Difference


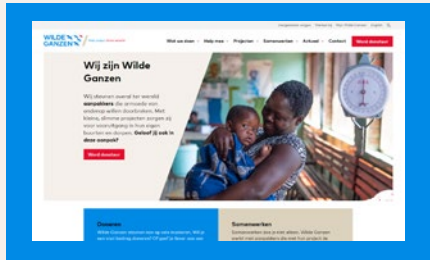

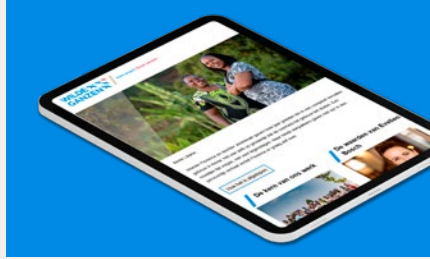

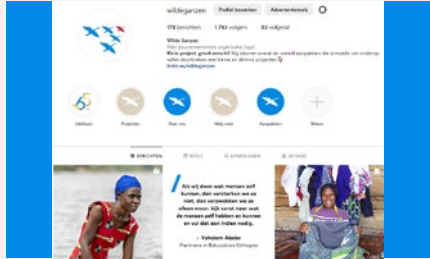




The Marketing Department spent the summer of 2022 developing a new social media topic and hashtag. 'Small gesture, big difference' and #houdhetklein ('keep it small') are designed to inspire our online audience (mainly younger people) to do a good deed for the world, or in their own locality. The idea is to get people enthusiastic about development cooperation and encourage them to make their own contribution towards a better world.

The posts are also intended to increase the visibility of Wilde Ganzen among our younger target groups. The figures show that it works: on average 30% of followers see the post without themselves following Wilde Ganzen. These followers are mostly younger than the people we normally reach.



How We Communicate With Our Supporters

		2022
 <p>Visitors Wilde Ganzen website</p>		<p>222.509</p>
 <p>Newsletters Donors & PDI recipients</p>		<p>50.297</p>
 <p>Social media followers</p>		<p>39.370</p>
 <p>Magazines circulation</p>		<p>43.000</p>



Organisation

Positive engagement, tackling things together and the human dimension. These are the three core values underpinning the work of Wilde Ganzen staff. We look out for people living in poverty, and for each other too. We do so from our inspiring head office in Amersfoort, where we foster a pleasant, inclusive and safe working environment and employees are encouraged to develop themselves into self-reliant, customer-oriented, versatile professionals, enabling us to effectively anticipate the constant changes in the world around us.

Organisational Development

After the last lockdown in February, hybrid working became truly established. Parts of the workspace have been adapted to make hybrid working easier. We devote much attention making our workplace safe and healthy, and creating a working environment where everyone feels at ease and can develop optimally. In addition to the training courses held for the whole organisation and departments, personal development goals were formulated at the beginning of the year and over 52% of the staff followed an

individual training or course. A personal and team (leadership) development session was held for the board and management.

In 2022 we celebrated our 65th anniversary, and also said goodbye to Programmes manager and vice-director Robert Wiggers who took early retirement. Maaïke Koomen, Marketing manager, succeeded Robert as vice-director.

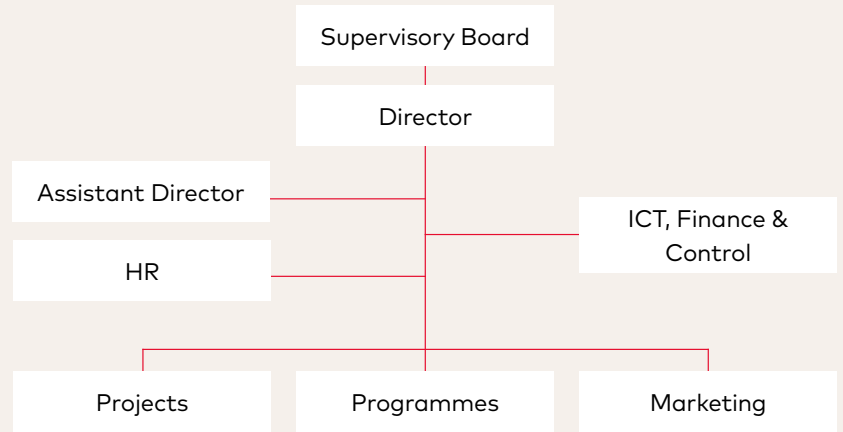


Employee Numbers

Date	Number of employees	Number of FTE
31-12-2022	51	44,00
31-12-2021	49	41,72
31-12-2020	52	44,74
31-12-2019	49	42,76
31-12-2018	49	40,82

The number of staff we employ (about 50) has remained stable for several years. The small fluctuations represent temporary staff hired for the implementation of a grant programme, or to replace colleagues on extended leave.

Organogram



Director's Salary

Director Kees de Jong earned €115,060 in 2022, based on a 34-hour work week (0.94 fte). The switch to being able to choose when holiday and Christmas bonuses are paid (IKB) resulted in a one-off higher annual income. Wilde Ganzen adheres to the Remuneration Scheme for Directors of Charities, which has a scoring system (BSD) to set a maximum income standard. Wilde Ganzen's

BSD score has been set at 440. Based on this, the director's annual income in 2022 would not have been allowed to exceed €129,105 based on 1 FTE and did not in fact do so.

The level of income is set by the Supervisory Board. An explanation can be found on [page 55](#).



Diversity and Inclusion

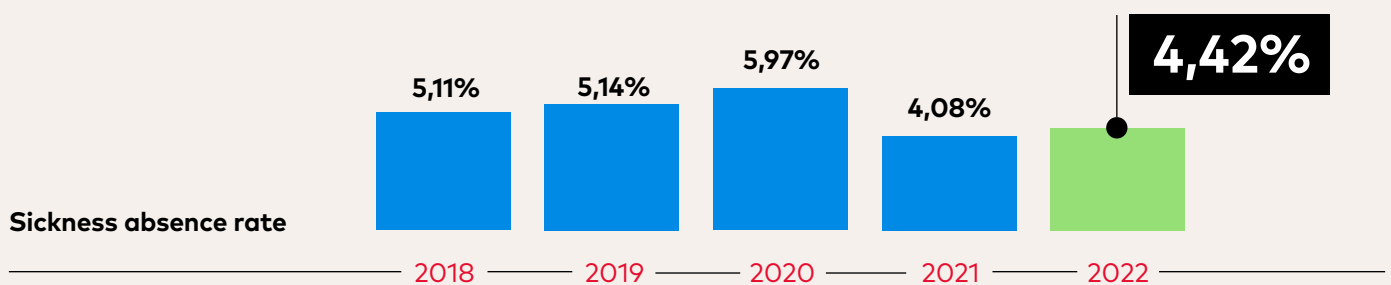
Within Wilde Ganzen we seek to ensure a working environment where everyone feels at ease, acknowledged and seen. We aim to be an attractive employer for all. We also want to make the working relationships with our foreign partners more equal and reciprocal, and as far as possible unhindered by conscious or unconscious prejudices. To underscore these ambitions, in February Wilde Ganzen signed the Diversity Charter of the Social Economic Council / Diversity in Business and organised an Unconscious Bias training course for all staff and volunteers. The Diversity & Inclusion working group ensures the planned actions are worked out and implemented.

Vitality and Absenteeism

Corona has had an impact on our employees' wellbeing. After the lockdowns, everyone had to find a new balance between working from home and in the office, involving more travel and more social interaction. Wilde Ganzen aims to keep employee health risks and sickness as low as possible and has a policy based on vitality and prevention. For this it works together with The Mental Move. This company offers (online) preventive mental care through education, workshops and online consultations with experts. Employees can make use of these services directly, without the intervention of Wilde Ganzen. We worked with The Mental Move to distribute a

health questionnaire (PAGO) to employees in the first quarter of 2022. The resulting report provides insight into the well-being of employees. One of the areas of concern that emerged from this was mental resilience. In response, Mental Move organised, among other things, an Emotional Flexibility workshop.

At 4.42%, the sickness absence rate was slightly higher than the 2021 level. A sharp increase in short-term absenteeism in the first half of 2021, caused the sickness absence rate to rise sharply initially before falling sharply again after June. This was similar to the trend seen in the rest of the Netherlands.



Integrity and Fraud

Wilde Ganzen has an active integrity policy in which we promote a safe and healthy working environment for our employees. We aim to prevent harmful practices, which we do by ensuring 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 matters relating to integrity, and promoting ethical leadership and equal cooperation. We have also appointed an integrity officer, an internal and external confidential advisor, a code of conduct and whistle-blower scheme, a fraud register and a complaints procedure. The Supervisory Board is responsible for overseeing matters concerning integrity and fraud.

There were no reports of misconduct in 2022. Nor was any fraud detected in any of the projects supported by Wilde Ganzen in 2022. Should fraud be suspected, Wilde Ganzen has a Fraud Committee that investigates the report and takes appropriate action where necessary.

Complaints

A total of 103 complaints were received in 2022, a decrease of 68 compared to 2021. This was mainly due to fewer complaints concerning face-to-face recruitment, and represents a continuation of the general trend of a decrease in the percentage of complaints compared to the number of donors recruited. This positive trend is the result of good monitoring of the recruitment agencies. Every complaint is registered in our database and dealt with.

Of the 103 complaints, 92 were from donors. These were mainly people who thought they had made a one-time donation but had been registered as regular donors. In the Projects department, 10 complaints were registered, mainly regarding project applications. We hope to further reduce this number by improving our communication.

Corporate Social Responsibility

When it comes to Corporate Social Responsibility (CSR), Wilde Ganzen's priority is to make choices that contribute to a healthy and aware society. We evaluate our CSR goals annually, and everyone in the organization is involved. An overview of our goals can be found in [Annex 74](#). In 2023, the goals will be further refined.

A woman with dark hair, wearing a white and red striped shirt, is smiling and looking towards the camera. She is carrying a baby in a yellow and black patterned sling. On her head, she balances a large, round, woven basket. The background is a blurred outdoor setting with green foliage.

Governance

Wilde Ganzen is based on a two-tier governance model with a Supervisory Board and a managing director. The managing director sets the organisation's course and is responsible for day-to-day management, assisted by the members of the management team.

Supervisory Board

The Supervisory Board appoints the director, approves the strategic plan and budget, and oversees the general course of the organisation and the director's role, both prospectively and retrospectively. Its duties and powers are set out in the articles of association and associated regulations. Amendments to these regulations need to be approved by the Supervisory Board.

The Supervisory Board consists of at least five people, who are appointed for a period of four years. They may serve two terms. In 2022, two members of the Supervisory Board stepped down and a new member joined the Supervisory Board. The members do not receive any remuneration for their work. The Supervisory Board is a member of Stichting Intern Toezicht Goede Doelen (Foundation for the Internal Supervision of Charities, ITGD).

Meetings in 2022

The Supervisory Board meetings are held with at least the managing director and the deputy managing director or another member of the Management Team. In 2022, four regular meetings took place. The topics discussed in these included quarterly reports, the annual report, risk analysis, stakeholder analysis, multi-year policy plan, annual plan, CSR policy and topics put forward by the committees.

Two special meetings were also held to address the following subjects: special Chair 'Citizen actors in International Development' at Radboud University, PDI and Dutch foreign policy, and Theory of Change as a prelude to strategy.

The Supervisory Board carried out a self-evaluation in April, after which it was agreed to make even more use of the strengths of the team members

and mutual cooperation. In addition, a supervisory vision was formulated, and this will be added to the Supervisory Board's regulations in 2023 and serve as a guideline for conduct toward members.

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

Audit Committee

This committee oversees Wilde Ganzen's financial affairs and risk management. In 2022, the Audit Committee consisted of Marina Senten, Jan Sebel (until 1 September) and Theo de Ruijter (from 1 September, chairman).

