

# Annual Report

## 2023



**WILDE**   
**GANZEN**   
FOUNDATION



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# Glossary



## Autonomous

Not too dependent on financial or managerial support from abroad and (for example) able to exercise autonomy when it comes to the deployment of resources.

## 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.

## 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.



## 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.



## CtGA

Change the Game Academy: a programme run by Wilde Ganzen and 17 partner organisations under the Change the Game Alliance whose aim is to promote communities' self-reliance through local fundraising for sustainable change.



# Glossary

## Focus Countries

We support LPOs, often in partnership with NPOs, in 17 countries: Burkina Faso, Cambodia, Colombia, Ethiopia, Gambia, Ghana, India, Indonesia, Kenya, Malawi, Nepal, Peru, Sierra Leone, South Africa, Sri Lanka, Tanzania, Uganda.

## LPO

Local Partner Organisation. Organisation in a developing country that is in direct contact with the community and with people there living in poverty. Initiates and executes projects. See also Appendix 1.



## NPO

National Partner Organisation. These are organisations that we work with in focus countries. Among other things, they help shape Change the Game Academy training courses, which aim to promote community self-reliance by raising funds locally for sustainable change. 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 list. 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 support LPOs and make projects abroad successful. See also [Appendix 1](#).



## 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.



# Glossary



## Strengthen the Roots

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

## 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.



## Basic Services

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





# Looking Back on 2023

2023 was a fantastic year for Wilde Ganzen.

We were able to support over 330\* projects, to the tune of € 13,834,592. This represents a sharp increase of 57 projects and more than € 2 million compared to the previous year. One of the main reasons for this impressive increase was our deeper and broader collaboration with Private Development Initiatives (PDI). We also devoted extra attention to local community participation and learned a lot from the Participatory Grant-Making pilots in which communities themselves decide what the money is spent on.

Wilde Ganzen funded an Endowed Chair at Radboud University to which Sara Kinsbergen was appointed as professor of the role of citizens in sustainable development – a fine jewel in the crown of our long-term, fruitful collaboration.

We marked the start of an important new phase of Change the Game Academy, our programme that has already trained 4,000 organisations in local fundraising. We joined forces with seventeen organisations from fifteen countries to form an alliance with shared responsibility and ownership. We are particularly pleased that major donors including the EU and USAID pledged support for the programme this year.

Our Giving for Change programme – focusing on community philanthropy – reached some important milestones. In Kenya our communities of practice proved to be a great success; through these platforms government and local organisations could address and solve problems jointly. In Ethiopia the federal government embraced the model of local fundraising combined with a premium. Furthermore, the Vice Versa magazine's special edition on community giving was enthusiastically received at home and abroad.

The EU approved our Connect for Global Change funding application. This programme will be implemented in 11 EU countries and supports small-scale initiatives on global citizenship, with a special focus on young people.

Last year we conducted an extensive employee satisfaction survey. The average score was a good eight, reflecting the fact that Wilde Ganzen is an excellent employer with a pleasant working atmosphere. Employees' perceived workload was a point of concern and as a result we expanded our workforce further in 2023.

Once again, Wilde Ganzen had a financially healthy year. We can count on nearly 40,000 regular donors, for which we are extremely grateful. To top it all off, we received an exceptionally generous donation with which we started the Blue Ambition Fund. This will enable us to support initiatives aimed at vocational education and entrepreneurship for many years to come.

Sometimes I am rendered speechless by the enormous trust so many people place in us with large and small donations. We do our utmost to continue to live up to that trust. Thank you!

**Kees de Jong**  
Director



\* This does not include the projects that fall under Match Funding and the Blue Ambition Fund. (see [page 16](#))



# Highlights

## Blue Ambition Fund

Wilde Ganzen strengthened its mission with the introduction of a new programme focused on fighting youth unemployment and encouraging entrepreneurship in Asia and Africa. The Blue Ambition Fund supports a wide range of activities designed to prepare young people for the labour market. This has given a significant boost to our long-held ambition to promote self-reliance through socio-economic projects and programmes.

The programme came about thanks to our partnership with the GSRD Foundation, which was already engaged in supporting projects that provide vocational education and training for young people.



The success of this collaboration led to the launch of the Blue Ambition Fund, a registered fund where the GSRD Foundation has now placed its funds and projects. The amount we received means we will be able to give a significant boost to vocational education in Asia and Africa over the next 20 years. We will continue to work closely with GSRD Foundation's existing local partners in India, Bangladesh and Vietnam, and we aim to expand activities to countries in Africa, to open up prospects for many more young people in their own country.

## 30 years' Partnering with Lions Fight for Sight

In May, we celebrated 30 years of partnership with Lions Fight for Sight. We have been working together for three decades to prevent unnecessary blindness in developing countries.



## Extra Support in the Wake of Cyclone Freddy

In March, tropical cyclone Freddy left a trail of devastation in Malawi and Mozambique, and organisations that Wilde Ganzen works with were also affected. To support local communities, 100% premiums were made available for reconstruction. This money was used, among other things, to buy crop planting material and to repair homes and wells.



## 50 years on TV

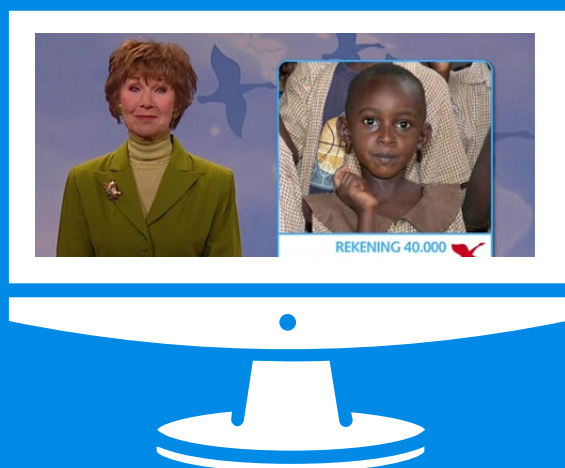
October 14 marked exactly 50 years since Wilden Ganzen's first television broadcast, which makes it the second longest-running TV programme in the Netherlands after the NOS Journaal news programme. Evelien Bosch has been our regular presenter for almost eight years.



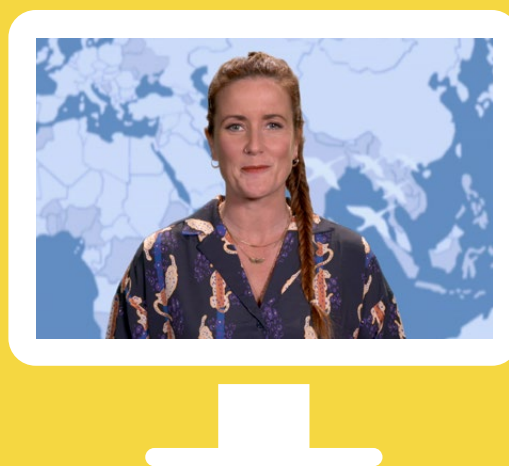
1978



1999



2011



2023

## Call to the Cabinet

In the spring, over 100 international development organisations, including Wilde Ganzen, called on the cabinet to reverse its planned cuts to the development cooperation budget. Wilde Ganzen, together with the branch organisation Partos, continues to campaign for a generous international poverty reduction policy.



## Wilde Ganzen Day

The focus of this year's Wilde Ganzen Day on March 11 was resilient communities for the future. This annual event is an opportunity for our Dutch partner organisations to network and exchange information. More than 200 representatives from 170 non-profit organisations and associations came together in Amersfoort.



## Commercial Attracts Attention

In the autumn, Wilde Ganzen was on Dutch television for weeks in the commercial breaks. Journalist, presenter and television producer Frénk

van der Linden's personal message convinced thousands of viewers to donate, many of whom pledged to do so regularly.



## Record amount collected during Night of the Tip

May 26 saw this year's Night of the Tip. In eight cities students took up the challenge of persuading as many cafes and bars to donate their tips for one night's work. The participating cities raised a total of €28,000 which Wilde Ganzen then matched. The proceeds went to the Shaan Creations Suriname, a non-profit organisation that helps young people with mental health problems.





## Why Wilde Ganzen Teamed up with Radboud University

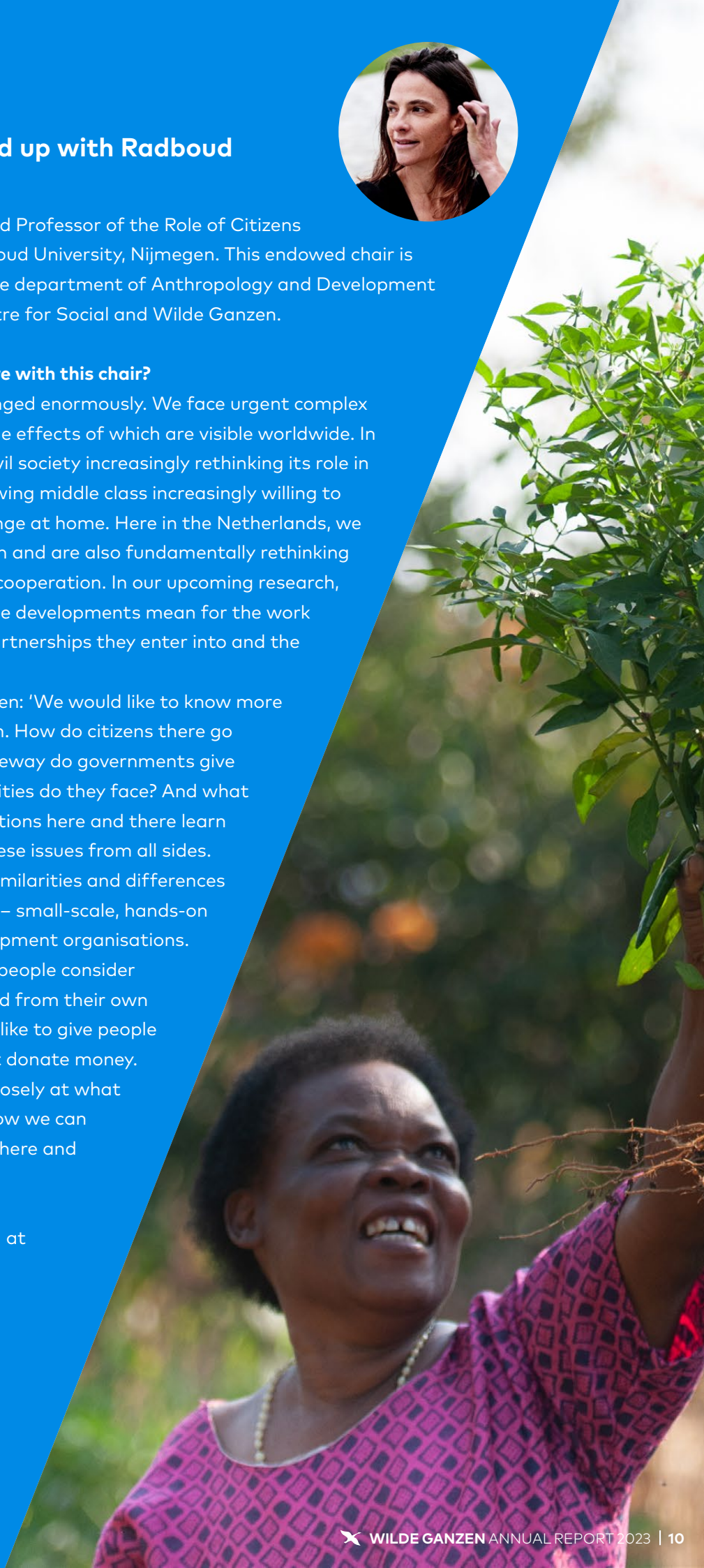
July 1, Sara Kinsbergen was appointed Professor of the Role of Citizens in Sustainable Development at Radboud University, Nijmegen. This endowed chair is the fruit of a partnership between the department of Anthropology and Development Studies (CAOS) at the Radboud Centre for Social and Wilde Ganzen.

### What are the plans for the near future with this chair?

Sara Kinsbergen: 'The world has changed enormously. We face urgent complex challenges such as climate change, the effects of which are visible worldwide. In the Global South, there is a strong civil society increasingly rethinking its role in international partnerships and a growing middle class increasingly willing to contribute to processes of social change at home. Here in the Netherlands, we have discussions about decolonisation and are also fundamentally rethinking the role we play within international cooperation. In our upcoming research, we would like to explore what all these developments mean for the work of international organisations, the partnerships they enter into and the change they seek to contribute to.'

Kees de Jong, director of Wilde Ganzen: 'We would like to know more about civil society in the Global South. How do citizens there go about fighting poverty? How much leeway do governments give them, what challenges and opportunities do they face? And what can citizens and civil society organisations here and there learn from each other? I want to look at these issues from all sides. And I'd like to learn more about the similarities and differences between our way of tackling poverty – small-scale, hands-on and local – and that of the big development organisations. I find it really worrying that so many people consider international cooperation far removed from their own lives. How can we reconnect? I would like to give people the wherewithal to do more than just donate money. This chair can contribute by looking closely at what people there need and figuring out how we can enhance relations between initiators here and there.'

A full interview in Dutch can be found at [wildeganzen.nl/leerstool](https://wildeganzen.nl/leerstool).





# What we Believe in





Around the world, Wilde Ganzen supports active initiators who are tackling poverty through smart, small-scale projects that generate vital progress in their own neighbourhoods and villages. In the Netherlands we support initiators connected to people living in poverty. We support their joint

projects and organisations with money, advice, expertise and our network. We strengthen the self-reliance of people living in poverty and their organisations, primarily through fundraising and defending their rights in their country. We work towards structural change and a brighter 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 Private Development Initiatives in the Netherlands and their local partner organisations. In addition, our programmes will set the standard for local fundraising and lobbying in at least fifteen 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 core values

Our three core values and guiding principles are:

1

#### Human scale

Personal attention, empathy, customised, understandable, people centred.

2

#### Working together

Equality, inclusive, practical, teamwork, results oriented.

3

#### Positive engagement

Appreciation, openness, genuine interest, trust, proactive.

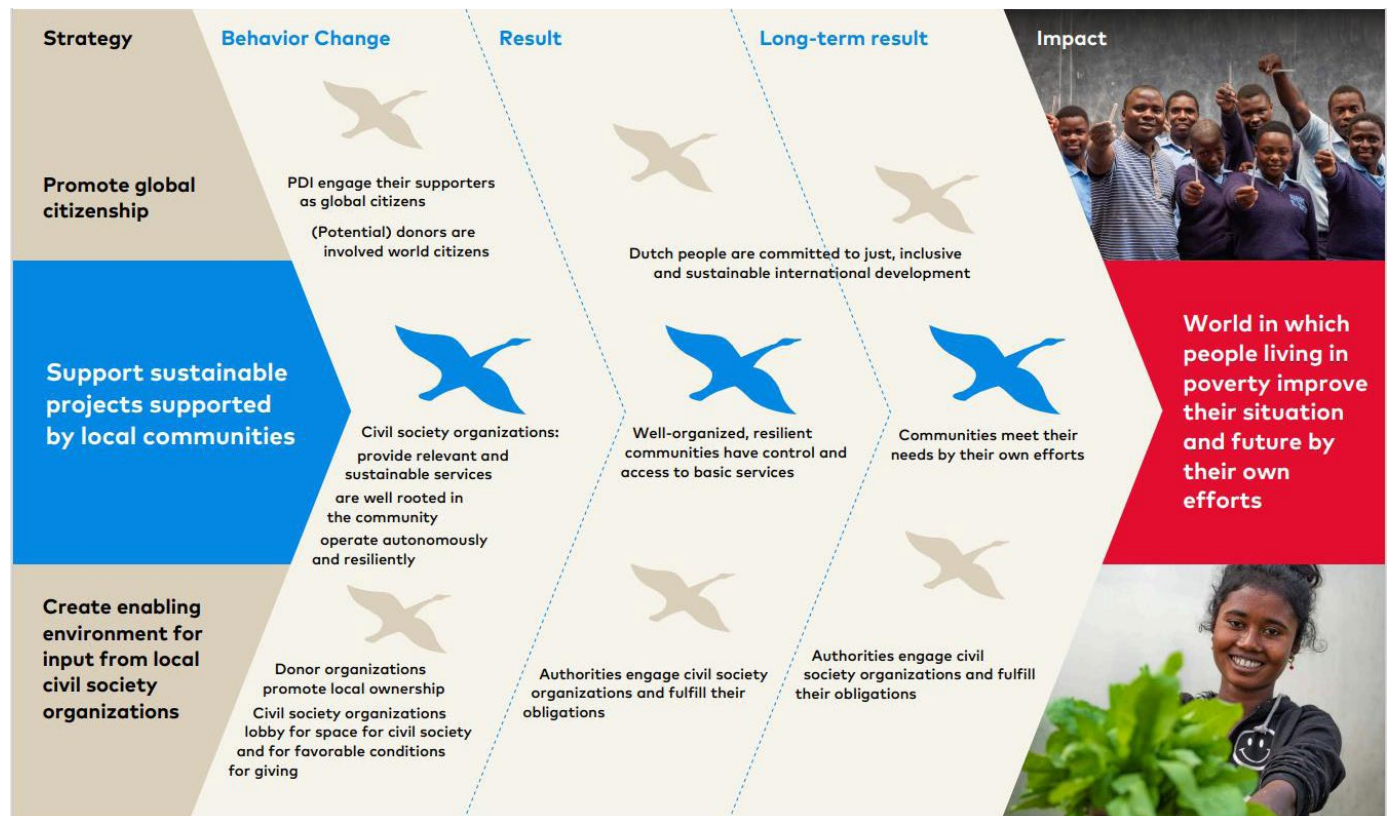


# Our Strategy

This year we have elaborated our vision into three strategic lines:

1. Supporting sustainable community-driven projects
2. Creating an enabling environment for input from local civil society organisations
3. Promoting global citizenship

## Theory of Change





# 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 organisations.

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

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



# Strategy 1: Supporting Sustainable Community-driven Projects

We believe it is important that people mobilise and work together as equals to fight poverty, exclusion and injustice. Change is more sustainable when communities are closely involved right from the start in providing and maintaining basic services such as education and healthcare. And developments are more enduring when driven by powerful, independent local organisations that can handle setbacks and are not entirely dependent on foreign aid.