The Audit Committee meets at least twice a year: in spring to discuss the annual accounts and in autumn to discuss the budget. It then advises the other members of the Board on these matters.

In 2022, the Audit Committee also recruited and appointed a new auditor.

Remuneration Committee

This committee oversees the performance of the Supervisory Board and the Management Board.

In 2022, the Remuneration Committee consisted of Pauline Eenhoorn (Chair as of 1 April) and Anita van der Wal.

In March, the annual performance appraisal of the managing director took place and in November the annual meeting with the Works Council. In 2022, the committee also undertook the internal evaluation of the Supervisory Board and the recruitment and appointment of a new Supervisory Board member.

Members of the Supervisory Board in 2022:

Anita van der Wal

Chair + Remuneration Committee Chair 2016 - 2024

- Paid work: CEO QuatroSpect bv
- Secondary activities:
 - Member of the Supervisory
 - Board MBO Rijnland, Member of the Supervisor
 - Board of KWH (quality centre for Housing corporations in the rental sector)-
 - Member of the Supervisory Board of Studiekeuze 123.
 - Chair of the Board of the Jan van der Snel Fund
 - Member of the Appeals Committee of the Public Library Certification Body

Pauline Eenhoorn

Member + Member of the Remuneration Committee 2018 - 2026

- Paid work: Head of Marketing and Communication, Faculty of Science, University of Amsterdam

Jan Sebel

Vice-chair + Audit Committee Chair Resigned September 2022

- Paid work: supervisory consultant
- Secondary activities:
 - Member and Chair of the Audit Committee and Investment Advisory Committee of Stichting KNGF Geleidehonden
 - Supervisory Board Chair of Stichting Handicap
 - Chair of the Board of Stichting Fair Capital Impact Fund
 - Supervisory Board member of Stichting Hospice Huizen

Marina Senten MBA

Member + Audit Committee member 2017 - 2025

- Paid work: Head of Alliances, Science & Innovation, Hartstichting (Netherlands Heart Foundation)

Theo de Ruijter, Chartered Accountant Member + Audit Committee Chair 2022 - 2026

- Paid work: Chief Compliance Officer Achmea

Remco van der Veen

Member 2021 - 2025

- Paid work: Knowledge and Innovation Manager, Hersenstichting (Netherlands Brain Foundation)
- Secondary activity:
 - Members' Council, Menzis Cooperative

Tessa Terpstra

Member

Resigned May 2022 (to avoid conflict of interest with new paid work)

- Paid work: Interim Director of Protocol and Host Country Affairs, Netherlands Ministry of Foreign Affairs
- Secondary activities:
 - Supervisory Board Member Delft Montessori School
 - Advisor to the Center for Strategic and International Studies (CSIS), Washington DC



From left to right: Anita van der Wal, Remco van der Veen, Marina Senten, Pauline Eenhoorn en Theo de Ruijter.

Works Council

Wilde Ganzen's Works Council consists of four employee members. The Works Council adheres to agreed regulations concerning composition, elections and working methods. The term of office is four years, and half of the Council members step down every two years, to ensure continuity. The Works Council meets every six weeks to discuss all issues relevant to employees with the management and meets at least once a year with the Supervisory Board.

Issues tackled

- This year, the Works Council had many discussions with management about salary increases and a one-off payment to meet the sharp rise in inflation.
- Diversity was an important topic, and the Works Council lobbied successfully for making it possible for employees to take time off to observe non-Christian holidays. This will be introduced in 2023.
- An additional focus was hybrid working, so that employees can work comfortably both at home and in the office.

External Verification

Wilde Ganzen has held the CBF seal of approval since 2001, by complying with the provisions of the Central Bureau on Fundraising. We are inspected and assessed annually to determine whether we may retain our accreditation. We are also affiliated with the branch organisation Goede Doelen Nederland (Good Causes Netherlands) and follow their Code Goed Bestuur (Good Governance Code).

We are ISO and Partos-9001 certified. The audit for recertification took place in July 2022, and was positive on all but two counts: performance review for management could be improved and the complaints procedure needed updating. Wilde Ganzen's quality team drew up a plan of action which was approved, after which we received re-certification for the next three years.

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



Privacy

We attach great importance to the correct handling of the privacy of donors, clients and employees. We are aware that careful handling of personal data ensures greater trust in our organisation. Wilde Ganzen adheres scrupulously to GDPR guidelines. Our privacy policy sets

out the laws and regulations we abide by and the risk management measures taken. The Privacy Officer reports the findings to the management. Wilde Ganzen's privacy statement (in Dutch) can be read on [our website](#).



Monitoring and Evaluation

We aspire to be a learning organisation and find it important to focus on the results of our work. We look at how projects have progressed and the outcomes, based on final project and financial reports. Lessons learned are documented so that

knowledge is not lost. For measuring the impact of our strategies, we work closely with Radboud University Nijmegen and the British organisation INTRAC (see [Appendix 2](#)).



Looking Ahead

After a long period of relative calm, economic growth and poverty reduction, the world has become less predictable and more unsettled. For Wilde Ganzen, this means being alert, navigating carefully and shifting gears quickly where necessary. We expect democracies, human rights and civil society everywhere to come under increasing pressure. Peace is certainly not a given, the downsides of globalisation are worsening and the poverty gap within countries continues to grow. As a result, there is more emphasis on self-sufficiency, self-interest and localisation.

New Strategic Plan

Wilde Ganzen has formulated a new strategic policy plan for 2023–2025. We continue to fight poverty by supporting small-scale, hands-on projects of local partner organisations. And we remain unique in our cooperation with POs in the Netherlands as well as in promoting local fundraising in the global South

We have based our strategic choices for the coming years on the human dimension, localisation and #ShiftthePower.

More Support for LPOs

Our projects will include more support for the LPOs implementing the project, and the focus will be on community participation. This will involve encouraging local fundraising through training, coaching, premium provision and matching locally raised funds. Furthermore, we will shift from one-

off support to multi-year cooperation, during which our role in the relationship shifts to coach and facilitator. In addition, we will start from a participatory funding perspective, where local communities themselves decide which initiative will be awarded support.

More Equal Partnerships

We will vigorously pursue our policy for focus countries in the coming years, which will allow us to better facilitate networking, cooperation and peer learning between partner organisations. It also provides room for more local philanthropy, lobbying governments to maintain basic services and space for the work of civil society organisations. Furthermore, we encourage donor organisations to enter into more equal partnerships, work less top-down and prioritise ownership of local organisations in their policies.



Broadening the Alliance

Our plans for more impact, scale and shared ownership are ambitious and to realise them we intend to further expand the Change the Game Academy alliance. We will optimise the balance between online and offline training. We will scale up, making training available to fellow donor organisations so they can equip their own partners with fundraising skills.

Cooperation with PDIs

We continue to promote world citizenship, by involving our support base in our work. In addition, we see added value in our cooperation with some 700 PDIs, which in turn involve their support base in their work.

We see that people are capable of achieving a lot at the local level. As Wilde Ganzen, are keen to capitalise on this, so together we can make the world fairer, more equal and more sustainable in the not-too-distant future.

A close-up portrait of a young girl with dark hair, looking directly at the camera with a slight smile. She is wearing a vibrant, multi-colored woven shawl with intricate patterns in shades of red, purple, green, and yellow. Underneath, she has a blue turtleneck and a pink garment. On her head, she wears a red, textured hat with a green band and red tassels. The background is a plain, light-colored wall.

Appendixes

Appendix 1 Projects approved in 2022

Regular projects

Country	Topic	PDI	LPO
Armenia	Renovation of irrigation system and installation of drip irrigation to increase yields	Pijnacker people help Armenia	Little Bridge NGO
Bangladesh	Sports and games facilities in refugee camp	KLABU Foundation	Friendship Foundation
Bangladesh	Inclusive education: children with disabilities attending school	Stichting PhySCI (Physiotherapy Support Children)	Association for the Disabled Development (ADD)
Benin	Swamikrouna-Luangba Thon	Stichting Swamikrouna	Luangba Thon
Bolivia	Digital art training and support to entrepreneurs (Programme year 1)	Stichting Ayni Bolivia-Netherlands	Ayni Bolivia NGO
Bolivia	Development of solar powered irrigation system for farming community	PUM, Netherlands senior experts	Association Agroecología y Fe
Bosnia and Herzegovina	Replacement of windows in psychiatric hospital for improved climate control	Stichting Proplan	Public health institution Special Hospital for Chronic Psychiatry Modrica
Brazil	Rescue team: renovation of building and providing training	Stichting Aprisco	Visao Restaurar
Burkina Faso	(Vocational) education for displaced young people	Stichting INTARA	Association Bena OSegui (ABOS)
Burkina Faso	Ecological farming and agroforestry	Stichting Steun voor Oudalan	Association Dagnal Roobe
Burkina Faso	Construction of dams with agroecological gardens at Salétenga and Zomkomé	Stichting Steunfonds Sahelprojecten	Fondation d'Aide aux projets Sahéliens (FAS)
Burkina Faso	Mattresses + renovation of 3 health centres	Stichting Zeewolde Werelddorp (ZWD)	Association pour le Développement du Département de Gaongo (ADDG)
Burkina Faso	Vegetable gardens with drip irrigation for refugees	Commissie ZWO van de Protestantse Kerk te Geldrop	Le Tisserin
Burkina Faso	Tools for agricultural college	Stichting ASAP	ASAP Foundation
Burkina Faso	Match funding project ABF 2022		Association Burkinabé de Fundraising (ABF)
Burundi	Goats for people with albinism/mental disabilities	Stichting Sapope	Association Burundaise de lutte contre la drépanocytose et autres maladies génétiques 'A.B.M.G'
Cambodia	Completion of classroom and teachers' room of school Mukda Village	Stichting Global Exploration	Children in Community Future
Cambodia	Management and production at a teaching farm in Siem Reap	Stichting Cambodia-Dutch	Cambodia-Dutch Organization
Cambodia	Capacity strengthening of (leaders in) the community of Kakot	Friends of Kakot (FOK)	Cambodian ChildLife Foundation
Cambodia	Computer training at secondary schools in slum areas	Investment for Life	Bethel Mission Organization (BMO)
Colombia	Organisational strengthening communication and marketing	Stichting Maasdriel steunt haar missionarissen/Maasdriel supports its missionaries	CE CAMILO (Fundación Centro Educativo de Habilitación y Rehabilitación Integral San Camilo)
Dominican Republic	School transport for deaf children (purchase of bus)	Stichting Kinderhulp Dominicaanse Republiek	Asociación Niños del Mundo Nigua
DRC - Democratic Republic of Congo	Installation of water pump in Lutendele	Stichting Misa	Fondation Missionnaire du Salut (MISA)
DRC - Democratic Republic of Congo	Tunafasi ("We all have a place")	Stichting Impaction	ADED
DRC - Democratic Republic of Congo	Completion of community centre and water supply, Kadjuchu	Stichting DR Congo à La Carte (DRCC Foundation)	JEBK RDC (Jardin Ethnobotanique du Kivu)
DRC - Democratic Republic of Congo	Vocational training for vulnerable young people	Stichting 4u2develop	ACPDJ - Actions des Communautés Paysannes pour le Développement Integre
Ecuador	Mutual Learning Program Year 1: 2 pathways aimed at dialogue	Stichting Kidscare	Danielle Children's Fund Ecuador
Ethiopia	Support to civil war survivors in Mezezo & Kobastil	Stichting Wondem	Stichting Wondem Ethiopië
Ethiopia	Bilbala Higher Clinic	Diaconie Gereformeerde Kerk Herengrachtkerk Leiden	Kalkidan Clinic
Ethiopia	Chicken project	ISEE Urk	Solon School of the Blind Charity Organization
Ethiopia	Reconstruction of a kindergarten	Stichting Schoolproject Ethiopië (SSE)	Lalist Anger Catholic Kindergarten
Ethiopia	Furnishing library and purchasing books	Stichting Wondem	Partners in Education Ethiopia
Ethiopia	Chicken project	ISEE Urk	Wag Development Association (WDA)

Country	Topic	PDI	LPO
Gambia	Nursery School Gunjur	Stichting Chef Childcare Education Foundation	Childcare Education Foundation Gambia (CHEF)
Gambia	Multipurpose resource centre caring4mobility Gambia	caring4mobility	caring4mobility Gambia
Gambia	Clean drinking water supply	Jappaleh Foundation	Jappaleh Foundation Africa
Gambia	Coordination of centre for mental health support	Stichting W.W. Toegankelijk	Supportive Activist's Foundation
Gambia	Aljamdu Lower Basic School - follow-up phase (solar installation and schoolyard improvement)	Fun-foundation the Netherlands	Action for Youths Africa-Gambia (AYA)
Gambia	Water tower	Stichting Bonfari	Village Development Committee Tintinto
Ghana	Water pumps for Bawku region	Stichting Worae Care	Dubeb Foundation
Ghana	Youth development project Holy Child Model School	CO Foundation	Holy Child Model School
Ghana	Making inpatient psychiatry available in northern Ghana	Stichting Vrienden van Bawku	Presbyterian Clinic Bolgatanga
Ghana	Surgery block for hospital in northern Ghana	Mustangh Foundation	West Gonja Hospital
Ghana	Planting trees against desertification	Stichting Vrienden van Christopher	Gambibgo Ghana Project
Ghana	Drip irrigation for women	Stichting "Pompen is Leven"	Pumping is Life
Ghana	Construction of kindergartens + reading competition	Stichting Ghana Schoolsupport	Committee of Headmasters
Ghana	Rights and equal opportunities for (street) children in Ghana - Year 2	Stichting Adamfo Ghana	Catholic Archdiocese of Kumasi - Street Children Project
Ghana	Completion and equipping of vocational school	Vereniging Hadhakai	Hadhakai Charitable & Contractors Foundation
Guatemala	Future opportunities for vulnerable children	Stichting StartUp4kids Foundation	Entremundos
Guatemala	Improving educational infrastructure and education in Guatemala	Stichting Kinderprojecten Guatemala	Asociación Construye Casa
Guatemala	Educational Innovation	Stichting Flor Ayuda	Asociación Guatemalteca de Desarrollo Integral (AGDI)
Guatemala	Young entrepreneurs: builders of hope II	Stichting Nuenen-Guatemala	Asociación Civil Verdad y Vida
Haiti	Farming as a route to self-reliance (follow up)	VZW OSJOSMA	OSJOSMA Orphelinat
Honduras	Youth Centre	Stichting Educate International	Municipio de Trinidad
India	Construction of compound wall, toilets, water tanks	Stichting Kindia	Jesus Educational Trust JET
India	Renovation and extension of existing polyclinic Tegharia	Indian Mother & Child Nederland	Institute for Indian Mother & Child
India	Housing project for single women in poverty 2022	Stichting Jalihal	Yerala Projects Society (YPS)
India	Educational materials (schoolbags, pens and exercise books) for street children	Stichting Amaidhi	Karunalya Social Service Society
India	School bus	Stichting Innocent Smile	Child Guidance Centre
India	Education	Stichting Kalai Manram	Kattaikkuttu Sangam
India	School restoration: Sebastian Indian Social Projects (SISP) South-India	Stichting Ladder	SISP Foundation
India	Foster care programme phase 2	Stichting Raja	Bangalore Oniyavara Seva Coota (BOSCO)
India	School materials Buddha Smile school	Stichting Metta Child	Buddha's Smile School (Dikshit Shiksha Society)
India	Primary Health Centre	Stichting Together	Norbertine Fathers Trichy
India	Education project	Stichting Oil for Education	JHS Trust
India	Two school buses	Stichting Don Bosco	Bosco Seva Kendra (BSK) Planning and Development Office of the Salesianen van Don Bosco, Hyderabad
India	Project for people with a disability	Stichting Helpende Handen	Udavum Karangal
India	Education	Goretti Stichting	Dharma Jyothi Social Centre
Indonesia	Organic farm garden for kindergarten class	Yasap Nederland	YASAP Tarus
Indonesia	Construction of accommodation for Stichting Harapan Baru Lombok Indonesia (HBLI)	Stichting Harapan Baru Aalten	Harapan Baru Lombok Indonesia
Indonesia	Capacity development for teachers	Stichting Maasdriel steunt haar missionarissen	Yayasan Salib Suci
Indonesia	Setting up of safe houses for survivors of sexual violence	Stichting Save Home	Yayasan GASIRA Maluku
Indonesia	Swimming lessons / training course Ambon	Stichting Sekolah Sepak Bola Belanda (SSBB)	Universitas Pattimura
Indonesia	Parenting coaching	Learning for Life Bali (voorheen Stichting Fondsenwerving Pacung-Bali)	Yayasan Gemah Ripah Pacung (Y.G.R.P.)
Indonesia	Programme application for support to care infrastructure	Stichting Stepping Stones Bali	Yayasan Stepping Stones Bali
Iraq	Underrepresentation of women in the economy	Internationale Vrije Vrouwen Stichting	Vian Organization for Defending Woman Rights
Iraq	Renovation of primary school	Stichting Babylon	ATQCI - Association of Teaching and Qualifying Children in Iraq
Cameroon	Equipping a maternity clinic	Stichting Maasdriel steunt haar missionarissen	Congrégation des Soeurs de la Sainte Union
Cameroon	Drinking water project Buea Phase 2	LiveBuild	Center for Economic Development

Country	Topic	PDI	LPO
Kenya	Education	Stichting Share	Parish of St. Martin of Tours Sultan Hamud
Kenya	Support to Kibandaongo Health Centre	Stichting Kibandaongo	Ufunguo CBO
Kenya	Mercal Healthcare Kenya	Stichting Kenia Health Nederland	Mercal Healthcare
Kenya	Computer lab	Stichting the children left behind	Youth Sports and Development Alliance of Kenya (YSDAK)
Kenya	From home to Home - Phase 2	Stichting Taldeya	Ligusa Crossroad Community center
Kenya	Renovation of Mbwana Primary School	Learn! Foundation	Learn! Foundation CBO
Kenya	Water supply for Ndhole Primary School - Green Energy Project II	Stichting Homa Bay	EDUCATION AND HEALTH FOR CHILDREN IN KENYA
Kenya	Construction of a care station	Stichting Foundation Saidiakwale	MUUNGANO KASEMENI DEVELOPMENT GROUP
Kenya	10,000 children in West Nyakach in clean and healthy schools - 2022	SBNN - Stichting Buru Nyakwere Nederland	SBNN Kenya
Kenya	Rusinga community development project	Stichting IMANI	Victoria Friendly Montessori (VFM CBO)
Kenya	Building and furnishing 3 school classrooms	Wings of Support	Boston Children Centre
Kenya	Well for Wajir	Stichting Welzijn Wajir	Development Agency Wajir Netherlands (DAWN)
Kenya	Water & Sanitation for the schools and residents of Madeteni Roka, Matsangoni	Stichting Pamoja Kenia	CBO/Foundation Pamoja Kenia
Kenya	To meet, to connect, to learn 2022	Stichting Teachers4Teachers	Teachers for Teachers Foundation
Kenya	Fencing for care station	Stichting Foundation Saidiakwale	MUUNGANO KASEMENI DEVELOPMENT GROUP
Kenya	Investing in small businesses/projects run by people with HIV/AIDS	Stichting SOIL	Nyayada Poultry Group
Kenya	Kamasengre Water Supply project, Rusinga Island	Stichting IMANI	Victoria Friendly Montessori (VFM CBO)
Kenya	Kandalo Livelihood and Dietary Diversity Project	Stichting De Vinckenslagh HL	Mwoki Primary Shool
Kenya	Support to schools in Pokot	Stichting Samen Succes	Ghomicho CBO
Kenya	Strengthening family-based care in Murang'a County - phase 2	Stichting Stahili (Stahili Foundation)	Stahili Community-Based Organisation
Kenya	Aid to Trade, agricultural project in Abossi	Stichting Kupanda2Grow	Neighbour Initiative-Abossi CBO (CBO-NIG-Abossi)
Kenya	Life skills for pupils of 4 primary schools	Stichting Aisha & Friends	Learn! Foundation CBO
Kenya	Food & water security - Ndhole Primary School - Green Energy Project III	Stichting Homa Bay	EDUCATION AND HEALTH FOR CHILDREN IN KENYA
Kenya	Consultancy trajectory		Nyayada Poultry Group
Kenya	A resilient organisation for vulnerable families – Annual plan 2023	Stichting KidsCare	KidsCare Kenya
Liberia	Water tower	Stichting Education Support Children Liberia	Foundation for Human Values and Development, Liberia Inc. (FHVDL)
Malawi	EVTI - TEVET Masterplan Phase 3	Verburg Charity Foundation	EVTI - ECOM Vocational Training Institute
Malawi	SVTI - TEVET Masterplan Phase 3	Verburg Charity Foundation	SVTI - Stephanos Vocational Training Institute
Malawi	Community development - self-help groups and vocational trainings – Year 2	Stichting Afrika 2007 Zwolle	Community Hope Initiative
Malawi	Expanding vocational training at Matunkha Centre with automotive engineering training	Stichting Matunkha	Matunkha Development Trust
Malawi	Construction of hostel and 2 teachers' residences secondary school for girls	Stichting Nazareth Foundation Malawi	Diocese of Dedza
Malawi	Expansion of special education school	Stichting Mirjam in Malawi	Diocese of Dedza
Malawi	Construction of Chavara Girls Secondary School - phase 3 van 4	Stichting Mirjam in Malawi	The Registered Trustees of the CMC Mission
Malawi	Installation of sustainable simple wells and purchase of water filters	Stichting Smart Centre	Rural Development Partners - RDP
Malawi	Pilot of holistic care programme for children with cerebral palsy	Stichting Cerabral Palsy Africa - NL	Family Medicine Department
Malawi	Purchase of a microscope for new eye clinic in hospital	English Reformed Church	Mulanje Mission Hospital
Malawi	TEVET Masterplan Phase 3 FACE - FVTI	Verburg Charity Foundation	FACE - Finance Assistance Change Education (FVTI)
Mauritania	Vegetable gardens for women in Woloum Néré	OMNDHP	Coopérative Agro-Pastorale pour le Développement de Nere Walo/Kaédi/Gorgol (CADNKG)
Mexico	Multipurpose educational space	Children of Mexico	CANICA, Centro de Apoyo al Niño de la Calle De Oaxaca A.C.
Mongolia	Renovation of toilets at Amglan Complex School	Stichting Global Exploration	Source of Steppe Nomads NGO
Namibia	Car, air conditioning and playground for Hope Garden (day-care and agricultural training)	Stichting Lighthouse Ministry NL	Lighthouse Children & Youth Ministry
Namibia	Renovation of vocational training centre for women	Stichting Penduka Multicultureel	Penduka Trust
Namibia	Capacity development for Penduka	Stichting Penduka Multicultureel	Penduka Trust