## How we work

Everything we do, we do with other organisations. The projects Wilde Ganzen supports are not 'our' projects, but are owned by LPOs – local organisations that represent the interests of people living in poverty. We stimulate local ownership with financial support, advice, our network and training.

These local organisations (often together with their Dutch partners) submit ideas to our Projects Department. We strengthen plans that meet our criteria (including community participation and

sustainability) by giving financial support. We also provide advice and bring organisations together.

PDIs play an important part in how we work. Their commitment and involvement are invaluable and help to maintain public support for development cooperation in the Netherlands. We are keen to work with PDIs to empower local organisations so that they can 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	Small projects by new PDIs 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 a project plan to the National Partner. PDI and Wilde Ganzen project advisors are not involved.	All focus countries*	100%

\*See [page 3](#) for an explanation about DAC-loadingen and focus countries.

## Number of approved projects

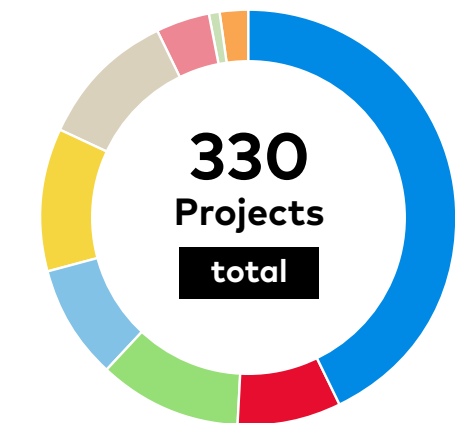
Thanks to the tremendous efforts made by our local partners and our partners in the Netherlands, this year we were able to support 330 projects – 57 more than in 2022. This fantastic result is due at least in part to the contacts we made with new partner organisations and to maintaining good relations with our existing partners. In addition, this year the PDIs raised more money, which meant that the scale of the projects was bigger and so the premiums were higher too. [Appendix 1](#) contains a complete project overview.

Of the 330 projects, 30 were in the Match Funding category. Funds for these projects are raised independently by the LPOs in their own countries. Wilde Ganzen shows its appreciation for the exceptional efforts they make by doubling the amount raised. Last year we also supported 31 projects in the Blue Ambition Fund for the amount of 3.478.644 euro.

Year	Number of approved projects	Total budget in euros
2023	330	13.834.592
2022	273	11.770.781
2021	283	10.896.785
2020	562	14.694.474
2019	384	13.035.149

## Approved Projects per sector

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



How PDIs rate us



142	SDG4	Education	
28	SDG2	Food Security	
38	SDG3	Good Health	
29	SDG6	Water and Sanitation	
40	SDG11	Care and Welfare	
29	SDG8	Socio-economic	
16	SDG13	Improvement of Living Environment	
2	SDG17	Building Civil Society	
6		Other	

## Country Overview

In 2023 we supported projects in 52 countries.





A photograph of two women sitting outdoors. The woman on the left wears a dark blue headwrap with colorful polka dots and a matching dress. She is holding a stack of banknotes. The woman on the right wears a solid red headwrap and an orange sleeveless top. Both are smiling. The background is a green corrugated metal wall.

# Examples of projects supported in 2023





## Protecting Street Children in Ghana

In Kumasi, Ghana's second city, about 20,000 children live on the streets. Some of them have parents and can sleep at home; others have no-one to care for them. These vulnerable children are often the victims of abuse and violence.

Together with the Ghanaian organisation Safe Children Advocacy and the Dutch charity Adamfo Ghana, we developed a three-year plan for directly supporting street children and getting their families and neighbours involved in solving this problem. The initial results are promising. Children have been helped to reintegrate into their families and go back to school, and a group of young people were trained in children's rights. A documentary was also made to show how these children live. This wonderful project involves the target group and local communities and works towards long-term goals.

## Whole Community Works Together in Sri Lanka

For a long time, there was much animosity and distrust between the various fishing cooperatives in the villages around Parakrama Samudra in Sri Lanka. The local organisation Miridiya is trying to create harmony and a community spirit among the local population. Hundreds of adults and children have joined the organisation and together they decide which plans to support.

Working with Thuis en Toekomst Sri Lanka and Suwa Setha Nederland, Wilde Ganzen supported the creation of kitchen gardens, rice paddies and a coconut palm plantation, projects that make the community less dependent on fish and increase incomes and food supplies. In the coming years we will continue with a three-year plan to increase the self-reliance of the fishing communities. Involving the villagers in every step of the process ensures local support and success.





# Self-sufficient Future for Township Clinic

Diepsloot is a township north of Johannesburg in South Africa. About 350,000 Africans live here in great poverty. Healthcare is problematic and there are too few clinics.

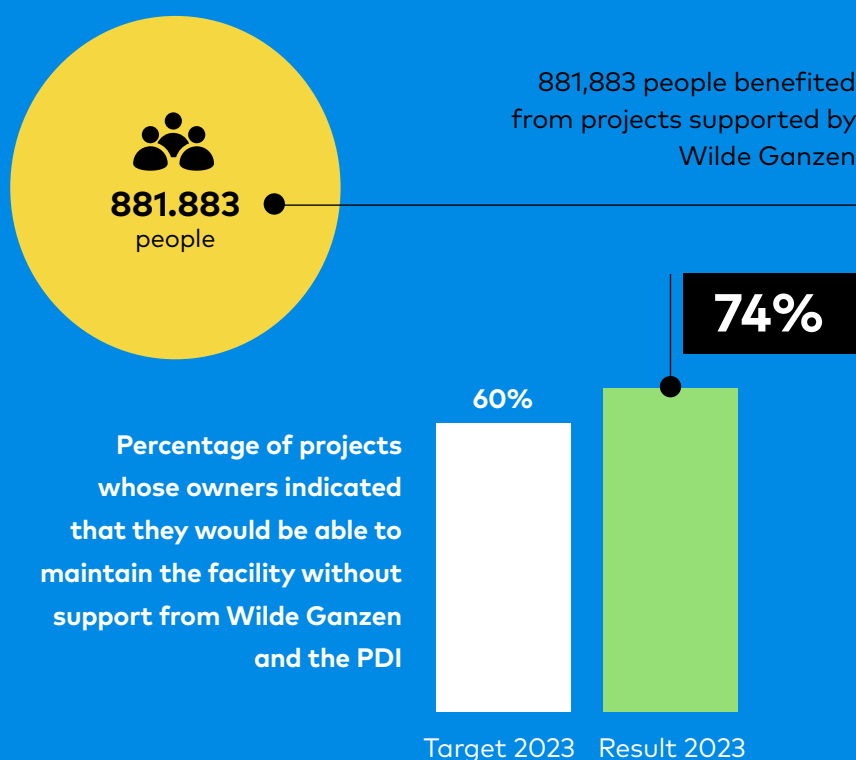
Together with Rhiza Foundation and Wilde Ganzen, our local project partner Rhiza Babuyile is expanding the Wings of Life clinic. The aim is to improve the health of the residents and also to make the clinic financially self-sufficient and no longer reliant on foreign aid. Patients pay a modest fee, which the organisation says is affordable for 99% of all those attending the clinic. It is expected that the clinic will be self-sufficient within a year of becoming fully operational. Rhiza Babuyile will remain closely involved with the clinic and after this project is going to focus on financing new clinics.

## Mental Healthcare for Teachers

A technical school near Guatemala City receives support from Asociación Guatemalteca de Desarrollo Integral (AGDI) and the Dutch Flor Ayuda Foundation. The students come from poor families and the school wants to improve its own activities. AGDI felt that after the Covid-19 pandemic the teachers could use some psychological support. Initially, the teachers' responded by protesting that they were not 'crazy', but gradually they overcame their resistance and more and more teachers asked for an appointment with the psychologist. As a result, there were major shifts in mentality and teachers said the psychological support helped them to improve their teaching and their ability to support their pupils.

### An Independent Future

Wilde Ganzen is always keen to support the provision of basic facilities, such as building a primary school or sinking a well. However, we feel it is important that these projects are maintained without the need for foreign aid. To make sure this is the case, we ask LPOs to state whether the facility can be maintained for a minimum of three years. Our aim is for at least 60% of the completed projects to meet this requirement. The result this year was 74%.



### **Strong local partners**

Self-reliance depends on strong local civil society organisations with healthy finances, good governance and all the required registrations. In 2023 we began collecting examples of projects that can continue without financial support from the Netherlands. Along with other information, we share these examples in a newsletter for LPOs.

We strengthen the capacity of LPOs by giving training, coaching and a premium on top of locally raised funding. This makes the organisations less dependent on foreign aid. At the same time, they learn to take a more critical approach to exercising their rights and to hold local authorities to account for meeting their obligations. This year we worked to strengthen our partners' financial management skills. We prepared a new user-friendly manual on our regulations and procedures, with explanations on how to fill in our forms. The manual also includes a new format to guide our partners when drawing up project budgets and preparing the final financial statement. In addition, we launched several blogs on finances and good governance on our website and held topic meetings and a training course for PDIs on 'Facilitating your Project Partner'.

### **Participative working**

Besides being self-reliant, we think it is important that PDIs foster participative working. This means that communities identify problems, needs and rights themselves and develop solutions for which they take responsibility.

This year we organised meetings on Participatory Evaluation attended by 28 partners from African and Asian countries. The attendees developed plans for implementing the concept of participative planning, monitoring and evaluation in their organisations. Several partners are now working with these plans and in 2024 the lessons learned will be reported in a white paper.

This year a white paper was published on community participation in general and studies were done of community participation in Uganda and Nepal. We are also working with local partners and five meetings on this subject were held at different places around the world.





Participatory Grant-Making pilot project

This year a pilot project on participatory grant-making was launched to further promote the adoption of participative working with communities. The aim is to find out if we can leave the granting of subsidies to the communities themselves and their backers. The idea is that this will give people living in poverty more influence over the decision-making process. This pilot project is running in four countries (Egypt, Ethiopia, Tanzania and Turkey) and five local partners are evaluating initiatives put forward by the communities themselves, such as projects by women’s groups and youth organisations. Wilde Ganzen then makes a financial contribution without having evaluated the project proposal itself. The projects proposed by the communities are small, but make a big difference. The premium is no more than €5,000 per project.

The first lessons learned show the great value of working with organisations trusted by the communities involved. They are able to reach out to people living in poverty and involve them in the project. Because every organisation is different, it is important to take a flexible attitude to budgets, planning and implementation. Some organisations need more support, while others are able to implement even bigger projects. We also think that this way of working ensures greater transparency and better financial accountability, leading to greater trust between donors and partners. This pilot project will be evaluated in 2024.

Some reactions from participants in the pilot project:

*‘The culture here makes it difficult for women to make public decisions. This is a perfect way to directly support the female community, which is otherwise almost totally ignored.’*

Women of Shali, Egypt

*‘We were able to introduce the project and consult the members of the community in a single session, which allowed us to identify their priorities. And the members of the advisory committee could identify the community’s needs because the residents were present when we introduced the project.’*

Foundation for Civil Society, Tanzania

Training in local fundraising

We also strengthen local organisations through our Change the Game Academy. Our training in local fundraising gives participants the knowledge they need to help communities become more self-reliant and less dependent on foreign aid.

Number of online trainees			
2020	2021	2022	2023
6.225	12.994	12.581	6.992

The number of online trainees was lower this year because we did not promote the training courses at all. This was because we moved to a new online platform and didn’t want people to sign up on the old platform.

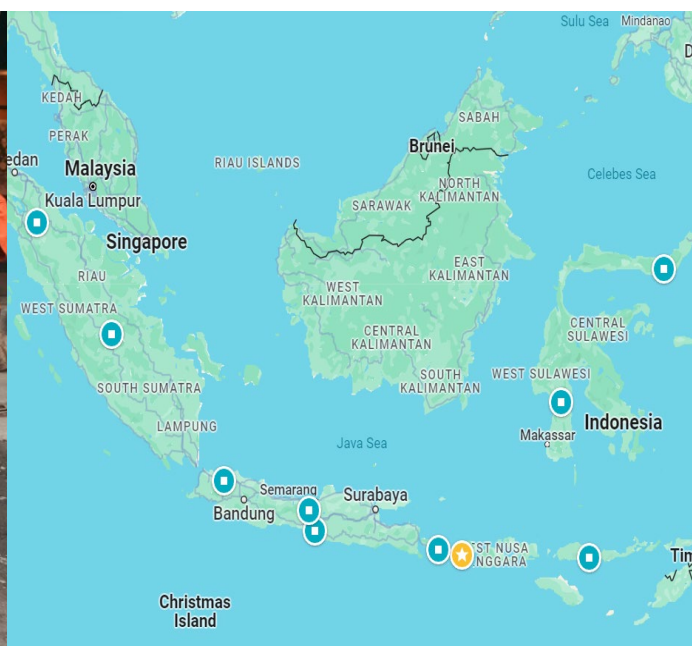
Year	Number of organisations classroom trained in local fundraising
2023	296
2022	462
2021	166
2020	93
2019	286

## Analysis of the results

To gain more insight into the effectiveness of the training, this year we analysed all the before and after surveys filled in by those who participated in the training courses held during the year. The increase in local income, at 63%, was lower than the expected 90%, but more than 20% higher than before the training courses. Organisations therefore raised 20% more funds locally than before the training. However, this number is not particularly reliable, because not all the organisations that followed a training course filled in the questionnaire at the end, possibly because of language barriers or not having access to a laptop. A solution may be to provide more personal guidance after the training course.

## New e-learning platform

The Change the Game Academy website was in need of a revamp. From small beginnings, use of the website grew considerably over the years, and it had become unreliable. This year we moved to the aNewSpring professional e-learning platform. The site went live on 4 December, and we soon had hundreds of registrations. The system allows us to monitor results accurately. Of the 196 participants who rated the course, 94% said they had obtained the skills necessary to raise funds for their organisation and 73% said they had succeeded in raising funds for their good cause. The average rating for the course was 3.8 out of 4.



## Inspiring training in Indonesia

In mid-2022 the Indonesian organisation SATUNAMA became a member of the Change the Game Academy Alliance and in 2023 began giving training in local fundraising. Organisations from around the whole country came to their first training course in Yogyakarta.

The key theme of the five-day course was preparing and delivering effective presentations and adapting communication strategies to the target group. During the busy and inspiring week, the participants were encouraged to come up with their own plans. They left feeling satisfied and ready to implement the plans they had prepared. Money generated by the first local fundraising efforts is already coming in.



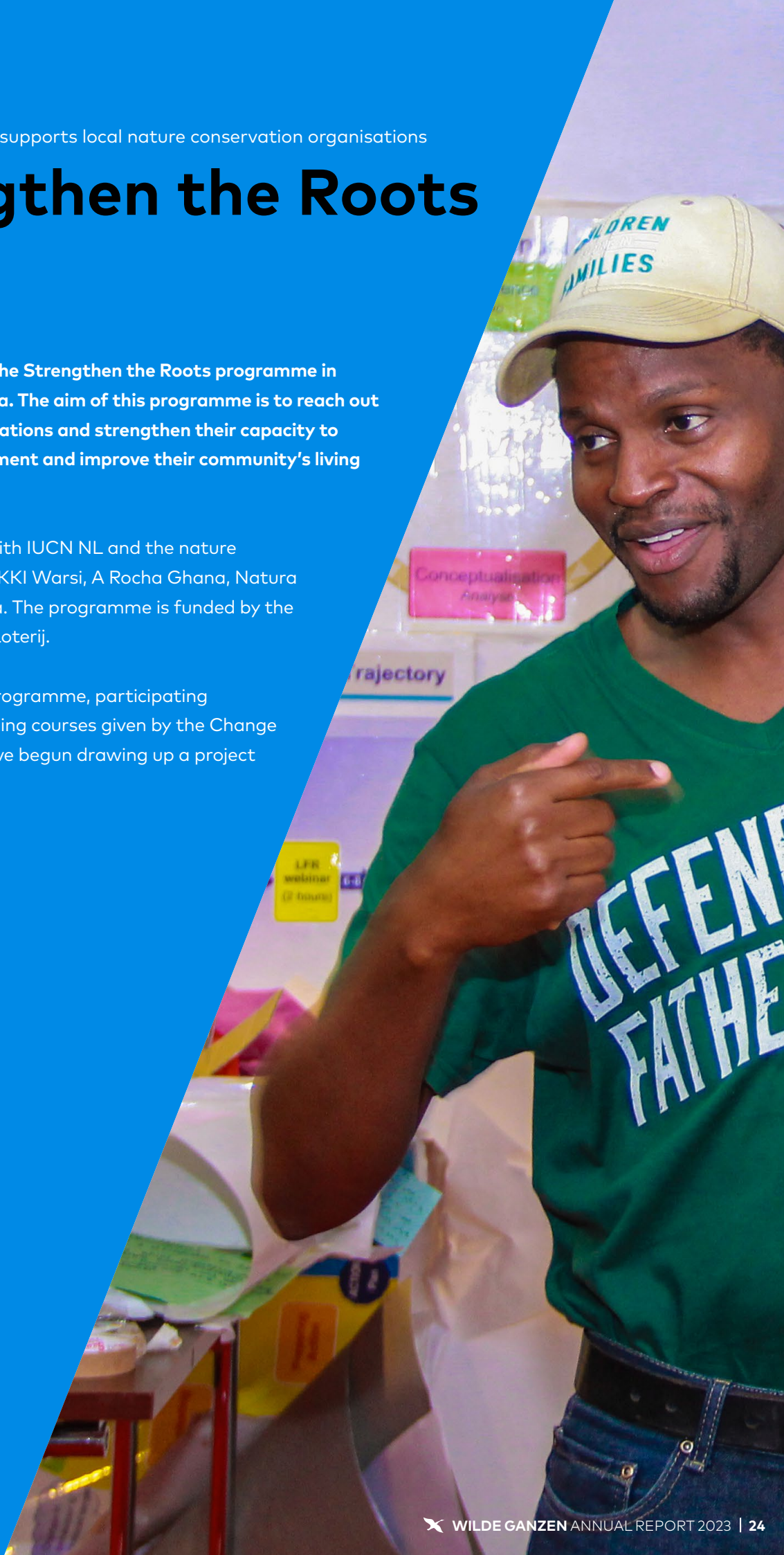
The programme that supports local nature conservation organisations

# Strengthen the Roots

Wilde Ganzen implements the Strengthen the Roots programme in Indonesia, Ghana and Bolivia. The aim of this programme is to reach out to small community organisations and strengthen their capacity to protect the natural environment and improve their community's living conditions.