Country	Topic	PDI	LPO
Nepal	Agriculture and animal husbandry for 700 people of the Chepang community in Gorkha	Stichting International Council for Friends of Nepal (ICFON)	Green Foundation Nepal
Nepal	Maintenance and renovation of 8 schools in Humla	Stichting Nepal	The Nepal Trust
Nepal	Integrated activities for Musahar community	Stichting "6 Degrees Academy for Women"	Sapana village social impact (SVSI)
Nepal	Setting up of a sewing workshop for 140 families in Jorpati	Stichting Danielle Children's Fund	Self Employment Training Center (SETC)
Nepal	Secondary school in Haripur, Nepal	Stichting 2 van de 52	Shree Sharwan Janta primary school
Nepal	Welfare and education for 137 children - Setting up Social Services in Bhaktapur Nepal	Stichting Nepal	Changunarayan Foundation (CNF)
Nepal	Furnishing three small libraries / bookbags in Nepal	Stichting Thang	Kathalaya
Nepal	Water and hygiene facilities for school-age girls (100% Girls - phase 2)	Stichting Nepal	The Nepal Trust
Nepal	Improving the quality of education in 22 schools in Ghorka	Stichting Studentenprojecten Nepal (SPN)	Village Environment Nepal
Nepal	Agriculture Cooperative & farming - 2022 2nd phase	Stichting Studentenprojecten Nepal (SPN)	VEN Agriculture Co-operative LTD
Nepal	2nd storey of Head Dream Home	Stichting Nepal Geeft!	Himalayan Education And Development (HEAD Nepal)
Nigeria	Improved health situation at Alaogidi primary school / Umuigbo health centre	Rural Women Foundation NL	Rural Women Foundation
Palestinian Authority	Supporting smallholder farmers in the Beit Ummar	Stichting Palestina	Al Shorouq
Papua New Guinea	Education, staff housing, clean drinking water for quality health care	Stichting Khuska	Gulf Christian Services
Peru	Education for deaf persons and their families (1/3)	Stichting Oportunidades Iguales (StOI)	Asociación Holanda
Peru	Capacity building for schools (Aflatoun and star schools programme) (Year 1)	Stichting StartUp4kids Foundation	FINCA Peru
Peru	Preparatory School for Primary Education (VBO)	Stichting El Manguaré	Asociación Civil ONGD "El Manguaré"
Peru	Furnishing several classrooms of the Los Angeles de La Paz school	Stichting Global Exploration	ONG Mama Alice
Rwanda	Sewing machines for 5 prisons	Rotary Club The Hague - Metropolitan	Rotary Club of Kigali Mont Jali
Rwanda	Empowerment opportunities for women in Rwanda	The Cornerstone Foundation	RWAFAT
Rwanda	Drying shed	Comite Kisaro	ONG. CPPA. KISARO (CENTRE DE PERFECTIONNEMENT ET DE PROMOTION AGRICOLE DE KISARO)
Rwanda	Helping and Empowering Young Deaf Children and their Families - part 2	Fynn Foundation	Inclusive Rwanda
Senegal	Construction of a clinic	Stichting île de Mar	Association Cellule de Developpement Ile de Mar (CDIM)
Sierra Leone	City Garden Clinic	Stichting Smarter Hospital	City Garden Clinic
Sierra Leone	Car for CapaCare Sierra Leone	Stichting CapaCare Nederland	CapaCare Sierra Leone
Sierra Leone	Flamingo Rope Pumps	Sierra Leone Youth Initiative (SLYI)	SEP investment Service
Sierra Leone	Improving primary and secondary school education	Stichting Een helpende Hand	SDA Secondary school Yele
Sierra Leone	Renovating a school	Huygens Lyceum Eindhoven	Beacon of Hope Academy
Somalia	PROJECT BASISVOORZIENINGEN ONDERWIJS PUNTLAND	Stichting Kaalo Nederland	Kaalo Nederland Garowe
Somalia	Project: Basic services for education in Puntland	Sustainable Meat Ethiopia (SME)	Farsamada Godaalka (FQ)
Somalia	Water well	Stichting Kaalo Nederland	Kaalo Nederland Garowe
Somalia	Reconstruction project Puntland	Stichting KARDO	Kaalmo Relief & Development Organization (KARDO AID)
Somalia	Health Centre	Stichting Water for Hafun	Somalia Hope Relief Foundation
South Africa	Water with water trucks	Stichting Mzamomhle	True North Consulting NPC
South Africa	Training, supporting and equipping child day care centres in the slums of Cape Town	Tjommie Foundation	Ndlovu Medical Trust t/a Ndlovu Care Group
South Africa	Quality improvement of After School Programme: Year 1	Stichting Zulu Aid	Hillcrest AIDS Centre Trust (HACT)
South Africa	Sustainable deployment of emergency aid after flooding	Stichting Ibhongo	Masi Creative Hub
South Africa	Healthy eating awareness programme	Stichting Mzamomhle	The Early Education Centre (TEEC)
South Africa	Level 4 and 5 training for childcare educators	GAiN (Global Aid Network)	Motivation for Life Early Childhood Development
South Africa	Construction of children's nursery and multifunctional centre	Stichting Leweza	Reach Make It
South Sudan	Making vocational plumbing and welding courses self-reliant	Friends of Children Foundation	Friends of Children Foundation WAU (FCF)
Sri Lanka	Wau Primary School Project	Stichting Havonos	OMI - Jaffna Province
Sri Lanka	Rehabilitation programme and kitchen gardens in Batticaloa and North (East) Sri Lanka	S2T Sri Lanka (Stichting Thuis en Toekomst Sri Lanka)	Miridiya
Sri Lanka	Year 1: boosting self-reliance of fishing communities	Stichting Mullai	OMI - Jaffna Province

Country	Topic	PDI	LPO
Sri Lanka	Construction of multipurpose space (library)	Stichting Sampath Foundation	Arthacharya Foundation
Sri Lanka	Cycling for fieldwork due to petrol and food aid shortages	Stichting Havonos	OMI - Jaffna Province
Sri Lanka	Vegetable cultivation and income activities for widows in Jaffna	Friendship Foundation	Dutch-Lanka Friendship Foundation
Sri Lanka	Gardening for families of people with disabilities and food assistance	Stichting Sampath Foundation	Arthacharya Foundation
Suriname	Poverty alleviation (vocational training, income generation activities and micro-credit)	Stichting vrienden van Betheljada	Betheljada
Suriname	Purchase of new bus for centre for children with disabilities	Stichting Shaan Creations International	Stichting Shaan Creations Suriname
Suriname	Loving Parenting & Coaching	Stichting Encourager	Stichting Double Positive
Suriname	Self-reliance of girls/young women	Stichting Shaan Creations International	Stichting Shaan Creations Suriname
Syria	Suicide prevention among young people (Year 1)	Stichting Humanitaire Hulp Syrië (SHHS)	NEW START
Tanzania	Dental care in the Swaiha area	Stichting Water is Leven	Shalom Development Organization
Tanzania	Water project Itumpi village secondary school 2022	SPOT Tanzania	Chamavita
Tanzania	Makanya water supply	Kwagala Foundation	More Africa
Tanzania	Sustainable future for people with special needs through construction of sustainable guesthouse	Stichting SINTAN IP	Mater Dei Africa (MDA)
Tanzania	Training health workers in basic obstetric and neonatal care	Stichting Stipulae	Mater Dei Africa (MDA)
Tanzania	Reconstruction of girls' dormitory Lembeni Secondary School	Stichting Sopowerful	Mnero Diocesan Hospital
Tanzania	Solar power for hospital	Stichting ZGT-overzee	Kilimanjaro Christian Medical Centre KCMC
Tanzania	Construction of guesthouse for heart clinic at KCMC	Stichting Onderwijsbevordering NW Tanzania	Foundation promotion education for northwest Tanzania
Tanzania	Providing water supply for KEMPS – Kashasha English Medium Pre-primary school	Stichting Mazingira Nederland	Mazingira Community Development Forum
Tanzania	Sanitary facilities for teachers' house, Esperanto secondary school	Stichting Simba	Sengerema designated District Hospital (SDDH)
Thailand	New ambulance	Stichting Thai Child Development	Thai Child Development Foundation (TCDF)
Togo	Start-up activities of TCDF vocational school	Stichting Schoolhulp Togo	Association pour l'Aide Scolaire au Togo (2AST)
Togo	Construction of two classrooms for primary school	Friendshifts	APEM ? Association pour la Promotion de l'Enfant Malentendant
Uganda	Construction of two classrooms for school for the deaf	Stichting Equator Medicare	Registered Trustees of St. John XXIII Hospital Aber
Uganda	School for midwives and nurses in Aber, northern Uganda	Stichting Home Sweet Home	HSH Uganda (NGO)
Uganda	Food security for 35 families via "Farming Gods Way"	Stichting 168 Million	Mercy Giving
Uganda	Construction of 9 toilets	Stichting Chica	Kaberamamido Child Care Organization (K.A.C.C.O)
Uganda	Construction of 3 latrines and changing room, Unity School	Wings of Support	Child Smile Foundation
Uganda	Roof improvement for 4 classrooms at Mercy Nursery and Primary school	Stichting Bona Baana	Masanafu Child And Family Support (MCAFS)
Uganda	Waste as a source of income through organic urban farming and education	Stichting Knowledge for Children	Knowledge for Children
Uganda	Improving the reading culture in Uganda	Stichting farmers family future Uganda	Hope Rural Development Organization
Uganda	Supporting rural farmers	Stichting Comfortblanket for our planet	Shabani Social Progress Initiative (SSPI)
Uganda	Workspace for recycling waste and textiles in refugee camp	Stichting Arise and Shine Netherlands (AASN)	Arise and Shine Uganda
Uganda	Temporary foster care for 24 children	Wings of Support	Hope For the Future Foundation
Ukraine	Extra classrooms for the Jack and Jill School	Stichting Global Initiative on Psychiatry (GIP)	Global Initiative on Psychiatry - Ukraine
Ukraine	Set up for psychiatric unit for prison and penal system	Stichting Soft Tulip	National Assembly of Disabled Persons of Ukraine (NADU)
Ukraine	Early care for children with disabilities	Zeilen van Vrijheid	Ukrainian Scientific and Practical Center of Emergency and Disaster Medicine
	Purchase of doctors' cars for medical aid in rural areas		
Zuid-Afrika		Stichting Surfpop	Surfpop Foundation
Zuid-Afrika	Capaciteitsversterking voor pre-school docenten	Stichting Mzamomhle	The Early Education Centre (TEEC)
Zuid-Afrika	Renovatie woningen wijk De Nova	Stichting Denova	Denova Foundation
Zuid-Afrika	Jaar 1 Power of P.E.P.	Stichting Bobbi Bear Nederland	Operation Bobbi Bear (official: the Bobbi Bear Foundation)
Zuid-Afrika	Training, ondersteuning & uitrustung kinderdagverblijven sloppenwijken Kaapstad	Stichting Mzamomhle	True North Consulting NPC
Zuid-Afrika	Kwaliteitsverbetering After School Programme jaar 1	Tjommie Foundation	Ndlovu Medical Trust t/a Ndlovu Care Group

Country	Topic	PDI	LPO
Zuid-Afrika	Duurzame inzet noodhulp na overstroming	Stichting Zulu Aid	Hillcrest AIDS Centre Trust (HACT)
Zuid-Afrika	Bewustwordingstraject gezonde voeding	Stichting Ibhongo	Masi Creative Hub
Zuid-Afrika	Niveau 4 en 5 training voor onderwijzers in kinderopvang	Stichting Mzamomhle	The Early Education Centre (TEEC)
Zuid-Afrika	Bouw kinderdagverblijf en multifunctioneel centrum	GAIN (Global Aid Network)	Motivation for Life Early Childhood Development
Zuid-Afrika	Verzelfstandiging vakopleidingen loodgieter en lassen	Stichting Leweza	Reach Make It
Zuid-Soedan	Project Basisschool "FCF Primary School, Wau"	Friends of Children Foundation	Friends of Children Foundation WAU (FCF)

4de Pijler projects

Country	Topic	PDI	LPO
Cameroon	Solar powered water pump	VZW Wanyuri	Wanyuri Foundation
DRC	Construction of multifunctional space and ecological education programme	VZW Social Ecology Fund	Oeuvre St Benoît (OSB)
Uganda	Kitchen and washroom facilities for primary school	VZW Gabriel Kalamuka	Saint Kizito School
Uganda	Setting up rabbit farm & ecological farming training	Uganda Projects	Single Mothers' Hope Foundation
Zuid-Afrika	Verzelfstandiging vakopleidingen loodgieter en lassen	Stichting Leweza	Reach Make It
Zuid-Soedan	Project Basisschool "FCF Primary School, Wau"	Friends of Children Foundation	Friends of Children Foundation WAU (FCF)

Climate Fund

Country	Topic	PDI	LPO
Bolivia	Urban farming project, vegetable gardens for families (Part 2)	Stichting NME Mundial	Fundacion Alerta Verde
Bolivia	Water and earth programme (Year 2)	Stichting Samay	VOSERDEM
Bolivia	Education action programme for nature, sustainability and health	Stichting Tinku	La Orden de las Escuelas Pías
Brazil	Join Treesistance	Stichting Sinchi	Conselho Indígena Tapajós E Arapiuns
Brazil	Solar panels for school/schools	Vrienden van Brazilië	Amigos Movendo Fé e Esperança (AMFE)
Ethiopia	Water well	Stichting Denbi Hospital Foundation Ethiopia	Denbi Maranatha Health Center Plc
Cape Verde	Solar panels for vocational training	Stichting Water voor Leven	Associação Agua para Viver
Malawi	Sustainable water supply at 3 primary schools for the deaf	Stichting Dovensorg Malawi - SDM	Diocese of Dedza
Nicaragua	Capacity building of local actors in Matagalpa (Year 1)	Stedenband Tilburg-Matagalpa	Association Hand Back Committee (CMV)
Peru	Social welfare programme for the Cuzco region (Year 1/3)	Stichting HoPe	Asociacion Civil Fundacion HoPe Holanda Peru
Sierra Leone	Increasing income of women farmers	Stichting Plant N Boom	KETSO
Sri Lanka	Agriculture and water for 180 farming families in Sri Lanka	Co-operative Society of Netherlands for Humanitarian Activities (CSNHA)	Federation of Thrift and Credit Co-operatives Societies Unions (FTCCSU)

Local fundraising

Country	Topic	PDI	LPO
Cambodia	Family Power Awareness-raising campaign	Stichting Colt Cambodia	Cambodian Organization for Living and Temporary-care (COLT)
Ecuador	Family Power Awareness-raising campaign	Stichting Danielle Children's Fund	Danielle Children's Fund Ecuador
India	Quality improvement of local education through Bridge up Centres (BuC) Phase 3	Stichting Actie Calcutta	Balasure Social Service Society (BSSS)
India	One million trees 2022 Planting on 1,000 acres to restore biodiversity	Stichting Jalihal	Yerala Projects Society (YPS)
India	Solar pumps	Stichting Sociaal Centrum Kerkpad	The Congregation Sant Joseph Sevika Sanstha / Social Welfare Centre
Indonesië	Replacement of two cars for transporting (dual disability) patients	Stichting Harapan Jaya Nederland	Pusat Rehabilitasi Caritas Dorkas
Indonesia	Family Power Awareness-raising campaign	Stichting Westerlaken Foundation	Yayasan Bali Bersih
Kenya	Creating vocational education for self-employment	FAPADAG (facilitation and participation of disadvantaged groups)	Shammah centre shammah community based organisation Kangundo
Kenya	Growing vegetables using tunnel greenhouses and irrigation	Stichting Share	Kajiado Catholic Church
Kenya	Community-based Malaria control project	Stichting De Vinckenslagh HL	Center for People Development (C4PD)
Kenya	Family Power Awareness-raising campaign	Stichting KidsCare	KidsCare Kenya
Kenya	Family Power Awareness-raising campaign	Stichting Macheo Nederland	Macheo Children's Organization
Sierra Leone	Construction of five classrooms for secondary school	Sierra Leone Central Union	Clozet Creation Social Development Organization
South Africa	Training local, unemployed people to become mental health coaches	Stichting Little Lions Nederland	Little Lions Child Coaching NPC
Sri Lanka	WASH projects in rural areas	Stichting Kansarmen Sri Lanka (SKSL)	Kansarmen S L Foundation (KSLF)
Sri Lanka	Family Power Awareness-raising campaign	Friendship Foundation	Dutch-Lanka Friendship Foundation

Wilde Ganzen Small Projects (WGK)

Country	Topic	PDI	LPO
Cambodia	Solar panels, heat pump and running water for secondary school	Lamento Foundation	Raise And Support The Poor
Ghana	Computerisation of patient records Oyoko Health Centre	Quashie Foundation School Project	Oyoko Health Center
Indonesia	Renovation of classroom and transport for community shop	Stichting Kleinschalige Projecten Indonesië	Yayasan Agatha Tunas Bangsa
Kenya	Sanitation for Oyiengo Primary School Kenya	Stichting Kadowinja	Oyiengo Primary School
Kenya	Furnishing/renovating digital classrooms	Sister Schools Nederland	DEEP Kenya (Sisterschools Digital Educational Exchange Trust)
Rwanda	Help our families get decent housing	Stichting Noodhulp Rubengera	Communauté de Diaconesses "Abaja ba Kristo"
Sierra Leone	Empowerment through football	Sport For Empowerment Sierra Leone (Nederland)	Sport for Empowerment Foundation
Uganda	Improving pre-school educational environment	Stichting Engage People	CBO; Springs of Joy - Uganda
Uganda	Slum water resources reconstruction	7Senses	Ameenah Women's Tailoring Group
Ukraine	Family Power awareness-raising campaign	Stichting Soft Tulip	Charitable Foundation Early Intervention Institute (CF-EII)

Appendix 2

Our Partners

Poverty cannot be fought alone. The bigger the social movement, the more we can achieve together.
Wilde Ganzen works with many organisations. Below are our main partners:

- **4de Peiler**
Umbrella organisation representing the interests of PDIs in Belgium. Thanks to this partnership, Flemish organisations can also submit project proposals to us.
- **BCNN**
Better Care Network Netherlands. Organisation whose objective is to improve assistance to children in developing countries who lack adequate parental care.
- **CIGS**
European Network for Citizen Initiatives for Global Solidarity (CIGS): a partnership with nine other European organisations. The aim of this network is to support and further develop PDIs across Europe.
- **Civicus and Resource Alliance**
Civicus connects civil society organisations worldwide. Resource Alliance connects fundraisers worldwide. Both network organisations have endorsed the Change the Game Academy, especially highlighting the importance and quality of the trainings.
- **DCDD**
Dutch Coalition on Disability and Development. Supports organisations in developing countries working for inclusion and emancipation of people with disabilities.
- **GCE**
Global Campaign for Education Netherlands. Wilde Ganzen is a member of this network whose purpose is lobbying and knowledge sharing for better education.
- **INTRAC**
British research organisation. Evaluates the results of Change the Game Academy.
- **Ministry of Foreign Affairs**
The ministry finances the Giving for Change programme.
- **Nacht van de Foor (Night of the Tip)**
A national student initiative that raises money for projects together with Wilde Ganzen.
- **Nationale Postcode Loterij**
In 2022 we again received €900,000 from the Nationale Postcode Loterij, for which we are most grateful to all those who participate in the lottery. In addition, the Nationale Postcode Loterij supports the Strengthen the Roots programme.
- **NCOI**
Dutch training institute. Officially recognises Change the Game Academy's training courses, allowing participants to obtain an accredited diploma.
- **NWP**
Netherlands Water Partnership. This networking organisation for the water sector supports international water project
- **Partin**
Umbrella organisation representing the interests of PDIs.
- **Partos**
Association for the development cooperation sector. We are involved in improving approaches to poverty reduction and sharing knowledge with other organisations in the Netherlands.

- **Platform Gehandicaptenzorg Wereldwijd**
Care for People with Disabilities Worldwide:
Platform of Dutch PDIs engaged in supporting partners and projects targeting people with disabilities in developing countries.

- **Radboud University**
We have an ongoing partnership with the Department of Anthropology and Development Studies on the long-term outcomes of PDIs.

- **Stichting Global Exploration**
Non-profit organisation whose mission is to involve young people in global citizenship. We work together on new ideas to get young people more engaged with Wilde Ganzen te betrekken.

- **Vice Versa**
Platform for journalism on global issues. Vice Versa promotes global citizenship by publishing articles and holding meetings to raise awareness on its vision of poverty.

National Partner Organisations

Change the Game Academy

The following organisations carry out training and provide coaching:

- Association Burkinabè de Fundraising (Burkina Faso and other French-speaking countries in Africa)
- CESE (Brazil)
- Development Expertise Center (Ethiopia)
- Kenya Community Development Foundation (Kenya)
- Uganda National NGO Forum (Uganda)
- West Africa Civil Society Institute (Ghana and other English-speaking countries in West Africa)
- The Foundation for Civil Society (Tanzania)
- Smile Foundation (India)
- Assembly for Social Mobilization 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 Cordaid (Nepal)
- Rhiza Babuyile (South Africa and other Southern African countries)
- Satunama (Indonesia)
- Casa Gambia (Gambia)
- Podion (Colombia and Andes region)

The following organisations are involved in the further development of the Change the Game Academy:

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



Codes and Guidelines

In addition to complying with all relevant legal requirements (such as the General Data Protection Regulation) we adhere to the following codes and guidelines:

- CBF Accreditation Scheme
- SBF Code of Good Governance
- Guideline 650 and Guideline C2 (in the annual reporting guidelines of the Dutch Accounting Standards Board) and the recommended Application of Guideline 650 'Cost allocation management and administration'
- Goede Doelen (Charities) Accreditation Scheme
- Charity Directors' Remuneration Regulations
- Responsible Financial Management Handbook
- Guidelines for the Processing of Commitments to Partners
- Guidelines for the Processing and Valuation of Legacies entrusted with (usufructuary) use
- ANBI regulations (for public benefit organisations)
- ISO 9001:2015 and Partos 9001:2015 standard
- DDDN (Direct Dialogue Donor Recruitment) Code of Conduct (Field marketing)
- Code of Conduct for legacy fundraising
- Guidelines of the Better Care Network (including the guidelines for the use of volunteers in work with children abroad) and the codes/guidelines these are based on (such as the Stockholm Declaration on Children and Residential Care)



Appendix 5 CSR Policy

Objective	Result
HRM	
<ul style="list-style-type: none"> More than 75% of the Wilde Ganzen employees travel to work by public transport or bicycle. Vitality programme developed and actions from plan implemented. Integrity plan is completed and operational. Partners are regularly monitored on it. 	<p>Achieved.</p> <p>Vitality plan formulated and implemented.</p> <p>The plan is operational. Management and MT have been trained. Plan is monitored internally and externally.</p>
Projects	
<ul style="list-style-type: none"> Make Wilde Ganzen's projects climate neutral. Create at least 1 tool for CSR aimed at our partners. Set up climate fund. Child policy is embedded throughout the organisation. 	<p>Travel policy adjusted. Our footprint is determined annually and offset through climate fund.</p> <p>A focus group for this was launched in 2022.</p> <p>Fund established.</p> <p>In place.</p>
Programme	
<ul style="list-style-type: none"> Giving for Change Programme starts NPO sounding board gives advice annually on Change the Game Academy's policy and budget. 	<p>This programme started in 2021 (see page 37).</p> <p>NPO working group submitted proposal for steering CtGA. Implementation will take place in 2023. Advice on policy and direction of CtGA given in biennial meeting of directors.</p>
Facilities	
<ul style="list-style-type: none"> 75% of all products used are fair trade or have another sustainable label. 50% of suppliers have a sustainability rating. 	<p>80% of the products used have a quality label.</p> <p>Achieved.</p>
Marketing	
<ul style="list-style-type: none"> CSR targets/goals/objectives are published in annual report. Indicators are included in dashboard and progress is discussed annually. 	<p>Achieved.</p> <p>Achieved.</p>

Reserves and Funds

Wilde Ganzen had the following reserves in 2022:

Continuity reserve:

The continuity reserve serves to cover short and medium-term risks and ensures that Wilde Ganzen can meet future obligations. It is a reserve for recurring organisational costs. The size of the reserve is based on a risk analysis and Wilde Ganzen/IKON adheres to the guidelines of the Herkströter Committee on the maximum size. This is set at a maximum of one and half times the annual operating costs of the organisation.