We do this in cooperation with IUCN NL and the nature conservation organisations KKI Warsi, A Rocha Ghana, Natura Bolivia and WACSI in Ghana. The programme is funded by the Dutch Nationale Postcode Loterij.

In the first full year of the programme, participating organisations followed training courses given by the Change the Game Academy and have begun drawing up a project or campaign.



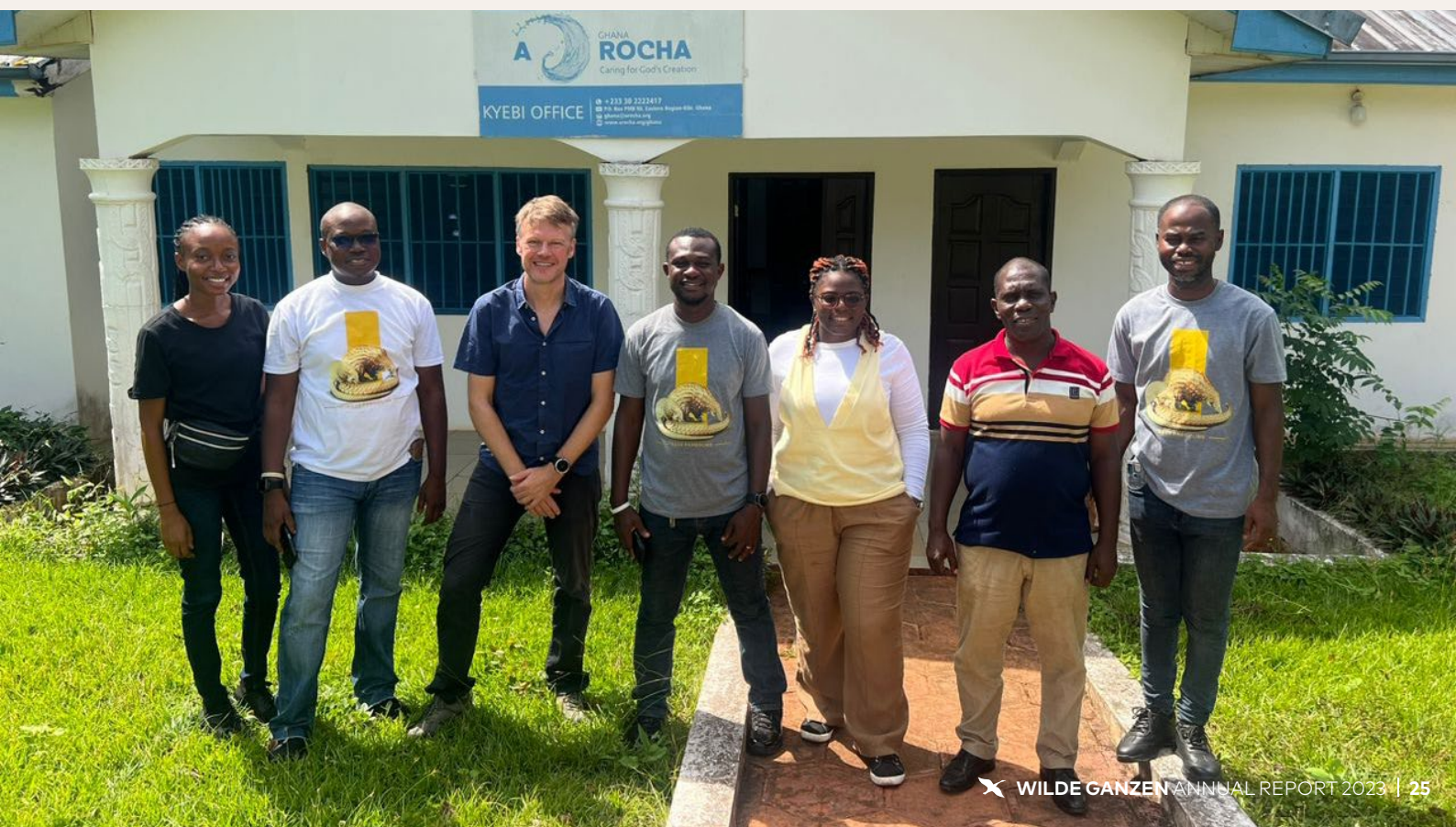
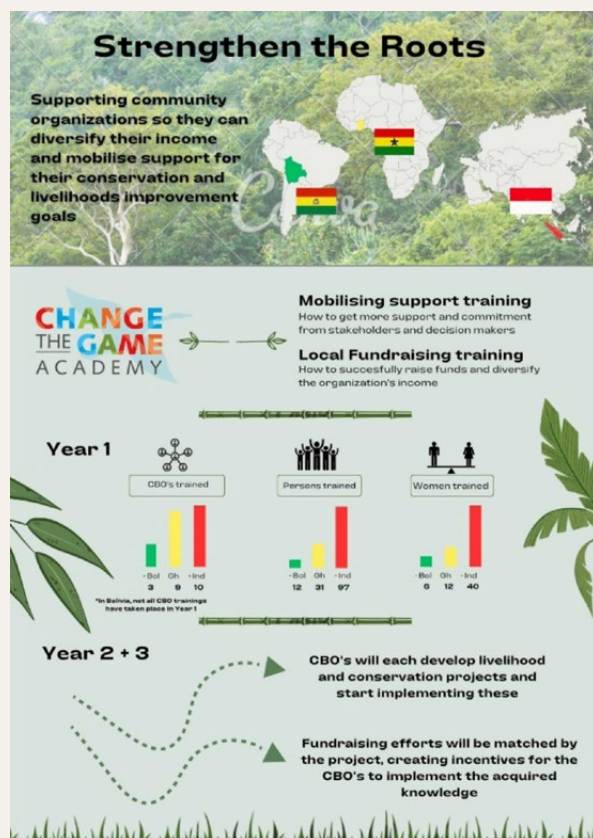


## 'Protecting trees to protect ourselves'

Biodiversity and water supplies in the Atewa Forest Reserve in Ghana are at risk. Weak governance, weak law enforcement and a lack of participation by local communities in the management of the reserve are to blame. Despite its legal status as a nature reserve, the forest is being damaged by illegal activities, such as logging, hunting, agriculture and gold mining.

Emmanuel Tabi is the coordinator of Concerned Citizens of Atewa Landscape, an organisation with about 500 members from the 53 communities in Atewa.

'We realised that we have to do more to protect the forest. About 80% of the people living around Atewa are farmers. If the forest disappears, water supplies in the region will change, with serious consequences for people's livelihoods,' explains Tabi. 'Forests are extremely important to us, and we believe the trees and rivers have spirits. We must protect them to protect ourselves, both spiritually and on a practical level. Concerned Citizens of Atewa Landscape teaches people in the Atewa communities about this.'





# Strategy 2: Creating an Enabling Environment for Input from Local Civil Society Organisations

**Wilde Ganzen believes it is important for donor organisations to support their partners to become autonomous and resilient, which is why we encourage them to reflect on their practices and facilitate training, coaching and mutual learning between civil society organisations and their donors. In doing so, we aim to increase awareness of both harmful and empowering practices and thus contribute to change.**

## Shift the Power

We believe that more equality and balance of power are needed between donor organisations and partners. Indeed, many problems require local solutions, where the input of local partners is essential. This is in line with the Shift the Power debate on unequal power relations currently taking place in the world of development cooperation.

This year, we organised and participated in several meetings on this topic, included the WINGSForum 2023 in Kenya. WINGS is a global organisation committed to social progress through philanthropy. It was the first time since 2017 that such a large gathering had been organised, and it was attended by more than 350 people from civil society organisations in more than 50 countries. This year's theme was 'Transform Philanthropy to Transform the World'. Wilde Ganzen staff also attended the #ShiftThePower Global Summit in Colombia.

In the Netherlands, we encourage donor organisations (including PDIs) and the government to create more space for participation, input and ownership by local partners. For example, this year we organised training courses for PDIs on 'How to make your project partner grow' and 'Facilitating your partner', in addition to giving eight master classes to diaspora organisations. With Radboud University, we organised a webinar on the influence of perceptions within partnerships.

Together with the news and media platform Vice Versa, we produced a special issue on community giving, which focused on giving and solidarity on the African continent. Through interviews and examples, we showed what people in developing countries are getting done themselves and how external funding could support them in this, instead of donors determining what is needed. We also organised a webinar on local fundraising for small Canadian NGOs and their international partners together with Canadian organisation Spur Change.



## Training on Mobilising Support

Abroad, we continue to defend and expand the civil society arena. With trainings on mobilising support from our Change the Game Academy programme, we strengthen the CSOs' capacity to make their voices heard by government and thus claim space for continuing their work. We also support initiatives to lobby governments for less restrictive legislation for civil society.

Year	Number of organisations classroom trained in mobilising support
2023	200
2022	255
2021	137
2020	224
2019	217

We also support local initiatives to lobby for favourable enabling conditions for local philanthropy. Examples include encouraging legislation for 'giving' and supporting emerging philanthropic foundations.

The aim is that governments involve civil society organisations in solving problems and that governments fulfil their obligations.



### More mutual understanding in Sri Lanka

In 2023 a Mobilising Support Skills training took place for members of the Federation of the Blind in Sri Lanka. People affiliated to this federation – often blind themselves – work to improve the lives of blind and visually impaired people in Sri Lanka. Lobbying (local) governments for facilities and the necessary funding is an important part of this work. The training was provided by trainers from Colombo-based The Institute of Monitoring & Evaluation (TiME), a Change the Game Academy Alliance partner.

Thirteen people attended the training, of whom eleven were blind. The training was a follow-up to previous training that took place in 2022, and focused on the progress made in lobbying activities and the challenges this target group faces in carrying out these activities. The participants said they had learned a lot about strength in diversity, teambuilding, and negotiation and communication skills.

This training was also a learning occasion for the trainers. It gave them the opportunity to learn how people with disabilities, especially blind people, perceive the world and thus better understand what can help them reach their full potential. TiME is sharing these lessons with the other members in the Change the Game Academy Alliance.





The programme to strengthen local organisations

# Giving for Change

**We run the Giving for Change programme together with the Global Fund for Community Foundations, Africa Philanthropy Network and Kenya Community Development Foundation. These organisations are among the global leaders when it comes to promoting local fundraising and local ownership of projects. This programme is funded and supported by the Dutch Ministry of Foreign Affairs and runs until 2025.**

Like all Wilde Ganzen's activities, Giving for Change is aimed at promoting community philanthropy. Within the programme, civil society organisations in Africa, the Middle East and Latin America are inspired and supported to build a local constituency, involve people in their work and get their messages heard by the government. In this way, these organisations make use of knowledge and resources already present in communities, instead of communities only receiving help from outside. This strengthens the self-confidence and collective power of communities and makes organisations less dependent on foreign funding. In 2023, 550 organisations were brought together to learn with and from each other.





## Better enabling conditions

To strengthen community philanthropy, our partners are also committed to creating a more favourable environment for CSOs and philanthropy in their own countries. In other words, creating better enabling conditions so they can do their work, because in many countries CSOs experience all kinds of barriers that hinder this. These include bureaucracy involved in registering an organisation and the periodic renewal the registration, onerous reporting requirements by the government, or having to seek permission from the government for a public fundraising campaign. Where possible, our partners engage with the government on these issues and advocate for changes to laws and regulations.

## Introduction of quality label in Burkina Faso

Our partner Association Burkinabè de Fundraising (ABF) launched a quality label for fundraising organisations in Burkina Faso, where public trust in civil society organisations is relatively low. Through a quality label – which organisations can earn by meeting certain standards – ABF wants to increase this trust, so that organisations are also better able to raise funds in their own country. The certification is comparable to recognition from the Central Bureau for Fundraising (CBF) in the Netherlands.

In 2022 and 2023, ABF conducted research and interviews with organisations that award labels to charities in their countries, including the CBF in the Netherlands. Based on the information gathered, ABF is working on a proposal for this quality label in Burkina Faso. So far, the results are encouraging: the idea has been very positively received and in 2024, together with its partners, ABF hopes to take the first steps towards introducing a quality mark.





# Strategy 3: Promoting Global Citizenship

As world citizens, people are part of a greater entity that does not stop at the borders of their local or national community. Wilde Ganzen believes it is important that people grow in global citizenship and thus:

- learn about local, global and intercultural issues
- understand perspectives and worldviews of others
- engage openly with people from different cultures
- act with a focus on collective well-being and sustainable development.

## Encouraging Donors

Wilde Ganzen therefore encourages donors to grow as global citizens. We do this with positive stories of people and their organisations tackling poverty and by providing concrete examples of how people can take action themselves.



Our 'Small gesture, big difference' posts on Facebook and Instagram provide practical tips and promote global citizenship to our online followers.



## Broader view of the world

To find out whether our donors are actually growing as global citizens, we conduct an annual loyalty survey. This revealed that in 2023, 87% of donors indicated that Wilde Ganzen contributes to a broader worldview. The first survey was conducted in 2021, when 85% agreed with the statement.

In each issue of Wilde Ganzen Magazine, we publish stories about the Sustainable Development Goals, and initiators and donors talk what they are doing to make the world a better place.



Twenty articles were written for local Dutch media about PDIs that Wilde Ganzen works with. These stories appeared in door-to-door magazines throughout the country, one way we let the Dutch public know about this part of our work.

## Involving young people

To increase Wilde Ganzen's brand awareness among a younger target group, great strides were made this year in youth marketing. We appointed a coordinator to work on new plans for schoolchildren and students. A global citizenship game is being developed in collaboration with the Global Exploration Foundation, and we are preparing to have a stand at the Impact Fair Festival, which will take place in April 2024. Contacts have also been made with several primary and secondary schools and we furthered our collaboration with the Night of the Tip ([see page 7](#)).



As of 31 December 2023, Wilde Ganzen had a total of just over 60,000 donors. We managed to engage and reach 24,345 new donors with our message this year, exceeding the target set at the beginning of the year. This was mainly due to our successful TV and online campaign in the autumn which resulted in 10% more online donations. We also managed to persuade more occasional donors to become regular donors.



**60.101**

Number of  
donors



**39.930**

regular  
donors



**20.171**

occasional  
donors





## Stimulating PDIs

In addition to promoting global citizenship among our own donors, Wilde Ganzen also encourages our partners in the Netherlands, Belgium and other European countries to engage their supporters as global citizens. We do this at home and where possible elsewhere in Europe through funding, training, knowledge exchange, campaigns and events.

### PDI survey

To find out how our Dutch partner organisations engage their supporters, we conducted a preliminary survey this year. We asked PDIs to complete a questionnaire on how they inform their supporters (through their website, social media, local media, presentations, special actions), how many people they reach by doing so, and how they think people's attitudes have changed as a result of this engagement.

The survey revealed that 40% of PDIs actively engage in global citizenship. Our target was 30%, so the results have encouraged us to also motivate the other 60% of Wilde Ganzen's partners in the Netherlands to increase people's commitment to a just and sustainable society.

### Meetings

Wilde Ganzen organised several meetings this year to support PDIs. These included 16 special country and theme days, where discussions were held on specific topics or a situation in a country. We held walk-in mornings at our office, where PDIs could talk informally with our staff. And we organised

three meetings with the think-tank Every Child a Home, the last of which was held in Nieuwspoor, a venue for journalists, politicians and lobbyists in The Hague, to draft recommendations on child protection for a new cabinet.

### 'Engage Your Support Base' Training

The online training course 'Engage Your Support Base' was organised again this year. This interactive course was based on the experience and knowledge gained by Wilde Ganzen during the Frame, Voice, Report programme (this grant programme ran between 2017 and 2020 and aimed to increase European citizens' knowledge of the United Nations Sustainable Development Goals). Thirty people participated in the training, exceeding the target of 20 to 25 participants.

An annual competition for the best idea to strengthen global citizenship is also linked to the 'Engage Your Support Base' training. The big winner this year was the Sierra Leone Youth Initiative. Their idea to bring migrants from Sierra Leone into dialogue with students in the Netherlands to raise awareness about the valuable contribution migrants make convinced the jury unanimously. Second prize went to Friendshifts, for their idea for a global citizenship project at Twents Carmel College in Oldenzaal in the Netherlands. Third prize went to Stichting Ibhongo, which works with a partner in South Africa. All three winners were presented with their prizes during the Wilde Ganzen Day, each receiving €4,500 to help them implement their idea.



## Connect for Global Change

Wilde Ganzen submitted a proposal this year for the DEAR Programme, involving collaboration with 10 partners in other European countries. DEAR stands for Development, Education and Awareness Raising and is a European Union grant programme, the aim of which is to increase European citizens' involvement in international cooperation. Our efforts were successful. The proposal was approved, and the new Connect for Global Change programme will start on 1 April 2024. Together with our European partners, this programme will make grants available to small development organisations so they can carry out original communication campaigns to promote global citizenship among young people and those less interested in major international challenges.

The programme will be rolled out in Belgium, Denmark, Finland, France, Italy, Latvia, Lithuania, the Netherlands, Poland, Slovenia and Spain.