Earmarked reserves:

The Board earmarks the reserves. This is not obligatory, and the Board is entitled to lift restrictions. The earmarked reserves consist of:

- Earmarked Reserve Assets for Operations. This reserve covers the assets needed for business operations. Its size is equal to the value of the fixed assets.
- Earmarked Reserve for Targeted Expenditure. This reserve is for the future realisation of Wilde Ganzen's objectives. Its purpose is to ensure that commitments to projects and programme partners can still be honoured even if income suddenly drops.
- Earmarked Reserve for Unsettled Legacies. This reserve was formed in connection with the processing and valuation of estates with usufruct. Its size is equal to the valuation of the relevant estates.

Miscellaneous reserve:

The miscellaneous reserve consists of income not earmarked for specific purposes. Funds added to this reserve must be spent within two years.

Investment policy:

Wilde Ganzen's assets are subject to low-risk management. The objective of our 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 holding in marketable securities is 45%, and for fixed-income securities a minimum of 55% and a maximum of 75%. At least 30% of the fixed-income securities shall be 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 bond loans with a rating of at least BBB or Baa3.

When making investment choices, we not only look at financial criteria, but also make non-financial considerations. Respect for people and 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. Implementation is delegated to two investment managers and the management mandate is laid down in an investment statute. This statute 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 monitoring the implementation of the investment policy. The asset managers provide reports at least quarterly and consultations with the asset managers are held at least twice a year. At least once a year, this is in the presence of the audit committee. A review of the investment statute will take place at least once every three years.

Savings and investments results

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022
Bond yields	56.065	67.646	52.035	62.693	63.434
Dividend	68.863	49.838	53.129	43.923	53.991
Gains of investment	-192.002	951.007	525.374	1.032.031	-2.066.885
Gross investment result	-67.074	1.068.491	630.538	1.138.647	-1.949.460
Investment costs	-45.377	-54.131	-49.666	-50.965	-52.444
Net investment result	-112.451	1.014.360	580.872	1.087.682	-2.001.904
Investment return	-1,5%	12,2%	5,9%	10,0%	-16,2%
Average return 2018-2022 in %	.				
Average return 2018-2022 in €	12				
Net result liquid assets					
Bank overdraft interest	2.744	649	-342	-14.962	-27.533



Budget 2022

in euro 1.000

INCOME

Income from individuals	9.948
Income from companies	40
Income from lottery organisations	1.043
Income from government subsidies	5.952
Income from other non-profit organisations	8.210

Total income **25.193**

EXPENDITURE

Expenditures for objectives **22.827**

Income from fundraising

Own fundraising costs **2.086**

Management and administration

Management and administration costs **873**

Total expenditure **25.786**

BALANCE OF FINANCIAL INCOME AND **-593**

Balance of financial income and expenditure **93**

BALANCE OF INCOME AND EXPENDITURE **-500**



Appendix 8 Key Figures

	Actual 2021	Actual 2022
Income from individuals	7.911.440	12.312.224
Income from companies	111.559	39.820
Income from lottery organisations	900.000	2.734.700
Income from government subsidies	3.909.482	4.232.523
Income from other non-profit organisations	8.833.038	8.709.352
Total income	21.665.519	28.028.620
Expenditure for objectives	20.090.217	23.212.062
Own fundraising costs as % of income	7,3%	5,6%
Expenditures for objectives as % of total income	92,7%	82,8%
Expenditures for objectives as % of total expenditure	90,2%	90,9%
Management and administration costs as % of total expenditure	2,7%	2,9%
Number of FTEs	42,3	44,1

A photograph of two women in traditional African attire. The woman on the left is smiling and wearing a colorful striped sweater and multiple beaded necklaces. The woman on the right is wearing a pink top and a blue headwrap, also adorned with beaded necklaces. They are leaning on a wooden fence. The background shows a blurred outdoor setting with buildings.

Annual Accounts 2022

This annual account and the accompanying notes form part of the Wilde Ganzen/IKON Annual Report 2022.

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://www.wildeganzen.nl).

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Balance as at 31 December

after appropriation of the balance of income and expenditure in euros

ASSETS		2022	2021
<i>Tangible fixed assets</i>	A	318.032	365.442
<i>Receivables and accrued assets</i>	B	1.790.403	2.938.839
<i>Securities</i>	C	13.353.755	11.393.646
<i>Liquid assets</i>	D	<u>9.130.088</u>	<u>6.555.551</u>
		<u>24.274.246</u>	<u>20.888.036</u>
Total		<u>24.592.277</u>	<u>21.253.478</u>
LIABILITIES			
<i>Reserves and funds</i>			
- Reserves	E		
Continuity reserve	E1	4.469.663	3.695.267
Earmarked reserves	E2	9.386.729	9.124.007
Other reserves	E3	<u>128.011</u>	<u>0</u>
		13.984.403	12.819.275
Funds	F		
Designated fund(s)		<u>1.070.542</u>	<u>1.772.744</u>
		15.054.945	14.592.018
<i>Provisions</i>	G	1.355.970	1.573.835
<i>Short-term debt</i>	H	<u>8.181.362</u>	<u>5.087.625</u>
Total		<u>24.592.277</u>	<u>21.253.478</u>

Statement of Income and Expenses

in euros

Statement of Income and Expenses in euros		Actual	Budgeted	Actual
		2022	2022	2021
INCOME				
Income from individuals	I	12.312.224	9.638.063	7.911.440
Income from companies	J	39.820	50.000	111.559
Income from lottery organisations	K	2.734.700	900.000	900.000
Income from government subsidies	L	4.232.523	5.421.971	3.909.482
Income from other non-profit organisations	M	8.709.352	8.477.500	8.833.038
Total income		28.028.620	24.487.534	21.665.519
EXPENDITU				
Expenditures for objectives				
Projects	N1	13.063.231	12.041.382	12.024.026
Programmes	N2	7.914.576	8.166.961	6.014.098
Information provision	N3	2.234.255	2.165.170	2.052.092
		23.212.062	22.373.513	20.090.217
Fundraising costs				
Own fundraising costs	O	1.572.896	1.930.921	1.582.912
Management and administration costs				
Management and administration costs	P	751.298	568.127	606.322
Total expenditures		25.536.256	24.872.561	22.279.451
Balance before financial income and expenditure		2.492.364	-385.028	-613.932
Balance of financial income and expenditure	Q	-2.029.437	385.028	1.072.721
BALANCE OF INCOME AND EXPENDITURE		462.928	0	458.789
Statement of income and expenditure in euros				
Addition/withdrawal from:				
Continuity reserve		774.396		-126.390
Appropriated reserves		262.722		815.026
Other reserves		128.011		0
Total reserves		1.165.129		688.636
Total designated funds		-702.201		-229.847
BALANCE OF INCOME AND EXPENDITURE		462.928	0	458.789

Cashflow Statement

in euros

Cashflow Statement for 2022 in euros	2022	2021
Cashflow from operational activities		
Balance of income and expenditure	462.928	458.789
Adjusted for:		
- Depreciation on tangible fixed assets	96.167	91.433
- Change in value of financial fixed assets	0	0
- Change in value of securities	2.066.885	-1.032.031
- Change in provisions	-217.865	282.652
- Interest and dividend income	-89.892	-91.654
Gross cashflow from operational activities	2.318.223	-290.812
Changes/movements:		
- Receivables and accrued assets	1.148.436	1.802.870
- Debts and deferred liabilities	3.093.737	-4.325.823
- Interest received	35.901	47.731
- Dividend received	53.991	43.923
Net cashflow from operational activities	6.650.288	-2.722.112
Cashflow from investment activities		
Investments in tangible fixed assets	-48.757	-35.047
Investments in financial fixed assets	0	0
Investments in securities	-6.886.353	-3.809.770
Divestment of securities	2.859.358	3.718.578
Total	-4.075.752	-126.239
Total cashflow	2.574.537	-2.848.351
Summarised as followed:		
Liquid assets end of financial year	9.130.088	6.555.551
Liquid assets start of financial year	6.555.551	9.403.903
Change in liquid assets	2.574.537	-2.848.351

Notes to the Annual Accounts

General

Wilde Ganzen Foundation/IKON, with its registered office at Piet Mondriaanlaan 14 in Amersfoort in 2022, 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 2022 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.

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 organisation makes use of a variety of financial instruments that expose the organisation to credit risk and liquidity risk. In order to manage these risks, the organisation has established a policy that includes a system of limits and procedures to mitigate the risks of unpredictable adverse developments in the financial markets and hence the financial performance of the organisation. The organisation does not use derivative financial instruments to manage the risks.

The credit risk of receivables from bequests, subsidies, interest and other receivables is practically nil. Receivables from bequests are based on the formal documents submitted by the notaries, receivables from subsidy programmes are based on agreements from ongoing programmes and interest relates to interest over the fourth quarter of 2022.

Wilde Ganzen has sufficient liquid assets, some of which are invested in securities. To date, no claim has been made on these securities.

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, the foundation's long-term and short-term debts and other obligations are valued at amortised costs using the effective interest method. The amortised costs 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 impairments.

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%

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.

Impairments

Fixed assets are reviewed at each balance sheet date to determine whether there is any indication that a fixed asset may be impaired. If any such indication exists, the realisable value of the asset is determined. The realisable value is the higher of an asset's fair value or the value in use. If it is not possible to estimate the realisable value of an individual asset, 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, Expenditure on objectives and Bequests in progress are determined by the Board. They are not obligations and the Board has the authorisation to remove these restrictions. The size of the earmarked 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

Designated fund(s)

Designated 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 Valuation of Assets and Liabilities

Income from private individuals

This income is recognised in the year it is received.

Income from bequests

Income from bequests is recognised in the year in which the deed of distribution or, in the absence of a deed of distribution, the statement of account is received. Payments in the form of advances are recognised in the year in which they are received.

Income from companies

This income is recognised in the year it is received.

Income from lottery organisations

Income from the annual contribution is recognised in the year of allocation. Income from the additional contribution is recognised when it is spent.

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 are recognised as expenditure over their full term in the year in which the project decision is made and the committed action and the allocation of the Wilde Ganzen premium result in an obligation. Any release of this obligation is recognised in the year in which it 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 service 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 accounted for 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 the investments are deducted from the income from investments.

Cost Allocation

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

- 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) weighted based on the gross wage costs that the employees have spent on an activity.