# Lessons Learned

**Participatory work, new pilots and programmes and more direct cooperation with local partners are just some of the many things we work on behind the scenes at Wilde Ganzen to give the people who really matter more of a say. At the same time, we also want to involve and motivate our supporters in the Netherlands. Yvonne Heselmans (Projects Manager) and Nienke Nuijens (Programmes Manager) talk about the lessons they learned in 2023.**

Yvonne Heselmans: 'We would like our local partners to have more say in how they spend the premium allocation. At the same time, however, we are also accountable to our donors, so we need to find a balance. Not every partner can handle more responsibility right away. We see that many local organisations are coping very well, but we also see that some partners need support. For us, meshing well with the needs of the community is an important learning process. One partner might need financial management training, while another wants more leeway and fewer rules. In addition, we want to increase local partners' accountability, not only to our donors, but also to their own backers. We want to learn how to enhance this.

'We have also learned that community participation works differently in education than, for example, in healthcare. Therefore, we try to facilitate a knowledge exchange process on this between organisations working on building schools, and a different one between organisations setting up clinics. Inclusion is also an important issue. You can build a school for the blind, but how much influence do blind people themselves have in the whole process? Through direct contact with local organisations, our staff try to address issues like this.

'Participatory Grant-Making and Match Funding are important programmes for us to learn from. In both initiatives, local partners have much more responsibility in decision-making and fundraising. We see that this is going really well in practice and, as a result, our role is changing from advisor to that of a kind of broker. The challenge here is to inspire PDIs in the Netherlands to give their local partners

more leeway and to facilitate their partners so that they have local ownership. Some organisations are in the forefront here, while others find it difficult to let go of the reins. I think the most important lesson is that change is something very organic. Some people just move faster than others. It is up to us to get everyone on board.'

Nienke Nuijens: 'Change the Game Academy has become an alliance. Our "baby" now fends for itself: there is an international board and Wilde Ganzen does the administration. By transferring more responsibilities, we also have to get used to our new role. Do we speak as a funder or are we a partner like the other organisations?

'Keeping the trainings affordable is another challenge. We had hoped that large donors would contribute more. Face-to-face training and good coaching are expensive, so we are putting more focus on online learning. A key lesson we have learned is that we can do more and more online thanks to better internet connections and greater access to laptops, and at a fraction of the cost of classroom training. It is very difficult for local partners to invest in their own organisation. Donor money is often for concrete projects, and not for the smooth running of the organisation itself. In training sessions, we try to be as creative as possible in building the strength of the organisations.



'Another important development is that governments are tightening their grip on CSOs. We position Change the Game Academy as a way of becoming less dependent on foreign donors. Local governments like that, which makes the training courses more acceptable.'

And at the same time, this results in increased government involvement in projects. This is how we try to promote cooperation, instead of opposition.'





# Our Organisation



At Wilde Ganzen, we strive for a working environment where everyone feels at home, seen and appreciated. We aim to be an attractive employer for everyone. We look out for people living in poverty, and for each other.

Organisational development

To increase the organisation's agility, a core team was formed and trained, and we organised an interactive organisation-wide meeting on personal and shared leadership. This has allowed us to optimise our use of talent within Wilde Ganzen. Everyone can demonstrate ownership within their role or function, and we can further optimise our service to the people and partners we work with.

In the autumn we conducted a comprehensive employee satisfaction survey, with questions on engagement, culture, working conditions, leadership and cooperation. As many as 87% of employees - well spread across all departments - completed the questionnaire. Areas of concern were workload, cross-team cooperation and the decision-making process, which we will work on further in 2024. The average score for the organisation was 8.02 out of 10.

Staff numbers were increased in 2023 to reflect an increase in activities, including new programmes and the Blue Ambition Fund.

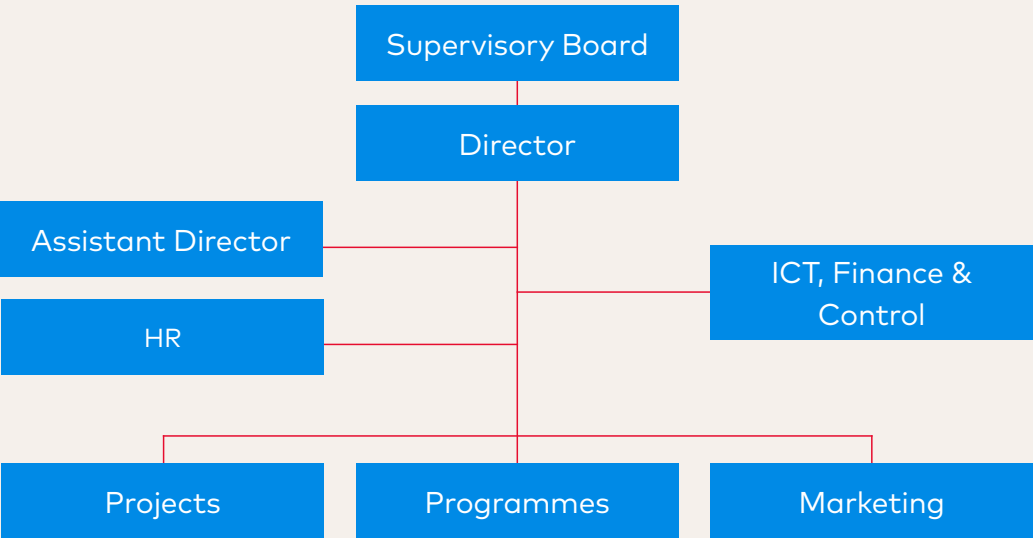
Date	Number of employees	Number of FTE
31-12-2023	56	48,17
31-12-2022	51	44,00
31-12-2021	49	41,72
31-12-2020	52	44,74
31-12-2019	49	42,76

Director's salary

Director Kees de Jong earned €114,580 in 2023, based on a 34-hour work week (0.94 fte). 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 2023 remained below the maximum permitted income of €133,639 (based on 1 FTE).

The level of income is set by the Supervisory Board. An explanation can be found on [page 48](#).

Organogram





**Integrity**

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 also have an integrity officer, an internal and external confidential advisor, a code of conduct and whistle-blower scheme, and a complaints procedure. The Supervisory Board is responsible for overseeing matters concerning integrity.

In 2023, we started working again on giving and receiving feedback, as this contributes demonstrably to a positive and transparent working environment. In practice, it seems that there are still obstacles to giving feedback. A workshop on ethical deliberation was also organised for several teams. The relevant policy documents were revised to make them more accessible and clearer, and bringing them in line with new legislation.

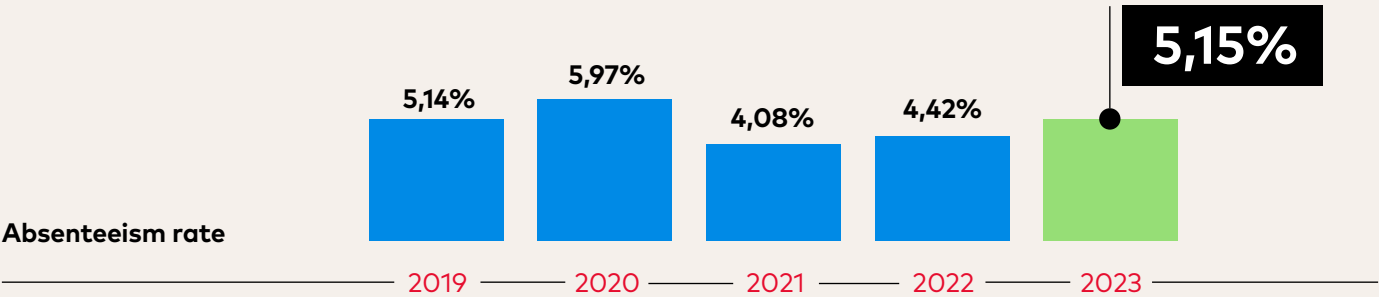
There were no reports of misconduct in 2023.

**Complaints**

A total of 125 complaints were received in 2023, an increase of 21 compared to 2022. By far the most complaints (78) were related to face-to-face recruitment, mainly from people who thought they were donating once, but were registered as regular donors. The TV campaign in the autumn and the subsequent call campaign, led to 27 complaints. A further 12 complaints were registered with the Marketing Department. The Projects Department received 9 complaints, mainly enquiries from PDIs. Operations received 1 complaint and Programmes 2, and action was taken on each of these.

**Vitality and absenteeism**

Wilde Ganzen is keen to help its employees stay mentally and physically healthy by facilitating good workplaces, encouraging employees to walk and talk together during their lunch break, offering coaching, collaborating with The Mental Move (which helps organisations improve employees' mental health), actively offering the PAGO (periodic occupational health questionnaire) and conducting an employee satisfaction survey. At 5.15% in 2023, the absenteeism rate was slightly higher than hoped for. Most of this, however, is due to long-term (non-work-related) absence, which is less influenced by preventive measures.



## Fraud

Within our organisation, we monitor our project partners for fraud. Should fraud be suspected, Wilde Ganzen has a fraud committee that investigates the report and takes appropriate action where necessary.

Where necessary, our staff coach our partners in financial management. As part of this, training in financial reports reviewing was organised for staff. One project involved fraud this year. The fraudster was dismissed and repaid the money defrauded.

## Risks

Various risks may prevent us from achieving our objectives. We analyse these risks annually and take measures to reduce them. Key stakeholders for Wilde Ganzen include project and programme partners, government bodies such as the Dutch Ministry of Foreign Affairs and the European Union, employees and volunteers, donors and endowment funds.

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 is therefore monitored continuously.
- Falling share prices due to market fluctuations and developments in the world. We take a long-term horizon; funds are not needed in the short term, making us less dependent on short-term fluctuations.
- Reputational damage due to negative publicity. We ensure we meet ISO standards and CBF (Central Bureau of Fundraising) quality requirements to effectively manage these risks.







## Marketing

The Marketing Department directs its activities toward the Dutch public, donors, endowment funds, businesses and PDIs.

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
PDIs	Website, newsletters, social media, webinars and meetings

Door-to-door campaigns are still an important way to recruit new donors. On radio, television and online, we ran a successful campaign with journalist Frénk van der Linden. Income from a direct mailing newsletter, sent to our donors four times a year, was disappointing and represents a declining income stream. This year, a select group of donors received an 'estate newspaper', which was well received. A webinar on bequeathing was also organised.

## 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 organisation is involved. An overview of our goals can be found in [Appendix 5](#).



## 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](#)).

## Works Council

Wilde Ganzen's Works Council consists of four employee members and 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.





A photograph of a classroom where students in white uniforms are seated at desks, working on computers. The focus is on a female student in the foreground, who is looking intently at her monitor and typing on a keyboard. Other students are visible in the background, also working. The scene is brightly lit, and the overall atmosphere is one of focused learning.

# Financial Results

# Income and Expenditure

Amount x 1000	2022: Actual	2023: Budget	2023: Actual
Income from individuals	12.312	9.948	9.241
Income from businesses	40	40	66
Income from lottery organisations	2.735	1.043	1.014
Government subsidies	4.233	5.952	5.329
Income from other non-profit organisations	8.709	8.210	42.606
<b>Total income</b>	<b>28.029</b>	<b>25.193</b>	<b>58.256</b>

Expenditure on objectives	23.212	22.827	28.817
Fundraising costs	1.573	2.086	2.059
Management and administration costs	751	873	797
<b>Total expenses</b>	<b>25.536</b>	<b>25.787</b>	<b>31.673</b>

Balance before financial income and expenses	2.492	-593	26.582
Balance of financial income and expenses	-2.029	93	1.489
<b>Balance of income and expenses</b>	<b>463</b>	<b>-500</b>	<b>28.072</b>



In 2023 we received an amount of €9.2 million from private individuals, over €700,000 less than budgeted. Donations and gifts received were €600,000 higher than budgeted, and income was higher for almost all fundraising streams. However, bequests were €1.3 million below budget, which is substantially below the long-term average.

The Nationale Postcode Loterij's contribution was approximately the same as had been budgeted. This amount consists of the fixed annual amount of €900,000 and an additional contribution of €114,000 for the Strengthen the Roots programme. The total commitment for this programme is €2.2 million for the period from April 2022 to June 2023. Only the part spent in 2023 is accounted for in the financial statement.

Government grants amounted to €5.3 million, about €600,000 lower than budgeted. This was due to the release of commitments of approximately €400,000 under the Giving for Change programme that were still open at the end of 2022, and €200,000 lower expenditures.

Income from other not-for-profit organisations was €42.6 million, over €34 million higher than anticipated in the budget. This was due to a substantial one-time donation of over €32 million for the Blue Ambition Fund and €2 million extra received from campaigns. The intention is that the Blue Ambition Fund moneys will be spent over a 20-year period.

Wilde Ganzen spent €28.8 million on achieving its objectives in 2023, €6 million more than budgeted. This was due to higher spending on after taking over ongoing commitments of the Blue Ambition Fund (€3.4 million) and the high number of project proposals that were approved (worth €2.2 million). The remaining expenditure is in line with the projected budget.

The balance of financial income and expenses is €1.4 million higher than budgeted. This largely offset the negative balance of 2022.

# Expenditure as a Percentage of the Budget

% of costs	Objective	Result in 2022	Budgeted for 2023	Result in 2023
Fulfilling objectives	84	90,9	88,5	91
Fundraising costs	12	6,2	8,1	6,5
Management and administration costs	4	2,9	3,4	2,5

% of income	Objective	Result in 2022	Budgeted for 2023	Result in 2023
Fundraising costs	12	5,5	8,3	3,5

In 2018 the Supervisory Board set a desired spending ratio target for 2023. At the end of 2023, new targets were set by the Supervisory Board for the next four years. The targets for spending on objectives, recruitment costs and management and administration were set at 90%, 7% and 3% respectively. Expenditure was higher than budgeted due to the high number of projects in 2023 and the assumption of ongoing commitments for the Blue Ambition Fund at the end of 2023. As a result, while spending on objectives was higher, recruitment costs and management and administration costs were not impacted.



A photograph showing a healthcare worker in a yellow hijab and black uniform administering a vaccine to a baby. The baby is being held by a woman in a black hijab. The scene is set under a thatched roof, likely in a rural or semi-rural area. The word 'Governance' is overlaid in large white text with a blue diagonal line to its left.

# Governance

Wilde Ganzen is managed according to the Supervisory Board model. The managing director sets the organisation's course and is responsible for day-to-day management, assisted by 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. There were no changes in the composition of the Supervisory Board in 2023. Members receive a voluntary allowance 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 2023

The Supervisory Board meets at least twice a year with the managing director and deputy managing director or another member of the Management Team. In 2023, 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, the Blue Ambition Fund and the various ways in which Wilde Ganzen is funded.

The Supervisory Board conducted a self-assessment under external guidance in June, setting out intentions to be implemented in 2023/2024. This led, among other things, to the Unconscious Bias training in October 2023.

## Audit Committee

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

The Audit Committee meets at least twice a year: in spring to discuss the annual accounts and in the autumn to discuss the budget. It then advises the other members of the Board on these matters. In 2023 the committee also advised on professionalising Wilde Ganzen's risk management.

## Remuneration Committee

This committee oversees the performance of the Supervisory Board and the Management Board. In 2023, the Remuneration Committee consisted of Pauline Eenhoorn (chair) 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 2023, the committee – under external guidance – also organised the self-assessment and Unconscious Bias training as a prelude to the recruitment of new Supervisory Board members in 2024.





## Members of the Supervisory Board in 2023:

### Anita van der Wal (Chair)

- Also Remuneration Committee member
- 2016 - 2024
- Paid work: CEO Quatrospect bv (consultancy for organisational development and change)
- Secondary activities: Member of the Supervisory Board of KWH (quality centre for Housing corporations in the rental sector), member of the Supervisory Board Landelijk Centrum Studiekeuze, Chair of the Board of the Jan van der Snel Fund, Chair of the Committee for Certification of Interim Supervisors in Education (ITZH)

### Pauline Eenhoorn

- Also Remuneration Committee Chair
- 2018 - 2026
- Paid work: Head of Marketing and Communication, Faculty of Science, University of Amsterdam

### Marina Senten, MBA

- Also Audit Committee member
- 2017 - 2025
- Paid work: Head of Knowledge Centre, Science & Innovation, Hartstichting (until 1 March 2024); Programme Director Collaboration on Infectious Diseases & Antimicrobial Resistance, Association of Dutch Health Foundations (SGF, from 1 March 2024)

### Theo de Ruijter, Chartered Accountant

- Also Audit Committee Chair
- 2022 - 2026
- Paid work: Chief Compliance Officer, Achmea

### Remco van der Veen

- 2021 - 2025
- Paid work: Knowledge and Innovation Manager, Hersenstichting (Netherlands Brain Foundation)
- Secondary activity: Members' Council Menzis Cooperative



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

## The Supervisory Board: close by and involved, but from a distance

**Anita van der Wal has served on the Supervisory Board for almost eight years and was Chair for the last few of these. Her last term ends in 2024. 'I can say with confidence that the organisation is in good shape.'**

### **What were important agenda items for the Supervisory Board this year?**

'The Blue Ambition Fund was launched this year, and we discussed this at length. It is wonderful and at the same time a considerable challenge when the opportunity arises to take over such a big fund and do good things with it. We had good discussions on how to embed this fund in Wilde Ganzen's strategy. The development of the Change the Game Academy Alliance was also an important topic. It's satisfying to see how such a logical initiative is taking shape, as well as how Wilde Ganzen has further strengthened its reach through its robust online platform. We also conducted a self-assessment this year. As the Supervisory Board, we think it is important to regularly hold a mirror up to ourselves. Are we performing our role well? Are we getting enough information from the organisation? Are we providing enough added value? Fortunately, the outcome was positive, with some points for attention of course.'

### **One such area for improvement is the diversity of the Supervisory Board members.**

'We could certainly do with more diversity in the Supervisory Board, which is why we attended a training course on Unconscious Bias last year. We are also looking at what competences and backgrounds we already have within the Board and how and with whom we can complement our team. Two members will step down in the next 12 months, including myself, and we are explicitly looking for more diverse new candidates. For this reason, we are looking carefully at the job profile and how we will advertise it, and we are looking outside the box.'

### **The focus of this year's Annual Report is the new multi-year strategic policy plan, and the accompanying Theory of Change. Why is it so important?**

'The Theory of Change is the foundation of Wilde Ganzen as an organisation. It contains the answers to big questions like 'what is our raison d'être?' and 'what is our ultimate goal?', upon which you can then design your organisation. As the Supervisory Board we always look at the bigger picture and this helps us to stay on track and monitor and evaluate plans in consultation with the managing director.'

### **How is Wilde Ganzen doing now?**

'I can say with confidence that the organisation is in good shape. Incredibly enthusiastic people work for Wilde Ganzen. If you look at the employee satisfaction survey, the organisation scores an 8. That's a great result. Financially, too, things are going well. We must continue to manage carefully the money we receive. For the future, I think it's good to keep investing in younger target groups so that they too become familiar with Wilde Ganzen.'

### **You will step down in 2024, how do you look back on the past eight years?**

'I look back on them with a big smile. A lot has happened. The organisation has grown tremendously, not only in its budget, but also in its reach. And operations have become even more professional. Not that everything went well. A change of directors, for instance, had a big impact. The Supervisory Board is there to stay close by and involved, but from a distance, so there is always some enjoyable tension, and at present we are working together in harmony. So, it's a good moment to leave.'

## **External verification**

Wilde Ganzen has held the CBF seal of approval since 2001, 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. An overview of the codes and guidelines we follow can be found in [Appendix 4](#).





# Looking Forward to 2024





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.

A lot has changed at Wilde Ganzen in recent years. The organisation has grown strongly in size and in quality. We are continuing along the same path and for 2024, that means that we will focus on consolidating our activities. In addition, there are two major changes:

- In 2024, we will launch the Connect for Global Change programme, promoting global citizenship activities in small development organisations in 11 EU countries. Wilde Ganzen is the consortium lead, which brings additional responsibilities.
- In 2024, the Blue Ambition Fund will become operational. This fund came into being in late 2023 thanks to a very large donation. It focuses on vocational education and entrepreneurship, partly in view of the very high youth unemployment in many DAC countries. Besides continuing the current partner portfolio, the focus in 2024 will be on strategic development and expansion of activities in Africa.

In all activities and plans, our multi-year policy plan provides structure and guidance. We will continue to adhere closely to the key elements and theory of change outlined in the plan.





# Appendix 1







# Projects Approved in 2023

Country	Topic	PDI	LPO
Armenia	Renovating water pipes for clean drinking water	Pijnackernaren helpen Armenië	Little Bridge NGO
Armenia	Mobile Team to support children with disabilities: phase 2	Stichting Asmik	"Nrane" children and youth development NGO
Bangladesh	Drinking water project	Abdij van Egmond (St. Adelbertabdij VVE)	Caritas Bangladesh - Khulna Catholic Diocese
Bangladesh	Training facilities for the Rabeya Neela Centre	Stichting The Banyan Trust	DRRA
Bangladesh	Improving education and inclusion children with disabilities in Kurigram year 1	Friendship Nederland	Friendship Bangladesh
Benin	Fencing and solar panels for start-up clinic	Stichting Afric' Sanaga	Action Développement Communautaire (ADC)
Benin	Water supply Djibio	Ben-in-Connection	Ben-In-Connection-Benin
Bolivia	Making government responsible for cervical and breast cancer prevention	Stichting Tinku	Asociación Casa de los Niños
Bolivia	Water and earth (Year 3 programme)	Stichting Samay	VOSERDEM
Bolivia	Urban agriculture, kitchen gardens for families (year 1)	Stichting NME Mundial	Fundacion Alerta Verde
Bosnia and Herzegovina	Renovation third premises hospital Modrica	Stichting Proplan	Public health institution Special Hospital for Chronic Psychiatry Modrica
Bosnië and Herzegovina	WGK Construction and renovation of covered kitchen gardens (former) Jezevac refugee camp	MADBosnië	Snaga Zene Tuzla
Botswana	Train the trainer EMDR therapy	Stichting Trauma Aid NL	Stepping Stones International (SSI)
Brazil	(pdp-2023) Apoio para maes de estudantes do programa oguntec		Instituto Cultural Beneficente Steve Biko
Brazil	(pdp-2023) Plano estadual de incidencia politica do motu		Movimento Organizado Das Trabalhadoras E Trabalhadores Urbanos
Brazil	(pdp-2023) Patrimonio e resistencia - 100 anos do casarao do cclf		Centro De Cultura Professor Luiz Freire -Tv Viva
Brazil	(pdp-2023) Culinaria da alegria		Igreja Batista Da Alegria
Brazil	Renovating Beija Flor centres	Wings of Support	Beija Flor
Brazil	Expansion of Estrela de Favela school	Stichting Vrienden van Estrela da Favela	Instituto Estrela da Favela
Brazil	Expansion with 6 additional "Forest Forces"	Stichting Sinchi	Conselho Indígena Tapajós E Arapiuns
Brazil	Landscaping & environmental education	Stichting Power2Fly	ASAS Ações Sociais Amigos Solidários
Brazil	Support temporary emergency care for children from extreme family situations	Stichting Help mij leven	Associação REMER
Brazil	Multipurpose building construction	Stichting Avante Educação Brasil	Associação Ecolibrium
Brazil	Youth Lifeguard: rebuilding building and providing training	Stichting Aprisco	Associação Aprisco Teen Challenge Desafio Jovem Rio de Janeiro
Burkina Faso	Expansion of vocational school Laafi Ziiga	Stichting de Gouwkamp	Centre de Formation Professionnelle Laafi Ziiga
Burkina Faso	Solar panels for vocational training/ carpentry training	Stichting Help Burkina	Fondation Action-Entreaide-Solidarité (AES)
Burkina Faso	Construction of storage room and fence for women's centre/ kindergarten	Stichting de Gouwkamp	Association Féminine Teeli-Taaba
Burkina Faso	Year 2: Guidance programme startup own company tbv 30-50 educated young people	Stichting Wol	Développement Sans Frontière (DSF)
Burkina Faso	Moringa garden for more nutritious school meals agricultural school	Stichting ASAP	Association pour les petits projets Africain (APPA)
Burkina Faso	Ecological horticulture and agroforestry for refugees	Stichting Steun voor Oudalan	Association Dagnal Roobe
Burkina Faso	Repair dam at Daltenga and 2 gardens of 0.5 hectares at Zomkomé and Daltenga	Stichting Steunfonds Sahelprojecten	Fondation d'Aide aux projets Sahéliens (FAS)
Burkina Faso	Water supply for training centre with women's gardens	Commissie ZWO van de Protestantse Kerk te Geldrop	Association Jeunesse Solidarité SINIGNANSIGI
Burkina Faso	40 latrines + menstrual kits and education	Stichting ASAP	Association pour les petits projets Africain (APPA)
Burkina Faso	Ecological horticulture and agroforestry in Kouassanga - Follow-up project 2022.0012	Stichting Steun voor Oudalan	Association Dagnal Roobe
Burundi	Administrative block for vocational training	Stichting EJO Burundi	AJMPD - Association pour la Jeunesse en Mission de Paix par le Développement



Country	Topic	PDI	LPO
Burundi	Radio for peace, poverty reduction and local development	Burundian Women for Peace and Development - BWPDP	Abaremeshamahoro
Burundi	Agro-pastoral support for elderly in sisters' hospices	Stichting Fasha	Congrégation des Soeurs de Bene Umukama Burundi
Cambodja	Computer training and job coaching for young people - year 1	Investment for Life	Bethel Mission Organization (BMO)
Cambodja	Construction community centre in Andong	DARA Europe	SCCO (Stellar Child Care Organization)
Cambodja	School project Cambodia	Stichting Scholenproject Cambodja Rotterdam (SSCR)	NGO Spien
Cambodja	Digital education Don Bosco	Stichting Scholenproject Cambodja Rotterdam (SSCR)	Don Bosco Foundation of Cambodia
Cambodja	Improved school facilities in three schools in Tramkot, Takeo	Stichting Hopeful Children Center	NGO Hopeful Children Center
Colombia	Setting up a thrift shop for CE CAMILO	Stichting Maasdriel steunt haar missionarissen	CE CAMILO (Fundación Centro Educativo de Rehabilitación y Rehabilitación Integral San Camilo)
Colombia	WGK - Support indigenous youth with war trauma in the Amazon.	Stichting Kleinschalige Ontwikkelingsprojecten	Alpa Rimai (Umiyac)
DRC - Democratic Republic of Congo	Vocational training for vulnerable young people Nduku	Stichting 4u2develop	ACPD - Actions des Communautés Paysannes pour le Développement Integre
DRC - Democratic Republic of Congo	Sanitary facilities for school/community centre	Stichting Diba	Fondation Diba Dietu
DRC - Democratic Republic of Congo	WGK: Chicken project	Stichting Amma Resonance Healing (ARHF)	Amma4Africa Foundation
DRC - Democratic Republic of Congo	Rainwater tanks Grand Kasai	Hart & Handen in Actie ( HHA )	Heart and Hands in Action
DRC - Democratic Republic of Congo	Improving lives of 1,200 families with child with disabilities	Stichting Impaction	ADED
Ecuador	Mutual Learning programme year 1: pathway 3	Stichting Kidscare	Danielle Children's Fund Ecuador
Ecuador	Community prevention programme for violence and abuse children (year 1)	Stichting Danielle Children's Fund	Danielle Children's Fund Ecuador
Egypt	Participatory Grantmaking Pilot 2023		Women of Shali for the service of the local community
Egypt	Income-generating project for women	Stichting ConnectIn Groups	Women of Shali for the service of the local community
Ethiopia	Elementary school renovations		Waldaalee Gamtoomanii Burqaa Galaanaa
Ethiopia	Library Construction		Waldaa Waliin Jijjiramaaf hojjetu Magaalaa Bedele
Ethiopia	Library renovation		Waldaa Hawaasa Jijjiiramaaf waliin hojjetu
Ethiopia	Kindergarten construction		Waldaa Gamtaa Dembeel
Ethiopia	Rebuilding candle making	Stichting BEZA	Beza Association of people living with HIV/AIDS
Ethiopia	Reconstruction of 4 primary schools after conflict	ISEE Urk	Wag Development Association (WDA)
Ethiopia	Participatory Grantmaking Pilot 2023		The Well in Action (TWA )
Ethiopia	Participatory Grantmaking Pilot 2023		Partners in Education Ethiopia
Gambia	Maternity clinic Brufut	Stichting Brufut Vooruit	Casa-Gambia
Gambia	Purchase of X-ray machine for Kanifing Hospital	Stichting SKB4Gambia	Kanifing general hospital
Gambia	Construction of three additional classrooms in Sambuyan Gambia	Stichting Chef Childcare Education Foundation	Childcare Education Foundation Gambia (CHEF)
Gambia	Nine teachers' houses?	Fun-foundation the Netherlands	Action for Youths Africa-Gambia (AYA)
Gambia	construction of 3 classrooms in Sambuyan	Stichting Chef Childcare Education Foundation	Childcare Education Foundation Gambia (CHEF)
Gambia	Water and garden for school	Stichting Care for Gambia	Care for Gambia Association
Gambia	Xray equipment for Lamin Health Center	Stichting Humanitaire Hulp Gambia	Foundation Humanitarian Aid Gambia
Gambia	Refurbishing the delivery rooms and creating a NICU	Stichting Puur Foundation	Bwiam General Hospital
Gambia	Tearing down school	Vereniging Prisma	Prospects School Project Foundation
Gambia	community orchard Somita	Dawda Stichting Gambia	Village Development Comite Somita ( VDC )
Ghana	Providing Computers to the Billa Mahmud school		Billa Mahmud Memorial Future Leaders School
Ghana	Read Alive Project		Simba Ghana
Ghana	Reading and Learning Festival for Primary school children		Sincere Aid Foundation Ghana
Ghana	EMO Teenage mother's project		Emo Foundation
Ghana	Plantation for the economic sustainability of children living with disabilities		NGO Kings and Queens
Ghana	Empowering teenage mothers with vocational skills		Nyankonton Aid Foundation
Ghana	Gambibgo Ghana Project		Gambibgo Ghana Project
Ghana	Reed Basket making for women in Northern Ghana		GMI Global Vision Foundation
Ghana	Roof for orthopaedic workshop	Wings of Support	Orthopedic Training Centre

Country	Topic	PDI	LPO
Ghana	Showers and toilets + oxygen unit for maternity ward Holy Family Hospital	Stichting Berekum	Catholic Diocese of Sunyani
Ghana	Construction of classrooms and office Bambenninye school	Stichting FAFA	Bambenninye Development Services
Ghana	Future Leaders school in Accra	Stichting FAFA	Billa Mahmud Memorial Future Leaders School
Ghana	Sewing workshop for TUMI graduates + daycare	Stichting Nkoso	Tumi Ghana
Ghana	Kindergarten Muoho/Water project school Adobewura	Stichting Ghana Schoolsupport	Committee of Headmasters
Ghana	Food forest Atiyoorum 2023	Stichting Vrienden van Christopher	Gambigbo Ghana Project
Ghana	WASH project	Stichting Support 4 Ghanaese Kids	Support 4 Ghanaian Kids
Ghana	Safe drinking water for 14 villages	Stichting Kinderhulp Ghana	Heart for Children Foundation Ghana
Ghana	Completion and furnishing of St Ann Medical Centre Duong - Bone Setters Clinic (Phase 6)	Equal Opportunity Fund EOF NL	Duong Youth and Development Association (DYDA)
Ghana	Car for psychiatric care	Stichting Vrienden van Bawku	Presbyterian Clinic Bolgatanga
Ghana	Newly built Junior High School in Soforo	Stichting Holland Ghana Foundation	ET Care Foundation
Ghana	Youth Employment Centre	Stichting IMPACT direct	Pinasol Foundation
Ghana	Snail nurseries for 4 women's groups	Stichting IMPACT direct	Heritage Charity Foundation
Ghana	WGK: Water well in Edukrom village	Woman of Purpose	A Home Of Purpose
Ghana	Construction of new (social) workshop on own premises LPO	Stichting Adwuma Ye	Adwuma Ye Foundation
Ghana	Solar panels for sheltered workshop	Stichting Clear Mind Foundation	Clear Mind Foundation
Guatemala	WGK: Educating teachers in Debate training	Stichting Marky	CasaSito Association
Guatemala	Coxopur water project	Stichting Ayuda Maya	ADICAY ONG
Guatemala	Year 2: Improving education infrastructure and education in Guatemala	Stichting Kinderprojecten Guatemala	Asociacion Construa Casa
Guatemala	Future opportunities for vulnerable children (Year 3)	Stichting StartUp4kids Foundation	Asociacion Yabal Guatemala
Guatemala	Additional classroom in Xoloché (Year 1 supplement)	Stichting Kinderprojecten Guatemala	Asociacion Construa Casa
Guatemala	Quality improvement of education	Stichting StartUp4kids Foundation	Asociacion Yabal Guatemala
Haiti	Food growing by small farmers in Haiti	Stichting Toekomst voor Haiti	Organisation des Jeunes pour l'Epanouissement de Darbouze
Haiti	Growing your own food - youth project in Haiti (phase 2)	VZW OSJOSMA	OSJOSMA Orphelinat
India	School furniture	Stichting Suryodaya	St. Thomas the Apostle Province - Franciscan Friars
India	Providing Medical Equipment and Necessary Facilities	Stichting Ananda Bhavan	The Congregation of the daughters of St. Anne, Ranchi Daughters of St. Anne's Ranchi
India	Funding 2nd year Smile on Wheels project	Stichting Metta Child	Smile Foundation
India	Raia Home Alzheimer Day Care Centre	Stichting Scholenproject Cambodja Rotterdam (SSCR)	Franciscan Sisters of the Immaculate
India	Boys' hostel for male nursing course students	Stichting Global Hospital Nederland	Global Hospital & Research Centre
India	School resources	Stichting Metta Child	Buddha's Smile School (Dikshit Shiksha Society)
India	Quality improvement of local education through Bridge up Centres (BuC) latest phase	Stichting Actie Calcutta	Balasore Social Service Society (BSSS)
India	1 million trees projects final phase	Stichting Jalihal	Yerala Projects Society (YPS)
India	Clean drinking water and toilets at 4 rural schools in south India	Stichting Sari	Weaker Community Development Trust (WCDDT)
India	Educational support	Stichting Global Exploration	Arya Bhawan Trust
India	Toilets for a school + 3 classrooms	Stichting Thomas Bouwprojecten	Franciscan Sisters of St. Joseph
India	car purchase	Stichting Helpende Handen	Udavam Karangal
India	School materials	Stichting Amaidhi	Karunakaya Social Service Society
India	Gender	Stichting Ladder	Sigaram Academy of Excellence (Academy for Excellence and Empowerment)
India	Education	Stichting Global Exploration	Rajasthan Education Department
India	My Global Impact 2022	Stichting Global Exploration	
India	construction roof on ground floor/floor of first floor	Stichting Amaidhi	Social Action and Value Education Trust (SAVE)
Indonesia	Purchase "Non Emergency Medical Unit" for patient transport local hospitals	Stichting Gentle Care Foundation	Yayasan Gentle Care Foundation Indonesia
Indonesia	Supporting shelter expansion	Stichting Kolewa	Yayasan Kolewa Harapan Indonesia
Indonesia	Construction Wahana Harapan school	Stichting World Harvest (Europe)	World Harvest Indonesia
Indonesia	Building library and constructing water supply college	Stichting Karunia Foundation	Yayasan Kristen Wamena
Indonesia	Staying next to hospital & training carers	Stichting Yayasan Setetes Embun	Yayasan Setetes Embun / Perkumpulan Wong Mujur
Indonesia	Develop internal HR organisation (year 2)	Stichting Maasdriel steunt haar missionarissen	Yayasan Salib Suci