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

	2022	2021
Personnel costs	81,6%	79,0%
Accommodation costs	3,6%	4,4%
Office and general costs	12,7%	13,9%
Depreciation and interest	2,2%	2,7%

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 has entered into an operational lease as lessee, whereby the lease objects, being two photocopiers, 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	Hard-ware/ Software	Total 2022	Total 2021
Acquisition value					
Balance on 1 January	227.661	251.026	50.310	528.997	593.690
Investments	1.823	47.795	526	50.144	35.047
Divestments	0	-1.818	-812	-2.630	-99.738
Balance on 31 December	229.484	297.004	50.023	576.511	528.999
Decreciation					
Balance on 1 January	39.731	94.951	28.874	163.556	171.862
Divestments	0	-1.048	-195	-1.243	-99.738
Depreciation	22.895	56.777	16.495	96.167	91.432
Balance of 31 December	62.626	150.680	45.174	258.480	163.556
Book value on 31 December	166.858	146.324	4.850	318.032	365.442

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

B. Receivables and accrued assets in euros

	2022	2021
Bequests	184.543	1.442.233
Interest on securities	51.731	35.989
Other subsidies to be recieved	0	0
Nationale Postcode Loterij	900.000	900.000
Programme receivables	527.861	426.947
Other receivables	126.269	133.670
Balance on 31 December	1.790.403	2.938.839

Programme receivables represent the balance amounts still to be received from cooperation partners under 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

	2022		2021	
The securities are retained for investment.				
Equities	4.623.121	34,7%	4.372.637	38,5%
Bonds	8.730.634	65,4%	7.021.008	61,6%
Balance on 31 December	13.353.755	100%	11.393.646	100%

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	4.372.637	7.021.008	11.393.645
Purchases	2.088.247	4.798.106	6.886.353
Sales/Redemptions	-879.353	-1.980.005	-2.859.358
Gains on investments	-958.410	-1.108.475	-2.066.885
Balance on 31 December	4.623.121	8.730.634	13.353.755

The return (after deduction of investment costs) on the investment portfolio for 2022 is -16,2% (over 2021: 10,0%) and consists of the following components:

	Dividend/ coupons/ interest	Gains on Investments	Costs of Investments	Total 2022
Equities	53.991	-958.410	0	-904.419
Bonds	63.434	-1.108.475	0	-1.045.041
Investment costs	0	0	-52.444	-52.444
Total net yield 2022	117.425	-2.066.885	-52.444	-2.001.904

D. Liquid assets in euros

	2022	2021
Bank	9.129.091	6.554.845
Cash resources	997	706
Balance on 31 December	9.130.088	6.555.551

All liquid assets are retained for immediate use in the context of the objective. A bank guarantee of € 39,041 has been issued in respect of the rent. The increase in liquid assets in 2022 is the result of the balance before financial income and expenditure and the increase in debts and accruals.

E. Reserves in euros

	2022	2021
E1 Continuity reserve	4.469.663	3.695.267
E2 Earmarked reserves	9.386.729	9.124.007
E3 Other reserves	128.011	0
Balance on 31 December	13.984.403	12.819.274

The changes to the reserves can be viewed as follows:

	Continuity reserve	Earmarked reserves	Other reserve	Total 2022	Total 2021
Balance on 1 January	3.695.267	9.124.007	0	12.819.274	12.130.638
Changes: addition/withdrawal from reserves	774.396	262.722	128.011	1.165.129	688.636
Balance on 31 December	4.469.663	9.386.729	128.011	13.984.403	12.819.274

E1 Continuity reserve

	2022	2021
Balance on 1 January	3.695.267	3.821.657
Addition/ withdrawal through the appropriated balance	774.396	-126.390
Balance on 31 December	4.469.663	3.695.267

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 € 4.469.663 as of 31 December 2022. 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.

E2 Earmarked reserves

	Operational management assets	Expenditure on objectives	Bequests in progress	Total 2022	Total 2021
Balance on 1 January	365.442	8.676.203	82.360	9.124.007	8.308.981
Changes/movements: - from appropriated balance	-47.410	330.592	-20.460	262.722	815.026
Balance on 31 December	318.032	9.006.795	61.900	9.386.729	9.124.007

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 € 9.006.795

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

E3 Other reserves

	2022	2021
Balance on 1 January	0	0
Changes/moveme - additions through earmarked balance	128.011	0
- withdrawal through appropriation balance	0	0
Balance on 31 December	128.011	0

The other reserve consists of the balance that cannot be added to the continuity reserve and are not earmarked for a specific purpose. The principle is that these funds are spent within two years at the latest.

F. Funds in euros	2022	2021
Balance on 1 January	1.772.744	2.002.591
Changes/movements:		
- addition to designated funds	1.213.817	2.272.321
- withdrawal from designated funds	-1.916.018	-2.502.168
Balance on 31 December	1.070.542	1.772.744

The designated funds relate to resources received for specific objectives. An overview of the designated funds is included in the appendices. Gifts and projects relate 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 the designated funds 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.

G. Provisions for projects in euros	2022	2021
Balance on 1 January	1.573.835	1.291.183
Changes/movements:		
- Endowments	4.182.811	3.588.830
- Withdrawals	-4.400.676	-3.306.177
Balance on 31 December	1.355.970	1.573.835

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.

H. Short-term debts in euros	2022	2021
Project obligations	3.543.685	2.105.682
Programme obligations	3.757.039	1.931.618
Debts and deferred liabilities	880.639	1.050.325
Balance on 31 December	8.181.362	5.087.625

Amounts committed to projects but not yet paid during the financial year are recognised as liabilities. Released commitments are reversed in the year in which the commitment expires.

Programme commitments relate to amounts due to cooperation partners under the Change the Game Academy (€831,712), Giving for Change (€114,173) and Strengthen the Roots (€1,183,513) programmes, as well as amounts received in advance for the Giving for Change (€1,262,341) and Strengthen the Roots (€365,300) programmes.

Payables and accruals consist of:

	2022	2021
Vacation days and holiday allowance	95.260	191.476
Payroll tax due	179.587	174.403
Pension contributions	43.433	277
Creditors	329.103	621.154
Other	233.256	63.014
Balance on 31 December	880.639	1.050.325

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 eight files with usufruct the value of the financial effect of the benefits cannot be estimated.

Subsidies

The Dutch Ministry of Foreign Affairs has awarded Wilde Ganzen Foundation a grant for the Giving for Change Programme for the period 2021-2025. The total amount of the grant for the entire period is €24,254,836. Wilde Ganzen's share is €16,071,110 and the consortium partners' share is €8,183,726. The maximum grant amount for the remaining duration is € 16,112,831, of which € 10,758,970 for Wilde Ganzen and € 5,353,861 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 contribution.

Important financial obligations

Lease obligations

The Foundation has entered into a lease agreement for the premises in Amersfoort. The lease obligation is €167,423 per year. The agreement runs until June 2026. A bank guarantee of € 39,041 has been issued in connection with this lease.

The Foundation has entered into a lease agreement for two photocopiers. The lease obligation is €10,357 per year. The lease runs until January 2026.

Notes on the Statement of Income and Expenses

I. Income from individuals in euros	Actual 2022	Budgeted 2022	Actual 2021
Donations and gifts	6.231.212	5.938.063	6.131.105
Bequests	6.081.013	3.700.000	1.780.335
	12.312.224	9.638.063	7.911.440

Income from bequests in 2022 is about 2.4 million higher than budgeted. This is because a number of very large legacies were received this year.

J. Income from companies in euros	Actual 2022	Budgeted 2022	Actual 2021
Business benefits	39.820	50.000	111.559

K. Income from lottery organisations in euros	Actual 2022	Budgeted 2022	Actual 2021
Income from the Nationale Postcode Loterij	2.734.700	900.000	900.000

Income from lottery organisations is higher than budgeted due to the additional grant allocation of the Nationale Postcode Loterij to the Strengthen the Roots programme.

L. Subsidies from governments in euros	Actual 2022	Budgeted 2022	Actual 2021
Income from the Giving for Change grant	4.574.074	5.421.971	3.909.482
Income from other subsidy providers	0	0	0
	4.232.523	5.421.971	3.909.482

M. Income from other non-profit organisations in euros	Actual 2022	Budgeted 2022	Actual 2021
Income from other non-profit organisations	6.689.776	6.727.500	6.273.616
Income from equity funds	2.019.576	1.750.000	2.559.422
	8.709.352	8.477.500	8.833.038

N. Expenditures for objectives in euros	Actual 2022	Budgeted 2022	Actual 2021
N1 Project expenditure on sectors			
1. Education and training	5.120.786	4.539.601	4.531.445
2. Health	2.482.014	2.227.656	2.223.856
3. Water and sanitation	992.806	1.047.600	1.047.633
4. Care and welfare	1.436.955	1.360.676	1.356.590
5. Employment and income	1.724.346	1.794.166	1.792.348
6. Food security	901.363	1.059.642	1.059.543
7. Other	404.961	12.041	12.611
	13.063.231	12.041.382	12.024.027
N2 Expenditures for programmes			
Programme Change the Game	1.817.436	2.128.948	1.945.084
Programme Giving for Change	4.266.271	6.038.013	4.069.014
Programme Strengthen the Roots	1.830.869	0	0
	7.914.576	8.166.961	6.014.098
N3 Information provision	2.234.255	2.165.170	2.052.092
Total objectives expenditure	23.212.062	22.373.513	20.090.217

Local partner organisations, together with private development initiatives, offer projects to Wilde Ganzen. They decide for themselves on the sector, target group and theme of the project based on the needs of the community. Although project expenditure is therefore demand-driven, Wilde Ganzen uses a guiding framework to consider whether projects contribute to the shared vision of empowering people.

The increase in project expenditure in the year is due to an increase in the average project size and match funding. Spending on the Giving for Change programme is lower than budgeted due to the release of commitments from 2021. However, due to the start of the Strengthening the Roots programme, the total programme expenditure was approximately in line with the budget.

Expenditure rate

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

	Actual 2022	Budgeted 2022	Actual 2021
Total expenditure on objective(s)	23.212.062	22.373.513	20.090.217
Total income	28.028.620	24.487.534	21.665.519
Expenditure as percentage of total income	82,8%	91,4%	92,7%
Total expenditure on objective(s)	23.212.062	22.373.513	20.090.217
Total expenditure	25.536.256	24.872.561	22.279.451
Expenditure as percentage of total expenditure	90,9%	90,0%	90,2%

O. Fundraising costs in euros

	Actual 2022	Budgeted 2022	Actual 2021
Operational costs of own organisation	574.522	757.502	471.584
Costs of direct marketing	1.805.735	2.053.838	1.978.530
Other fundraising costs	95.506	146.500	122.063
Charged costs to information provision objective	-902.868	-1.026.919	-989.265
	1.572.896	1.930.921	1.582.912

The direct marketing costs are below budget due to lower costs for face-to-face recruitment and online donor recruitment. Total fundraising costs remained roughly the same as in 2021.

Fundraising cost rate

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

	Actual 2022	Budgeted 2022	Actual 2021
Total income	28.028.620	24.487.534	21.665.519
Fundraising costs	1.572.896	1.930.921	1.582.912
Fundraising cost rate	5,6%	7,9%	7,3%

P. Management and administration in euros

	Actual 2022	Budgeted 2022	Actual 2021
Management and administration costs	751.298	568.127	606.322
Management and administration cost rate as % of total costs	2,9%	2,3%	2,7%

The costs of management and administration are determined by the estimated time allocation of the individual employees to the task areas implementation costs for the objective, implementation costs for the fundraising and implementation costs for 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 2022	Budgeted 2022	Actual 2021
Interest income and investment income			
Dividend	53.991	50.000	43.923
Interest	35.901	48.000	47.731
Gains on investments	-2.066.885	337.028	1.032.031
	-1.976.993	435.028	1.123.685
Investment expenses			
Bank charges	52.444	50.000	50.965
Net result	-2.029.437	385.028	1.072.721

The difference between the financial income and expenditure and the net investment result is explained by the bank overdraft interest.

R. Notes on destination balance in euros

		Actual 2022	Budgeted 2022	Actual 2021
Continuity reserve (1)	F1			
Withdrawal/addition Continuity reserve		774.396		-126.390
Earmarked reserves (2)	F2			
Addition/withdrawal Operational Management Assets earmarked reserve		-47.410		-56.386
Addition/ withdrawal Expenditure on objectives earmarked reserve		330.592		871.412
Addition/withdrawal Bequests in progress earmarked reserves		-20.460		0
		<u>262.722</u>		<u>815.026</u>
Other reserves (3)	F3			
Withdrawal/allocation Other reserves		128.011		0
Total withdrawals from/additions to reserves (1) to (3)	F	1.165.129		688.636
Designated funds (4)				
Withdrawal/allocation to designated funds		-702.201		-229.847
Total appropriated balance (1) to (4)		<u>462.928</u>	0	<u>458.789</u>

S. Notes for expenditure distribution in euros

Summary specification and distribution of costs for 2022 by destination.