Country	Topic	PDI	LPO
Indonesia	Phase II: Construction and renovation Secondary School (See: 2017.0162)	Stichting Anak Anak Lombok Timur	Yayasan Anak Pantai (YAP)
Indonesia	Starting bee colonies	Stichting VLOK (Vrienden van Lombok)	Yayasan Lombok Sahabat Bangsa
Indonesia	Clean water for residents of Pegadungan	Stichting Nederland-Batam	Yayasan Maha Bhoga Marga
Indonesia	Conversion of orphanage into office and empowerment centre	Stichting Nederland-Batam	Yayasan Bali Bersih
Indonesia	WGK: The survival of the reading room	Stichting Ontwikkeling Samenwerking Oost Indonesia (SOSOI)	Rumah Baca Pelita Bangsa
Indonesia	Children from former orphanage support family reintegration	Stichting Benjamin	Yayasan Bali Bersih
Indonesia	Sustainable care and care development in Indonesia - Year 2	Stichting Stepping Stones Bali	Yayasan Stepping Stones Bali
Indonesia	Home visit project for multiply disabled children	Stichting Viae Vitae	Yayasan Manuel Runtu
Cape Verde	Building space for children to curb child abuse	Stichting Vrienden van Paul NL	Paroquia de Santo Antonio das Pombas
Cameroon	Recovery flood damage Buea Water Project Phase I	LiveBuild	Center for Economic Development
Cameroon	Water project Mimbam	vzw Wanyuri	Wanyuri Charity Foundation
Cameroon	Social enterprise (chickens) for inclusive deaf education	Stichting Stedenband Dordrecht-Bamenda	CBCHS
Kenia	Kilifi Shiriki Project (KSP)		Kenya Association for the Welfare of People with Epilepsy (KAWE)
Kenia	Baking Technology Department		Olympic Vocational Training Centre (OVTC)
Kenia	Tushauri		G-Thamini Youth Group
Kenia	Art for Koch Sake: Cohort 3		Miss Koch Kenya (MKK)
Kenia	Support post-harvest processes and marketing of Orange Fleshed Sweet Potato.		Community Research in Environment and Development Initiatives (CREADIS)
Kenia	Support to caregivers and children living with disabilities.		Jiupachi Community Based Support Centre.
Kenia	Enhancing Livelihood Opportunities for Women. (ELOW)		Baraka Women Centre (BWC)
Kenia	Reintegration and Socio-Economic Empowerment of Female Petty Offenders		Faraja Foundation
Kenia	Mazingira Bora Kwa Elimu Na Maendeleo (MBEMA II)		Strategies for Agro-Pastoralists Development (SAPAD)
Kenia	Purchase of building for school extension	Wings of Support	Grapevine Hope Centre
Kenia	ICT facilities for schools	MoMo education (Sister Schools Nederland)	DEEP Kenya (Sisterschools Digital Educational Exchange Trust)
Kenia	Imbeke's Student Village/Boarding School ? phase 2	VZW Imani Belgium	IMBEKE TRUST
Kenia	Expansion Blessed Generation Primary School - Nyamira	Stichting Blessed Generation Nederland	Blessed Generation Kenya NGO
Kenia	To meet, to connect, to learn 2023	Stichting Teachers4Teachers	Teachers for Teachers Foundation
Kenia	Renovation 28 schools in West Nyakach Kenya	SBNN - Stichting Buru Nyakwere Nederland	SBNN Kenya
Kenia	Construction of dormitory building Kokworit and Sangat Secondary Schools	Stichting Samen Succes	Ghomicho CBO
Kenia	Realisation solar panel field APDK Clinic Kenya Mombasa	PKN Helmond Asten Someren	APDK Rehabilitation Clinic
Kenia	School renovation	Tenda Pamoja Kenya - Nederland	Tenda Pamoja Kenya Foundation
Kenia	Renovation and further equipment of vocational school for young people with disabilities	Stichting Marianne Center	Marianne Center Foundation
Kenia	Solar Energy-Powered Milk Cooling for Small-holder Dairy Farmers	Ultimate Hope Foundation	Abikom Youth Foundation
Kenia	Food security, water basin and greenhouse	Stichting Pamoja Kenia	CBO/Foundation Pamoja Kenia
Kenia	Beauty Parlor	Stichting IMPACT direct	Wa Wa Kenya
Kenia	Construction of primary school	Stichting Foundation Saidia Kwale	MUUNGANO KASEMENI DEVELOPMENT GROUP
Kenia	Refurbishing dining hall and classroom	Stichting Global Exploration	Rware High School
Kenia	Renovation Kibandaongo Primary Integrated school	Stichting Kibandaongo	Ufunguo CBO
Kenia	school(s) guiding and counselling programme	Foundation Puppet Interview Program (PIP)	IVTGF Inua Village to Global Foundation
Kenia	support for children with disabilities and their families	Stichting Why Not?	Why Not? Kenya
Kenia	Tailoring for women - woman empowerment	Stichting IMPACT direct	Kalyet Afya Foundation (KAF)
Kenia	Growing trees to create jobs	Stichting Likoni Onderneemt (SLO)	The Daughters Of Destiny Children's Trust
Kenia	training for CBO	Stichting Dumari	ACTIE Consultancy LTD
Kenia	Boats for fisher women - woman empowerment	Stichting IMPACT direct	Wa Wa Kenya
Kenia	Mixed farming for women - woman empowerment	Stichting IMPACT direct	Organization of Local Communities Against Poverty (OLCAP)
Kenia	Aid to Trade, agriculture project in Mulot (phase1)	Stichting Kupanda2Grow	Mulot Kupanda to Grow CBO

Country	Topic	PDI	LPO
Kenia	Training proper farm management root crops ? food security smallholder farmers	Stichting IMPACT direct	COSDEP Kenya
Kenia	Water well for food and income security	Stichting de vrienden van Jukumu Letu	Jukumu Letu
Lesotho	Youth Centre Playground	Stichting Paballong	Paballong Trust - HIV/aids Care Centre
Lesotho	Completion of hall for Semonkong High School	Stichting Seliba SA Boithuto	Seliba Sa Boithuto Trust Fund / Learning Centre
Liberia	WGK: Rehabilitation Project Phase 1: BTT SDA Elementary School	My Little Haven!	My Little Haven Foundation Liberia
Madagascar	WGK chicken farmer training for 20 people	Stichting Madagascar	Maruca's Legacy
Madagascar	Water supply at hospital	Stichting MELBO	ONG MELBO Madagascar
Malawi	Second year - Building care for the visually impaired at Mzuzu Central Hospital	Stichting Lions Fight for Sight The Netherlands	BICO - Blantyre Institute for Community Outreach
Malawi	ECO STAR School Programme phase 2 - year 1	Edukans NL	The Archdiocese of Lilongwe
Malawi	Purchase dental unit for Mulanje Mission Hospital	Stichting Steun Malawi	Mulanje Mission Hospital
Malawi	Pilot holistic care programme children with cerebral palsy ? year 2	Stichting Cerebral Palsy Africa - NL	Family Medicine Department Mangochi campu (KUHeSan)
Malawi	Solar panels on internet cafe / ICT training centre	SOPA - Stichting Ondersteuning Positieve Acties	CBO - Mbamba Community Support
Malawi	Building community centre for ECD and youth	SOPA - Stichting Ondersteuning Positieve Acties	CBO - Mbamba Community Support
Malawi	fitting out operating theatre Embangweni Hospital	Stichting Malawi Mission Work Team	Embangweni Hospital, CCAP Synod Livingstonia
Malawi	Renovation Ekwendeni Hospital, phase 3b	Stichting Cypressa	Ekwendeni Mission Hospital
Malawi	Renovation and upgrading Chingazi Rural Hospital - phase 1	Verburg Charity Foundation	EBC - Chingazi Rural Hospital
Malawi	Construction staff houses at Namitalala village primary school	Verburg Charity Foundation	Stephanos Foundation Malawi
Malawi	Reconstruction 2023 - Cyclone Freddy: New roofs for 2 primary schools	Stichting Nazareth Foundation Malawi	Diocese of Dedza
Malawi	Community development - self help groups and vocational training - year 3	Stichting Afrika 2007 Zwolle	Community Hope Initiative
Malawi	Construction of 4 new classrooms at Primary School in Mganja	Stichting Nazareth Foundation Malawi	Diocese of Dedza
Malawi	Expansion Bolera Junior Primary School - phase 1	Stichting Vrienden voor Afrika	Abale A Africa Ltd
Malawi	Reconstruction 2023 - Cyclone Freddy - housing recovery	Stichting Het Goede Doel - HGD	Good Goal Foundation - GGF
Malawi	Goat Pass-On project tbv organic manure	Stichting Het Goede Doel - HGD	Good Goal Foundation - GGF
Malawi	Reconstruction cyclone Freddy ? seed and repair toilets	Stichting Quality Centre Malawi	Window of Hope Foundation, Mangochi
Malawi	Cyclone Freddy 2023 ? reconstruction programme	Verburg Charity Foundation	Mulanje Mission Hospital
Malawi	Purchase and distribution of bicycle ambulances in communities	Stichting Transport4transport	CISER
Malawi	Improving livestock farmers' access to markets (ELFAM)	Stichting Dierenartsen Zonder Grenzen - Nederland	Centre for Community Empowerment Initiatives (CCEI)
Mali	Year 2: Green Desert	Partners Pays Dogon	Association Dogon Initiatives
Marocco	Dentist project	Najib Foundation	Winning Wheels Foundation
Marocco	Permaculture project	Stichting Perma Atlas	Association Ajial Al Ghede pour le Développement et des Oeuvres Sociales (AAAG)
Marocco	Restoring depleted farmland with and for local farming families	Stichting Riforest	Perma-Rif
Mexico	Strengthening young women in shelter situation	Stichting Move Forward	Comisión Unidos vs Trata A.C.
Mongolia	Community development year 1: education, health and income	Stichting Vrienden van Source of Steppe Nomads Mongolie	Source of Steppe Nomads NGO
Mongolia	Construction of playground and art room at school	Stichting Global Exploration	Source of Steppe Nomads NGO
Mozambique	Building classroom block	Verburg Charity Foundation	Igreja Reformada en Mocambique
Mozambique	Completing campus ESPANOR	Verburg Charity Foundation	ESPANOR - Esperança Para Novo Rebento
Mozambique	Construction kindergarten Mulombe primary school centre	Verburg Charity Foundation	ESPANOR - Esperança Para Novo Rebento
Mozambique	Cyclone Freddy 2023 - reconstruction	Verburg Charity Foundation	ESPANOR - Esperança Para Novo Rebento
Mozambique	Social housing project	Verburg Charity Foundation	Thumbine Habitat Lda
Myanmar	Funding for sixty leg prostheses	Stichting Peerke Donders	The Leprosy Mission Myanmar (TLM Myanmar)
Namibia	Teacher and materials for e-learning programme English	Connected to Namibia Foundation Eduvision - Nuenen	
Namibia	After-school programme for children	Stichting Kelp Forest Foundation	Luderitz Blue School
Namibia	Supporting children	Steunstichting Onderwijs en Opvoeding Jeugdigen Afrika - SOJA	Rejuvenation Youth Program (RYP)
Nepal	Family service to families in Hemja and Pokhara	Stichting Nepali Children	Jana Hitaishi Foundation



Country	Topic	PDI	LPO
Nepal	Part 2: Training to youth in model farm in Solu Khumbu	Tashi Delek	Integrated Self-help Association for Rural Development (ISARD)
Nepal	Eco Farm project	Stichting "6 Degrees Academy for Women"	Sapana Madhyebarti Women Mushar Farmer Group
Nepal	Theoretical and practical teaching programme	Stichting Vrouwen voor vrouwen	SoDeSI (Social Development Support Institute-Nepal)
Nepal	Phase 2 Sailung - construction birth centre	Stichting Ton Memorial School Sailung	Self Steem Education Welfare Society
Nepal	New audiology centre in Damak, Jhapa	Lions Club Tilburg Regte Heide	Karuna Foundation Nepal
Nepal	construction of a nursery/annex kindergarten	Stichting Orchid Garden Nepal	Orchid Garden Nepal
Nepal	Inclusive Education for Children with Autism - year 1	Stichting Nepal	Autism Care Society Gandaki (ACSG)
Nepal	Financial support for student from poor families to class 11-12	Sunrise Dutch Education Fund	Sunrise Dutch Education Fund Nepal
Nepal	Construction of multi-purpose sports field	Stichting Global Exploration	St. Xavier's School
Nepal	Healthy development of children in Gauradaha municipality	Stichting TEACH Ministries	Three Star Teacher Education Center
Nepal	WASH phase 3, the school bus and knowledge transfer among doctors	Stichting Nepal	Dhaulagiri Integrated Rural Development Center (DIRDC)
Nepal	Training and strengthening local organisations	Stichting Nepal	WVAF Nepal
Nepal	Support three startups: water quality sensor, medical drone and baby warmer	Diyalo Foundation	Diyalo Foundation Nepal
Nepal	Agricultural activities in Sindhupalchowk district	Stichting International Council for Friends of Nepal (ICFON)	Integrated Self-help Association for Rural Development (ISARD)
Nepal	Construction of 15 houses for Musahar and Tharu communities	Stichting Soul Venture (Charitatieve stichting van Riksja Travel)	Sapana village social impact (SVSI)
Nepal	Forest management and protection population in Bardiya buffer zone	Himalayan Tiger Foundation	National Trust for Wildlife Conservation (NTNC)
Nepal	Agricultural activities in Ghorka	Stichting International Council for Friends of Nepal (ICFON)	Green Foundation Nepal
Nepal	Community development through agriculture	Stichting Ton Memorial School Sailung	Integrated Self-help Association for Rural Development (ISARD)
Nepal	Constructing community forest in Chitwan - Year 1	Stichting Soul Venture (Charitatieve stichting van Riksja Travel)	Sapana village social impact (SVSI)
Nepal	Integration of people with disabilities in Province 1 - Year 1	Karuna Foundation Nederland	Karuna Foundation Nepal
Nepal	Repairs to day care building	Stichting Nepal	Buddha Jyoti
Nicaragua	Capacity building of local actors in Matagalpa (year 2)	Stedenband Tilburg-Matagalpa	Association Hand Back Committee (CMV)
Niger	125 solar panels for water pump for 15 villages	Stichting Aman-Iman	ONG Idela
Nigeria	WASH facilities in Health Centres	Rural Women Foundation NL	Rural Women Foundation
Nigeria	solar panels for school	Stichting Integrale School	Integral Nursery and Primary School
Oeganda	Equipping the computer laboratory for Kabyo Secondary School		Kabarole NGO's Association
Oeganda	Construction of early child development centre in Akwapuwa village		Riamiriam CSO Network - Karamoja
Oeganda	Financial & health inclusion, Land & economic rights project		Restitute Team Uganda
Oeganda	Skilling Batwa Girls and young mothers through enterprise development		Kigezi Orphans & Vulnerable Children Living with HIV/AIDS (KADOLHA)
Oeganda	Improving sanitation at Ruzaire Primary School		Kitara CSO Network
Oeganda	4 Classrooms and 2 Toilets for Jack and Jill School	Wings of Support	Hope For the Future Foundation
Oeganda	Completion Construction 5 classrooms	Wings of Support	Child Smile Foundation
Oeganda	Roof for Vocational Training Center	VZW Kiyodel	KYODEL Company Limited by Guarantee (Uganda)
Oeganda	Water well for deaf school and community	Stichting Talking Hands	New Hope for the Deaf
Oeganda	Chicken Project for Financial Independence Children with Disabilities	Stichting Kinonikids	Apex Nursery and primary school
Oeganda	Upgrade demonstration farm	Stichting Elimu Foundation	URDT Girls School
Oeganda	Income from Agriculture and food security for and by BATWA community	Stichting Kyakabi	Kyakabi Foundation
Oeganda	Three-year vision for KACHICA (2023-2025) - Year 1	Stichting Mirembe	Kamuli Childcare Association (KACHICA)
Oeganda	WGK: Training on Vegetable Farming	Stichting farmers family future Uganda	KSAM Farm Ltd
Oeganda	Better nutrition and education for Deaf and visually impaired children + IGA Parents	Kinderen van Uganda	BOFTA
Oeganda	Promoting the quality of Primary Education	Stichting Knowledge for Children	Knowledge for Children Uganda
Oeganda	Construction of honeyprocessing unit, with shop, carpentry and sewing workshop	Stichting BeeSupport	TEBO
Oeganda	4 Staff houses with toilets and skills training for parents in refugee camp	Stichting International Contact Uganda (ICUganda)	Global Refugees Initiatives
Oeganda	Solar panels on 3 schools	Stichting Global Exploration	Nature Exploration Uganda

Country	Topic	PDI	LPO
Oeganda	Dairy	Stichting Global Exploration	Bukedi College Kachonga
Oeganda	Construction Sports and educational facility for teenage girls	Stichting Jab Uganda	Jab Boxing Foundation
Oeganda	Water and sanitation for girls at school	Stichting POWER (Zonta aan de Leede)	Zonta club Kampala
Oeganda	Capacity building of teachers VTC and Skills Training for MMB and deaf youths	Van Doorn Stichting	Pacer Community Polytechnic
Oeganda	My Global Impact 2022	Stichting Global Exploration	
Oeganda	WGK - Income-generating project for young people	Stichting Same Chance Uganda	KSD Foundation
Oeganda	Outlets for young people in agribusiness + Credit programme for teachers	Stichting Bona Baana	Masanafu Child And Family Support (MCAFS)
Oeganda	Establishment of integrated agriculture and small livestock project	Stichting KisoBOKa	Bulikimu Kisoboka NGO
Oeganda	Barlonyo water project	Stichting Otuke Harvest Foundation	NGO Otuke Harvest Foundation (Uganda)
Oeganda	Rain water harvesting and solar lighting	Stichting Global Exploration	Somero Uganda
Oeganda	Rehabilitation and Reintegration of Street Children in Jinja	Child of Hope	Child Restoration Outreach (CRO) Foundation (Uganda)
Ukraine	Early care for children with disabilities - year 2	Stichting Soft Tulip	National Assembly of Disabled Persons of Ukraine (NADU)
Ukraine	Water filters for clean drinking water following dam breach	Stichting Metadidomi	ECB Unie van Kerken
Pakistan	Project education in Pakistan	Marianne Kok-Kampen Stichting	Youth Development Association (YDA)
Pakistan	Renovation Morning Star primary school	Stichting Hope of Life	Morning Star primary school
Pakistan	Reforestation, solar panel for agriculture and chicken farming in Nowshera	Marianne Kok-Kampen Stichting	Youth Development Association (YDA)
Peru	Cooperation state school San Lucas	Stichting El Manguaré	Asociacion Civil ONGD "El Manguare"
Peru	Sex education for prevention of teenage pregnancy	Solid International VZW	Desarrollo Integral del Adolescente (Dia)
Peru	Education for deaf persons and their environment (2/3)	Stichting Oportunidades Iguales (StOI)	Asociación Holanda
Peru	Social welfare programme for the Cuzco region (year 2/3)	Stichting HoPe	Asociacion Civil Fundacion HoPe Holanda Peru
Peru	Sewing facilities for women in vulnerable position	Solid International VZW	Diamanta
Rwanda	Social inclusion and empowerment of deaf children and their families	Fynn Foundation	Inclusive Rwanda
Rwanda	improve hotel training	The Cornerstone Foundation	Over the Moon
Rwanda	Agricultural training for young unwed mothers	The Cornerstone Foundation	T&U Company Ltd
Rwanda	Sustainable mushroom production	Vlaams-Rwandese Vereniging Umubano vzw	Entraide et Developpement
Rwanda	dry barn phase 2	Comite Kisaro	ONG. CPPA. KISARO
Senegal	WGK - Textbooks for school in Senegal	Stichting ONG Education	Association Kalamben Asukaten
Senegal	Repairing roof 4 classes French-Arab school	VZW De Blokkendoos	ANDO
Sierra-Leone	Sustainable Hospital Organisation, year 2023	Stichting Lion Heart Foundation	Lion Heart Medical Centre (LHMC)
Sierra-Leone	finishing school roof	Stichting Hope for All (de eerste stap)	Movement of Faith Islamic Primary School
Somalia	Year 1: Sustainable education and income-generating fisheries project	Stichting Kaalo Nederland	Kaalo Nederland Garowe
Somalia	Establishing community centre	Stichting HIMILO	Isxilqaan Matabaan
Somalia	Recovery hospital	Stichting Afrika Daryeel	Horn Development Initiative
Sri Lanka	Furnishing multi-purpose room (library)	Stichting Mullai	OMI - Jaffna Province
Sri Lanka	Construction premature baby unit/child unit in hospital	Rockids Foundation	Caritas Valvuthayam Mannar
Sri Lanka	E-learning programme - phase 2	Rockids Foundation	Caritas Valvuthayam Mannar
Sri Lanka	Year 2 programme: Inclusive Society through Economic Development ISED	Friendship Foundation	Dutch-Lanka Friendship Foundation
Sri Lanka	Solar panels and support for women and children in Kilinochchi eo	Stichting Havonos	OMI - Jaffna Province
Sri Lanka	Home gardening	Rockids Foundation	Prosperous Life
Sri Lanka	WASH projects in rural areas (year 2)	Stichting Kansarmen Sri Lanka (SKSL)	Kansarmen S L Foundation (KSLF)
Sri Lanka	Solar panels for deaf school	Stichting tot Steun aan Dr. Reijntjes Dovenschool	Dr. Reijntjes School for the Deaf
Sri Lanka	Construction pre-school	Stichting Need 4 Care	EHED CARITAS Trincomalee
Sri Lanka	renovation of school kitchen	Stichting tot Steun aan Dr. Reijntjes Dovenschool	Dr. Reijntjes School for the Deaf
Sri Lanka	Vocational training for people with disabilities	Van Doorn Stichting	Daya Mina
Sri Lanka	Mobilising community for sustainable development and food security	Lions Club De Oude Duinen "We Serve"	Dimuthu Foundation
Sri Lanka	Internship project capacity building cooperatives	Stichting Studenten Zuid-Azië	Northern Co-operative Development Bank (NCDB)
Sri Lanka	At time of crisis: providing seed for poor farmers in cooperative setting	Stichting Studenten Zuid-Azië	Northern Co-operative Development Bank (NCDB)



Country	Topic	PDI	LPO
Sri Lanka	Year 2: encouraging self-reliance fishing communities	S2T Sri Lanka (Stichting Thuis en Toekomst Sri Lanka)	Miridiya
Suriname	Roof renovation and painting work shelter for children with multiple disabilities	Stichting CaritaSu	Mr. Huber Stichting
Tanzania	Distribution energy-efficient cooking stoves	Stichting Welstand aan kinderen Kagera (WakK)	Education and Environmental Conservation Program (EECP)
Tanzania	Radio station in a refugee camp	REF FM Foundation	Africa Afya Initiative (AAI)
Tanzania	Improving emergency and intensive care at Sengerema Hospital	Stichting Vrienden Sengerema Hospital	Sengerema designated District Hospital (SDDH)
Tanzania	Solar power for Clinic	Stichting Sopowerful	Africa Aminim Momella Clinic
Tanzania	Increasing access to ECD for children in Kilimanjaro region	Stichting Kidshare Foundation	Tanzania Women Research Foundation
Tanzania	MPDI ECD improvement in Maasai Community.	Stichting Kidshare Foundation	Maasai Pastoralist Devote Initiatives (MPDI)
Tanzania	Study room for girls' boarding school	Stichting Mazingira Nederland	Mazingira Community Development Forum
Tanzania	Food and water supply for Maasai ? Mama Maisha (phase III)	Stichting Stipulae	Mater Dei Africa (MDA)
Tanzania	Training and strengthening ENT doctors phase 1	Stichting AfriKNO	Doctors for the Destitutes (D4D) Foundation
Tanzania	follow-up training in emergency obstetric care	Stichting SINTAN IP	Mater Dei Africa (MDA)
Tanzania	Training and purchase of sewing machines and tools	For Iron I Gave Gold	Rafiki Social Development Organization
Tanzania	Renovation Orbomba Primary School	Stichting Global Exploration	High Peaks Expeditions LTD
Tanzania	Vocational training for vulnerable youths	Stichting Share	Opportunity Education Support
Tanzania	Participatory Grantmaking Pilot 2023		Foundation for Civil Society (FCS)
Tanzania	Climate mitigation and adaptation ? tree planting and education	Stichting Global Exploration	Tanzania Conservation and Community Empowerment Initiative (TACCEI)
Tanzania	Build water facility, set up & maintain team, develop strategic plan	SPOT Tanzania	Chamavita
Tanzania	Anybody Home: construction of community centre ? Phase III	Stichting Tan-kids	NGO ACODETA (Advocacy for Community Development Organization),
Togo	Water project	Stichting Femme	Association FEMME Togo (Femme Émancipée pour un Monde Meilleur et Épanoui)
Togo	Water for all	Stichting Tomoka Support	Tomoka
Togo	SERILO: agricultural equipment for 11 small cooperatives	Stichting ADRA Nederland	ADRA Togo
Chad	Construction of 4 classrooms for primary school	Association des Tchadiens en Hollande (ATH)	Association Espoir
Turkey	Participatory Grantmaking Pilot 2023		My Homeland
Zambia	Katemo Primary School expansion	Stichting Kambo	School Language Academy - SLA
Zambia	English language programme in group primary schools - phase 2	Stichting Kambo	School Language Academy - SLA
Zambia	Rehabilitation / construction of water supply at primary school in Nkulamaziba	ZAP - Zambia Allocation Program	ZAP - Foundation Zambia
Zambia	Expansion Hetty Denen Combined School - phase 2 - construction of 2 practical classrooms	Stichting Hetty Denen voor Zambia	Hetty Denen Combined School
Zambia	Conversion for dining hall shelter street children	Stichting Vrienden Home of Hope St. Lawrence	St. Lawrence Home of Hope
Zimbabwe	Clean water for 14 communities	Mpilo Foundation	iMpilo Zimbabwe Trust
Zimbabwe	Expansion of Nketa Business Training Centre and Vocational Training	Stichting Bulawayo	Bulawayo Projects Centre
Zimbabwe	Investing in small businesses	Stichting Taldeya	The Work Under The Tree Trust
Zimbabwe	Construction of two clinics	Diaconie Protestantse Gemeente Rotterdam-Zuid	Synod of the Reformed Church in Zimbabwe
Zimbabwe	Treating children with motor disabilities	Stichting Kufambatose - Samen op pad	Kufambatose Zimbabwe Trust
Zimbabwe	replacing solar batteries	Stichting Jabulani Kids Zimbabwe	King George VI Centre
South Afrika	Rahmaiye Primary School Library	Wings of Support	Biblione South Africa NPC
South Afrika	New bus for family-centred care	Wings of Support	Hands & Feet NPC
South Afrika	Accreditation for health promoter training	Stichting Vrienden van Health Promoters	Health Promotion South Africa Trust (HPSA)
South Afrika	Nomonde pre-school renovation	Stichting Platform Stedenband Oudtshoorn ZA	Rotary Oudtshoorn Zuid Afrika
South Afrika	Skill Training	South Afrika Fonds Koning Boudewijnstichting	Net vir Pret
South Afrika	Solar panels for crisis shelter children	Stichting Give a Child a Family Nederland	Give A Child a Family (GCF)
South Afrika	Independent living programme - camp session	Stichting vrienden van uMthombo	uMthombo Street Children
South Afrika	Renovation of pre-schools in township	Stichting Mzamomhle	Starting Chance Trust
South Afrika	Training, support & equipment nurseries year 2	Stichting Mzamomhle	True North Consulting NPC
South Afrika	Level 4 and 5 training for childcare teachers	Stichting Mzamomhle	The Early Education Centre (TEEC)

Country	Topic	PDI	LPO
South Afrika	WGK well for Sinethemba	Stichting Mzamomhle	Mzamomhle Foundation Trust
South Afrika	Phase 2 construction pre-school: Indoor and outdoor furnishing and teacher training	GAiN (Global Aid Network)	Motivation for Life Early Childhood Development
South Afrika	Dance studio project phase 1: site preparation and steel construction	Stichting Symbolon	Symbolon Charitable Trust
South Afrika	Dance studio project phase 2: construction	Stichting Symbolon	Symbolon Charitable Trust
South Afrika	Solar panels	Stichting Vrienden van HOKISA	HOKISA (Homes for Kids in South Africa)
South Afrika	Training staff HOKISA home	Stichting Vrienden van HOKISA	HOKISA (Homes for Kids in South Africa)
South Afrika	Solar panels for children's home of 60 disabled children	SAam Thuisfront	Agape Family Ministries
South Afrika	Year 1: mental health for children in townships	Stichting Little Lions Nederland	Little Lions Child Coaching NPC





## 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 Pijler**  
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 en 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 Fooi (Night of the Tip)**  
A national student initiative that raises money for projects together with Wilde Ganzen.
- **Nationale Postcode Loterij**  
In 2023 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 projects.
- **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 Universiteit**

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.

- **Vice Versa**

Platform for journalism on global issues. With  
articles and meetings such as the World Café,  
we are working with Vice Versa to promote global  
citizenship and try to raise awareness about our  
vision of poverty reduction in the sector.



# National Partner Organisations

## Change the Game Academy

**The following organisations carry out training and provide coaching:**

- CESE (Brazil)
- Association Burkinabè de Fundraising (Burkina Faso and other French-speaking countries in Africa)
- 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)
- The Institute for Monitoring and Evaluation (Sri Lanka)
- Assembly of Social Mobilization (Sri Lanka)
- Cooperation Committee for Cambodia and Advocacy Policy Institute (Cambodia)
- Advocacy and Policy Institute (Cambodia)
- Rhiza Babuyile (South Africa and other Southern African countries)
- SATUNAMA (Indonesia)
- Casa Gambia (Gambia)
- Corporación Podion (Colombia and Andes region)
- Nepal Center for Integrated Development (Nepal)

**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



# 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

Deadline for achieving the objectives below is 31 December 2024.

Objective	Result
<b>Management</b>	
<ul style="list-style-type: none"> <li>Renewed travel policy has been implemented: lessons learned from project trips are systematically fed back within the organisation via staff meetings or intranet.</li> </ul>	Partially achieved
<ul style="list-style-type: none"> <li>Cloud management and ICT has been researched and as much as possible purchased green.</li> </ul>	Partially achieved
<b>Human rights</b>	
<ul style="list-style-type: none"> <li>Implementation rules on 'child protection' are ready and effectively rolled out to partners.</li> </ul>	Partially achieved
<ul style="list-style-type: none"> <li>Policy plan to become more gender-sensitive is implemented.</li> </ul>	Partially achieved
<ul style="list-style-type: none"> <li>Policy plan to work from inclusion and diversity is prepared and implemented.</li> </ul>	Partially achieved
<b>Employees/work practice</b>	
<ul style="list-style-type: none"> <li>A growing percentage of our staff and Supervisory Board has a non-Dutch background, disability or other reduced job prospects.</li> </ul>	Achieved
<b>Environment</b>	
<ul style="list-style-type: none"> <li>Our catering is basically vegetarian, with an eye for diversity.</li> </ul>	Partially achieved
<ul style="list-style-type: none"> <li>Guideline for preventing environmental damage in projects is in use.</li> </ul>	Partially achieved
<ul style="list-style-type: none"> <li>Our CO2 emissions are offset annually through our own climate fund.</li> </ul>	Achieved
<ul style="list-style-type: none"> <li>Climate Fund expands with a growing number of projects.</li> </ul>	Partially achieved
<b>Consumer issues</b>	
<ul style="list-style-type: none"> <li>Feasibility study has been done on deployment of engagement marketing.</li> </ul>	Partially achieved
<ul style="list-style-type: none"> <li>Grant proposal for follow-up to Frame, Voice, Report! has been submitted.</li> </ul>	Achieved

Objective	Result
<b>Fair business practices</b>	
<ul style="list-style-type: none"> <li>Employees take the CSR policies of prospective suppliers into account in selection criteria.</li> </ul>	Initial phase
<ul style="list-style-type: none"> <li>Employees give business partners a score of at least 3.5 out of 5 in their supplier evaluation for purchases over €30,000.</li> </ul>	Initial phase
<b>Civic engagement</b>	
<ul style="list-style-type: none"> <li>Change the Game Academy Advisory Board is operational.</li> </ul>	Achieved
<b>Monitor and communicate achievement of CSR objectives</b>	
<ul style="list-style-type: none"> <li>In the annual report, we publish the extent to which we have achieved the CSR goals.</li> </ul>	Achieved
<ul style="list-style-type: none"> <li>Indicators are included in the organisation-wide measurement plan and KPI dashboard: progress is discussed biannually by the Management Team.</li> </ul>	Achieved



# Reserves and Funds

**Wilde Ganzen had the following reserves in 2023:**

**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 is set as a percentage of 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 and the ESG-criteria. When investing in individual stocks and bonds, these are assessed against these criteria by an independent party, such as Sustainalytics. Investments in funds should comply with Article 8 of the Sustainable Finance Disclosure Regulation (SFDR).

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.

## Results of savings and investment (in euro)

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023
Bond interest	67.646	52.035	62.693	63.434	94.397
Dividend	49.838	53.129	43.923	53.991	71.978
Gains of investment	951.007	525.374	1.032.031	-2.066.885	1.368.554
<b>Gross investment result</b>	<b>1.068.491</b>	<b>630.538</b>	<b>1.138.647</b>	<b>-1.949.460</b>	<b>1.534.929</b>
Investment costs	-54.131	-49.666	-50.965	-52.444	-67.670
<b>Net investment result</b>	<b>1.014.360</b>	<b>580.872</b>	<b>1.087.682</b>	<b>-2.001.904</b>	<b>1.467.259</b>
<b>Investment return</b>	12,2%	5,9%	10,0%	-16,2%	5,0%
<b>Average return 2019-2023 in %</b>	3,4%				
<b>Average return 2019-2023 in €</b>	429.654				
<b>Net result liquid assets</b>					
Interest on current bank accounts	649	-342	-14.962	-27.533	21.930

The annual average return is determined based on the value of the securities portfolio on the 1st of January and the 31st of December. As a result, the increase of the securities portfolio due to the donation for the Blue Ambition Fund of € 32 million in December 2023 had a significant effect on the investment return in 2023. This donation will be spent over a 20-year period.