Allocation	Expenditure on projects	Expenditure on programmes	Information provision	SubTotal objectives expenditure	Fundraising costs	Management and administration costs	Total	2022
Charges								
Subsidies and contributions	11.472.246	6.942.309	1.703.927	20.118.482	0	0	20.118.482	
Communication costs	0	0	0	0	998.372	0	998.372	
Personnel costs	1.298.025	793.237	432.675	2.523.937	468.731	612.956	3.605.625	
Accommodation costs	56.994	34.830	18.998	110.822	20.581	26.914	158.317	
Office and general costs	201.415	123.087	67.138	391.640	72.733	95.113	559.487	
Depreciation costs	34.550	21.113	11.517	67.180	12.476	16.315	95.972	
Total	13.063.230	7.914.576	2.234.255	23.212.061	1.572.896	751.298	25.536.256	

A specification of the expenditure model is included in the annexes.

Notes on the operational costs in the expenditure model in euros

	Actual 2022	Budgeted 2022	Actual 2021
Personnel costs			
Wages and salaries	2.619.652	2.594.950	2.462.509
Employee insurance	408.305	415.192	355.360
Pension insurance	305.494	311.394	280.012
Sickness benefit received	-41.316	0	-42.035
Other personnel costs	313.490	290.200	261.766
	3.605.625	3.611.736	3.317.613
Accommodation costs			
Rent and service charges	151.174	139.800	145.730
Other accommodation costs	7.143	5.843	2.557
	158.317	145.643	148.287
Office and general expenses			
Office costs	65.203	69.235	82.082
Automation	275.273	279.150	215.160
Other general expenses	219.011	245.800	169.665
	559.487	594.185	466.907
Depreciation costs			
Depreciation	95.972	92.400	91.433
Total operational costs	4.419.401	4.443.964	4.024.240

Personnel costs are higher than budgeted as there is no direct recharge of personnel costs in 2022. Comparative figures have been restated. The breakdown of costs by function is shown in the Annex.

Staffing

The average number of employees was as follows:

	2022	2021
Number of FTEs	44,1	42,3

Remuneration Management Board in euros

	2022	2021
Name	C. de Jong	C. de Jong
Position	Director	Director
Employment		
Nature (duration)	indefinite	indefinite
Hours (FTE)	36	36
Part-time percentage	94%	94%
Period	1/1-31/12	1/1-31/12
Remuneration		
Annual income		
Gross wage/salary	95.189	93.323
Individual choice budget	15.516	
Holiday allowance	4.355	7.435
Year-end bonus		7.746
Other income components		
Total annual income	115.060	108.504
Taxable allowances/additions		864
Employer's pension contribution	14.627	13.539
Pension compensation		
Other long-term benefits		
	129.687	122.907
Total remuneration	129.687	122.907

The annual income of the individual executives remains within the maximum limit of €129,105 (based on full-time employment and an established BSD score of 440 points) according to the Goede Doelen Nederland Regulations on the Remuneration of Directors of Charitable Organisations. The annual income, taxed allowances/additions, pension costs, pension compensation and other remuneration in total also remain within the maximum amount of €216,000 per year as stipulated in the regulation. For an explanation of the remuneration policy and principles for directors, 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, 23-5-2023

Management:

Mr. C. de Jong

Supervisory Board:

Mrs. A.T. van der Wal

Ms. M.C.M. Senten MBA

Ms. P.R. Eenhoorn

Mr. R.J.T. van der Veen

Mr. T. de Ruijter

Supplementary Information

Post balance sheet events

The developments in Ukraine and their consequences have an impact on the whole of Dutch society. Wilde Ganzen Foundation is also confronted with this. The consequences may have a negative impact on the budgeted result for the financial year 2023. However, the extent of the impact cannot be estimated at this stage. The equity and liquidity position is healthy enough to absorb this, so the consequences will have no impact on the 2022 financial statements and the continuity of Wilde Ganzen Foundation.

Branch offices

The organisation does not have branch offices.

Annexes

Annex: Model of expenditure in euros

Specification and distribution of costs by destination

Expenditure	Spent on projects by sector						
	1. Education and training	2. Health	3. Water and sanitation	4. Care and welfare	5. Work opportunity and income	6. Food security	7. Other
Expenses							
Subsidies and contributions	4.497.120	2.179.727	871.891	1.261.947	1.514.336	791.585	355.640
Communication							
Personnel costs	508.826	246.625	98.650	142.783	171.339	89.564	40.239
Accommodation costs	22.342	10.829	4.332	6.269	7.523	3.933	1.767
Office and general expenses	78.955	38.269	15.308	22.156	26.587	13.898	6.244
Depreciation and interest	13.544	6.564	2.626	3.800	4.561	2.384	1.071
Total	5.120.786	2.482.014	992.806	1.436.955	1.724.346	901.363	404.961

Expenditure (continued)	Sub-total spent on projects(i)	Programme Change the Game	Programme Giving for Change	Programme Strengthen the Roots	Sub-total spent on grant programmes (ii)	Information provision (iii)	Sub-total spent on grant programmes (i) - (iii) = (a)
Expenses							
Subsidies and contributions	11.472.246	1.140.141	4.029.517	1.772.651	6.942.309	1.703.927	20.118.482
Communication							
Personnel costs	1.298.025	552.580	193.159	47.498	793.237	432.675	2.523.937
Accommodation costs	56.994	24.263	8.481	2.086	34.830	18.998	110.822
Office and general expenses	201.415	85.744	29.973	7.370	123.087	67.138	391.640
Depreciation and interest	34.550	14.708	5.141	1.264	21.113	11.517	67.180
Total	13.063.231	1.817.436	4.266.271	1.830.869	7.914.576	2.234.255	23.212.062

Expenditure (continued)	Sub-total spent on target (a)	Fundraising costs (b)	Management and administration costs (c)	Total 2022 (a) - (c)	Budgeted 2022	Total 2021
Expenses						
Subsidies and contributions	20.118.482			20.118.482	19.255.179	17.143.883
Communication		998.372		998.372	1.173.419	1.111.328
Personnel costs	2.523.937	468.731	612.956	3.605.625	3.611.736	3.317.613
Accommodation costs	110.822	20.581	26.914	158.317	145.643	148.287
Office and general expenses	391.640	72.733	95.113	559.487	594.185	466.907
Depreciation and interest	67.180	12.476	16.315	95.972	92.400	91.433
Total	23.212.062	1.572.896	751.298	25.536.256	24.872.561	22.279.451

Annex: Overview of designated funds in 2022 in euros

Name	Starting balance	Gifts	Projects	Final balance
	(a)	(b)	(c)	(a t/m c)
Aanpakkers tegen Corona fonds	218	378	0	596
Apodophoria Fonds	280	4.465	-4.465	280
B.J. Kuikfonds	35.753	0	-3.000	32.753
De Tantes	313	10.000	-10.000	313
Familie Groenendijk Fonds	226	10.000	-10.226	0
Familiefonds Kool	80.721	-80.721	0	0
FEMI-fonds	18.137	-13.000	0	5.137
FEMME	0	10.000	-10.000	0
Fonds Aardbeving Haïti	560	0	0	560
Fonds Beroepsonderwijs West-Afrika	19.302	0	-12.127	7.175
Fonds Kinderen	-971	5.745	65	4.839
Fonds Project van de Week	6.825	7.501	40.576	54.902
Gerritdina Educatie Fonds	823	10.000	0	10.823
Heijmerink Reith Fonds	4.179	100.000	-93.741	10.438
Honaert Fonds	101	25.000	-25.000	101
Leef!	0	18.000	-15.000	3.000
Mathieu Beurskens - Idai Fonds	-15	0	0	-15
MRC Holland	1.002	0	0	1.002
My Climate Action	16.581	419	-17.000	0
Nacht van de Foor	0	76	0	76
Onderwijs en gezondheid Lesotho	17.615	0	0	17.615
Reitera van het Hof	521.738	0	-381.886	139.852
SAS Fonds	5.488	0	0	5.488
Sector fund Drinking water and sanitation	330.393	15.945	-63.002	283.336
Sector fund Sustainability, climate change and energy	1.042	5.357	1.545	7.944
Sector fund Health (curative and preventive)	220.598	550	-124.613	96.535
Sector fund Agriculture, livestock, forestry, fisheries	-215	1.940	26.995	28.720
Sector fund Education and training	62.353	3.579	-41.259	24.673
Sector fund Care and welfare	5.643	7.715	17.464	30.822
Spaap Fonds	0	150.000	-149.990	10
Stichting BEA Rotterdam	10.540	10.000	0	20.540
Stichting RAM van Schalkwijk	-1	40.000	-39.819	180
Stichting Virtutis Opus	18.393	220.349	-217.501	21.241
Stichting Weeshuis te Nijkerk	7.207	15.470	-15.470	7.207
Subsidies en programma's	85.913	12.693	61.000	159.606
Temminck Groll Fonds	9.620	10.000	0	19.620
Trainingen POI	0	570	0	570
Van der Lee-van Groeningenfonds	0	10.000	-10.000	0
Wilde Ganzen-Partindag	2.940	1.785	0	4.725
X Fonds	0	500.000	-499.725	275
Anonymous funds	289.442	100.000	-319.839	69.603
Totals	1.772.744	1.213.817	-1.916.018	1.070.542

Annex: 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	953.558	2.768.930	1.469.291	3.919.121	1.272.659
2. Health	459.432	1.369.359	762.782	1.905.012	686.561
3. Water and sanitation	52.613	637.933	441.853	761.196	371.203
4. Care and welfare	290.927	663.237	405.320	1.095.262	264.222
5. Employment and income	48.430	395.363	264.704	609.412	99.085
6 Food security	93.419	471.537	356.654	695.057	226.553
7. Other	207.302	595.218	839.016	1.018.133	623.403
Totals	2.105.682	6.901.577	4.539.620	10.003.193	3.543.685

This auditor's report is translated from Dutch to English and is derived from the independent auditor's report that's added to the Dutch annual accounts 2022 (included in the annual report) of Wilde Ganzen Foundation of 16 June 2023

INDEPENDENT AUDITOR'S REPORT

To: the supervisory board and the board of Stichting Wilde Ganzen/IKON.

A. Report on the audit of the annual accounts 2022 included in the annual report.

Our opinion

We have audited the annual accounts 2022 of Stichting Wilde Ganzen/IKON based in Amersfoort, The Netherlands.

In our opinion, the accompanying annual accounts give a true and fair view of the financial position of Stichting Wilde Ganzen/IKON at 31 December 2022 and of its result for 2022 in accordance with the Guideline for annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board.

The annual accounts comprise:

1. the balance sheet as at 31 December 2022;
2. the statement of income and expenditure for 2022; and
3. the notes comprising of a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

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

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

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1075 ah Amsterdam
Telefoon 020 571 23 45

E-mail info@dubois.nl
www.dubois.nl
KvK nummer 34374865



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

The annual report contains other information, in addition to the annual accounts and our auditor's report thereon. The other information consists of the board report and the supplementary information.

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

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

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

C. Description of responsibilities regarding the annual accounts

Responsibilities of the management board and the supervisory board for the annual accounts

The board is responsible for the preparation and fair presentation of the annual accounts in accordance with the Guideline for annual reporting 650 'Fundraising organizations' of the Dutch Accounting Standards Board. Furthermore, the board is responsible for such internal control as the board determines is necessary to enable the preparation of the annual accounts that are free from material misstatement, whether due to fraud or error.

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

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

The supervisory board is responsible for monitoring the organization's financial reporting process.

Our responsibilities for the audit of the annual accounts

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

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

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

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

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

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

Amsterdam, 16 June 2023

Dubois & Co. Registeraccountants

Signed on original:
J.J.M. Huijbregts RA

Wilde Ganzen Foundation/IKON, May 2022
Piet Mondriaanlaan 14
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Website: www.wildeganzen.nl

Adopted by the Executive Board on 17 May 2023
Approved by the Supervisory Board on 17 May 2023