# Budget 2024

in euro 1.000

**INCOME**

Income from individuals	10.363
Income from companies	70
Income from lottery organisations	1.009
Income from government subsidies	9.219
Income from other non-profit organisations	9.992

<b>Total income</b>	<b>30.653</b>
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**EXPENDITURE**

<b>Expenditures for objectives</b>	<b>32.133</b>
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<b>Fundraising costs</b>	
Fundraising costs	2.156

<b>Management and administration</b>	
Management and administration costs	923

<b>Total expenditure</b>	<b>35.213</b>
--------------------------	---------------

<b>BALANCE BEFORE FINANCIAL INCOME AND EXPENDITURE</b>	<b>-4.560</b>
--------------------------------------------------------	---------------

<b>Balance of financial income and expenditure</b>	<b>1.545</b>
----------------------------------------------------	--------------

<b>BALANCE OF INCOME AND EXPENDITURE</b>	<b>-3.015</b>
------------------------------------------	---------------



# Relevant Key Figures Annual Report

in euro

	Actual 2022	Actual 2023
Income from individuals	12.312.224	9.241.350
Income from companies	39.820	65.804
Income from lottery organisations	2.734.700	1.013.629
Income from goverment subsidies	4.232.523	5.328.553
Income from other non-profit organisations	8.709.352	42.606.302
Total income	28.028.620	58.255.638
Expenditure for objectives	23.212.062	28.816.952
Fundraising costs as % of total income	5,6%	3,5%
Expenditures for objectives as % of total income	82,8%	49,5%
Expenditures for objectives as % of total expenditure	90,9%	91,0%
Management and administration costs as % of total expenditure	2,9%	2,5%
Number of FTEs	44,1	46,9



# Annual Accounts 2023



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# Balance Sheet as at 31 December

after appropriation balance of income and expenditure in euros

ASSETS		2023	2022
<i>Tangible fixed assets</i>	A	242.175	318.032
<i>Receivables and accrued assets</i>	B	2.008.261	1.790.403
<i>Securities</i>	C	44.871.813	13.353.755
<i>Liquid assets</i>	D	<u>12.063.205</u>	<u>9.130.088</u>
		<u>58.943.279</u>	<u>24.274.246</u>
<b>Total</b>		<b><u>59.185.454</u></b>	<b><u>24.592.277</u></b>
<b>LIABILITIES</b>			
<i>Reserves and funds</i>			
- Reserves	E		
Continuity reserve	E1	4.073.807	4.469.663
Earmarked reserves	E2	8.869.568	9.386.729
Other reserves	E3	<u>0</u>	<u>128.011</u>
		12.943.375	13.984.403
Funds	F		
Designated fund(s)		<u>30.183.167</u>	<u>1.070.542</u>
		43.126.542	15.054.945
<i>Provisions</i>	G	1.251.580	1.355.970
<i>Long-term debt</i>	H	1.930.579	0
<i>Short-term debt</i>	I	<u>12.876.752</u>	<u>8.181.362</u>
<b>Total</b>		<b><u>59.185.454</u></b>	<b><u>24.592.277</u></b>

# Statement of Income and Expenditure

in euro

		Actual 2023	Budgeted 2023	Actual 2022
<b>INCOME</b>				
Income from individuals	J	9.241.350	9.948.468	12.312.224
Income from companies	K	65.804	40.000	39.820
Income from lottery organisations	L	1.013.629	1.042.980	2.734.700
Income from government subsidies	M	5.328.553	5.951.988	4.232.523
Income from other non-profit organisations	N	42.606.302	8.210.000	8.709.352
<b>Total income</b>		<b>58.255.638</b>	<b>25.193.436</b>	<b>28.028.620</b>
<b>EXPENDITURES</b>				
<b>Expenditures for objectives</b>	<b>O</b>			
Projects	O1	18.838.890	12.916.708	13.063.231
Programmes	O2	7.455.034	7.602.183	7.914.576
Information provision	O3	2.523.028	2.308.284	2.234.255
		28.816.952	22.827.175	23.212.062
<b>Fundraising costs</b>				
Fundraising costs	P	2.058.695	2.086.375	1.572.896
<b>Management and administration costs</b>				
Management and administration costs	Q	797.583	873.315	751.298
<b>Total expenditures</b>		<b>31.673.230</b>	<b>25.786.865</b>	<b>25.536.256</b>
<b>Balance before financial income and expenditure</b>		<b>26.582.408</b>	<b>-593.429</b>	<b>2.492.364</b>
<b>Balance of financial income and expenditure</b>	<b>R</b>	1.489.189	93.429	-2.029.437
<b>BALANCE OF INCOME AND EXPENDITURE</b>		<b>28.071.597</b>	<b>-500.000</b>	<b>462.928</b>
<b>Appropriation of balance of income and expenditure</b>	<b>S</b>			
<b>Addition/withdrawal from:</b>				
Continuity reserve		-395.856		774.396
Earmarked reserves		-517.161		262.722
Other reserves		-128.011		128.011
<b>Total reserves</b>		<b>-1.041.028</b>		<b>1.165.129</b>
<b>Total designated funds</b>		<b>29.112.625</b>		<b>-702.201</b>
<b>BALANCE OF INCOME AND EXPENDITURE</b>		<b>28.071.597</b>	<b>-500.000</b>	<b>462.928</b>



# Cash Flow Statement for 2023

in euro

## Cashflow Statement for 2023 in euro

2023

2023

2022

### Cashflow from operational activities

Balance of income and expenditure

Adjusted for:

- Depreciation on tangible fixed assets
- Change in value of financial fixed assets
- Change in value of securities
- Change in provisions
- Interest and dividend income

28.071.597

462.928

87.363

96.167

0

0

-1.368.554

2.066.885

-104.390

-217.865

-188.305

-89.892

### Gross cashflow from operational activities

26.497.711

2.318.223

Changes/movements:

- Receivables and accrued assets
- Debts and deferred liabilities
- Purchase of securities
- Sale of securities
- Interest received
- Dividend received

-217.858

1.148.436

6.625.969

3.093.737

-44.380.941

-6.886.353

14.231.437

2.859.358

116.327

35.901

71.978

53.991

### Net cashflow from operational activities

2.944.623

2.623.293

### Cashflow from investment activities

Investments in tangible fixed assets

-11.506

-48.757

Investments in financial fixed assets

0

0

### Total

-11.506

-48.757

### Total cashflow

2.933.117

2.574.537

Summarised as followed:

Liquid assets end of financial year

12.063.205

9.130.088

Liquid assets start of financial year

9.130.088

6.555.551

### Change in liquid assets

2.933.117

2.574.537

# **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 accounts have been prepared 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 going concern assumption.

## **Reporting period**

This annual accounts have been prepared 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 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 recognised at nominal value.

An asset is recognised in the balance sheet when there is reasonable assurance that its future economic benefits will accrue to the organisation and that these benefits can be reliably estimated. A liability is recognised 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 recognised 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 occurred, the size of which can be reliably estimated. Expenses are recognised when a decrease in future economic benefit, related to a decrease in an asset or an increase in a liability, has occurred, the size of which can be reliably estimated.

Grant commitments deserve special attention in this regard. These often relate to multi-year obligations. A grant commitment arises after the board/management has made a decision in this matter 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 results in 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 recognised in the balance sheet. Furthermore, assets and liabilities will no longer be recognised 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 allocated to the period to which they relate.

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



### Use of estimates

The preparation 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 recognised in the period for 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, other investments, liabilities, cash, long-term debts, creditors and other payables.

Financial instruments are recognised initially at fair value, 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 arising from ongoing programmes and interest relates to interest over the fourth quarter of 2023.

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

The accounting principles for the valuation of these items after initial recognition are listed below by item.

### Receivables

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

Dividends are recognised in the statement of income and expenditure when they are made payable.

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

After initial recognition, 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 repayment obligations of long-term debts which are 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 expenditure is capitalised only if it extends the useful life of the asset.

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

### Impairments

Fixed assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. 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 is determined of the cash flow generating unit to which the asset belongs.

### Disposal fixed assets

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

### Receivables and securities

The accounting 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 short-term risks 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*

The spending restriction of the earmarked reserves (Operational management assets, Expenditure on objectives and Bequests in progress) is determined by the board. They are not obligations and the board has the authorisation to remove these restrictions. The size of the earmarked reserve for bequests in progress is equal to 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) refer to 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; and
- 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 likely to be necessary to settle the provision and the losses.

#### *Provision for projects*

The provision for projects is formed for the committed premium to the projects and concerns the part of this committed premium related to the action result not yet received.



# Accounting Principles for the Determination of the Results

## **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 lead agency for the Giving for Change programme and is accountable 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 income from other non-profit organisations is recognised in the year it is received.

## **Expenditure for objectives and project obligations**

The project obligations are recognised as expenditure for their full term in the year in which the project decision is made and the committed action result and the allocated Wilde Ganzen premium result in an obligation. Any release of this obligation is recognised in the year in which it arises.

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 arises.

Other expenditures are recognised in the year in which the service is provided to Wilde Ganzen.

## **Fundraising costs**

The fundraising costs include all costs incurred to acquire the total income from fundraising, consisting of the direct fundraising costs and the related implementation costs of the own organisation.

## **Wages and salaries**

Wages, salaries, and social security charges are accounted for in the statement of income and expenditure under the terms of the employment to the extent they are payable to employees.

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

The realised and unrealised gains on investments are accounted for 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 are made payable. Interest income is recognised in the financial year to which it relates. Costs associated with the investments are deducted from the financial income.

### 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 based on the estimate time allocation of the individual employees relates for the purpose of the objectives, fundraising and management and administration. The costs are allocated pro rata and linked to the employee's salary costs.

The costs that are not directly attributable can be divided in percentage terms as follows:

	2023	2022
Personnel costs	79,4%	81,6%
Accommodation costs	3,9%	3,6%
Office and general costs	14,9%	12,7%
Depreciation and interest	1,8%	2,2%

### Pensions

Wilde Ganzen Foundation/IKON has a pension regulation which is classified as a defined pension scheme. The pension scheme is administered by Pensioenfonds Zorg en Welzijn (PFZW). This concerns an industry pension fund and Wilde Ganzen Foundation/IKON has no obligation to pay additional contributions in the event of a deficit at the industry pension fund, other than paying higher future contributions.

The accounting principle is that the pension charge to be recognised in the reporting period is equal to the pension contributions payable to the pension fund for that period. A liability is recognised to the extent that the contributions payable have not yet been paid on the balance sheet date. If the contributions already paid on the balance sheet data exceed the contributions due, an accrued asset is recognised to the extent this will be reimbursed by the pension fund or settled with future pension contributions.

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

### Leasing principles

#### Leasing

The organisation may enter into 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. The classification of a lease depends on the economic reality of the transaction rather than its legal form.

#### Operational leases

The foundation has entered into an operational lease as a lessee, whereby the lease objects are not capitalised. Lease payments in relation to the operational lease are recognised linearly in the statement of income and expenditure over the term of the lease.

### Accounting Principles for the Cashflow Statement

#### Presentation

The cash flow statement has been prepared using the indirect method, distinguishing between cash flows from operational, 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 the bid price.
- 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 rate for the remaining term, plus credit and liquidity surcharges.



# Notes to the Balance Sheet

## A. Tangible fixed assets in euro

The movements in the tangible fixed assets can be shown as follows:

	Building	Inventories	Hard-ware/ Software	Total 2023	Total 2022
<b>Acquisition value</b>					
Balance on 1 January	229.484	297.004	50.023	576.511	528.997
Investments	0	6.835	4.671	11.506	50.144
Divestments	0	0	0	0	-2.630
Balance on 31 December	<b>229.484</b>	<b>303.839</b>	<b>54.694</b>	<b>588.017</b>	<b>576.511</b>
<b>Decreciation</b>					
Balance on 1 January	62.626	150.680	45.174	258.480	163.556
Divestments	0	0	0	0	-1.243
Depreciation	22.948	59.829	4.586	87.363	96.167
Balance of 31 December	<b>85.574</b>	<b>210.509</b>	<b>49.760</b>	<b>345.843</b>	<b>258.480</b>
<b>Book value on 31 December</b>	<b>143.910</b>	<b>93.330</b>	<b>4.934</b>	<b>242.175</b>	<b>318.032</b>

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

## B. Receivables and accrued assets in euro

	2023	2022
Bequests	282.809	184.543
Interest on securities	62.615	51.731
Other subsidies to be recieved	0	0
Nationale Postcode Loterij	900.000	900.000
Programme receivables	675.039	527.861
Other receivables	87.799	126.269
<b>Balance on 31 December</b>	<b>2.008.261</b>	<b>1.790.403</b>

Programme receivables represent the balance amounts still to be received from cooperation partners under the Change the Game (€ 2.067) and Giving for Change (€ 672.972) programmes.

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

The receivables are retained for immediate use related to the objectives.

### C. Effects in euro

The securities are retained for investment.

	2023		2022
Equities	15.696.358	35,1%	4.623.121
Bonds	29.175.455	65,0%	8.730.634

<b>Balance on 31 December</b>	<b>44.871.813</b>	<b>100%</b>	<b>13.353.755</b>	<b>100%</b>
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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	4.623.121	8.730.634	13.353.755
Purchases	23.359.555	21.021.386	44.380.941
Sales/Redemptions	-13.123.763	-1.107.674	-14.231.437
Gains on investments	837.445	531.109	1.368.554
<b>Balance on 31 December</b>	<b>15.696.358</b>	<b>29.175.455</b>	<b>44.871.813</b>

The return (net of investment costs) on the investment portfolio for 2023 is 5,0% (over 2022: -16,2%), The annual average return is determined based on the value of the securities portfolio on the 1st of January and the 31st of December. As a result, the increase of the securities portfolio due to the donation for the Blue Ambition Fund of € 32 million in December 2023 had a significant effect on the investment return in 2023. This donation will be spent over a 20-year period. The return consists of the following components:

	Dividend/ coupons/ interest	Gains on Investments	Costs of Investments	Total 2023
Equities	71.978	837.445	0	909.423
Bonds	116.327	531.109	0	647.436
Investment costs	0	0	-67.670	-67.670
<b>Total net return 2023</b>	<b>188.305</b>	<b>1.368.554</b>	<b>-67.670</b>	<b>1.489.189</b>

### D. Liquid assets in euro

	2023	2022
Bank accounts	12.062.584	9.129.091
Cash resources	621	997

<b>Balance on 31 December</b>	<b>12.063.205</b>	<b>9.130.088</b>
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All liquid assets are retained for immediate use related to the objectives. A bank guarantee of € 39.041 has been issued in respect of the office rent. The increase in liquid assets is the result of the increase in payables and accruals.

### E. Reserves in euro

	2023	2022
E1 Continuity reserve	4.073.807	4.469.663
E2 Earmarked reserves	8.869.568	9.386.729
E3 Other reserves	0	128.011

<b>Balance on 31 December</b>	<b>12.943.375</b>	<b>13.984.403</b>
-------------------------------	-------------------	-------------------



The movements in the reserves can be shown as follows:

	Continuity reserve	Earmarked reserves	Other reserve	Total 2023	Total 2022
Balance on 1 January	4.469.663	9.386.729	128.011	13.984.403	12.819.274
Changes: addition to/withdrawals from reserves	-395.856	-517.161	-128.011	-1.041.028	1.165.129
<b>Balance on 31 December</b>	<b>4.073.807</b>	<b>8.869.568</b>	<b>0</b>	<b>12.943.375</b>	<b>13.984.403</b>

### E1 Continuity reserve

	2023	2022
Balance on 1 January	4.469.663	3.695.267
Addition/ withdrawal through the appropriated balance	-395.856	774.396
<b>Balance on 31 December</b>	<b>4.073.807</b>	<b>4.469.663</b>

The continuity reserve has been created to ensure continuity in the event of strongly disappointing revenue or unexpected expenditure.

The size of the continuity reserve is based on an annual risk analysis. The established continuity reserve amounts to € 4.073.807 as at 31 December 2023. This is 0,63 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 for objectives	Bequests in progress	Total 2023	Total 2022
Balance on 1 January	318.032	9.006.795	61.900	9.386.729	9.124.007
Changes/movements:					
Addition/ withdrawal through the appropriated balance	-75.857	-441.304	0	-517.161	262.722
<b>Balance on 31 December</b>	<b>242.175</b>	<b>8.565.491</b>	<b>61.900</b>	<b>8.869.568</b>	<b>9.386.729</b>

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

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

There is also an the earmarked reserves for expenditure for the objective. Should the income from fundraising not be sufficient to cover the premium on the projects or the programme commitments, these reserves will be used. The desired position based on the annual risk analysis has been set at € 12.481.308 excluding the continuity reserve and other earmarked reserves. Due to the increase in activities and the related costs, the desired size of this reserve has increased. As a result, the amount of this reserve as at 31 December 2023 is lower than the desired size.

The reserve for bequests in progress is created in connection with the processing and valuation of bequests with a right of usufruct. The size of this reserve is equal to the value of the relevant bequests.

### E3 Other reserves

	2023	2022
Balance on 1 January	128.011	0
Changes/movements:		
- addition through the appropriated balance	-128.011	128.011
- withdrawal through the appropriated balance	0	0
<b>Balance on 31 December</b>	<b>0</b>	<b>128.011</b>

The other reserve consists of the balance of income and expenditure 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 euro

	2023	2022
Balance on 1 January	1.070.542	1.772.744
Changes/movements:		
- addition to designated funds	33.628.845	1.213.817
- withdrawal from designated funds	-4.516.220	-1.916.018
<b>Balance on 31 December</b>	<b>30.183.167</b>	<b>1.070.542</b>

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. Under the agreements with third parties, they are given the right to determine the purpose for these resources.

The increase in the designated funds is related to the donation for the Blue Ambition Fund of € 32 million. This amount will be spent over a period of 20 years. A project amount of € 3.5 million has already been committed in 2023.

### G. Provisions for projects in euro

	2023	2022
Balance on 1 January	1.355.970	1.573.835
Changes/movements:		
- Endowments	4.607.322	4.182.811
- Withdrawals	-4.711.712	-4.400.676
<b>Balance on 31 December</b>	<b>1.251.580</b>	<b>1.355.970</b>

The provision for projects was formed on the basis of commitments on the balance sheet date in the form of premiums and specific contributions to cooperation partners. Wilde Ganzen intends to pay out this obligation regardless of whether there will be sufficient income in coming financial years. A disbursement will take place subject to individual assessment based on 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. As at 31-12-2023, this estimate is 90% of the committed premium for the projects that are not older than three years. The provision concerns the part of the committed premium related to the action result not yet received.

### H. Long-term debt in euro

	2023	2022
Long-term project obligations	1.615.183	0
Long-term programme obligations	315.396	0
<b>Balance on 31 December</b>	<b>1.930.579</b>	<b>0</b>

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.

Long-term programme commitments relate to amounts due to cooperating partners under the Change the Game programme (€ 153.592) and Strengthen the Roots programme (€ 161.804).

### I. Short-term debts in euro

	2023	2022
Short-term project obligations	5.442.516	3.543.685
Short-term programme obligations	1.312.154	2.129.398
Programme funding received in advance	5.511.084	1.627.641
Short-term debts and deferred liabilities	610.998	880.639
<b>Balance on 31 December</b>	<b>12.876.752</b>	<b>8.181.362</b>

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.

Short-term programme commitments relate to amounts due to cooperation partners under the Change the Game (€ 599.947), Giving for Change (€ 212.285) and Strengthen the Roots (€ 499.922) programmes.

The programme funding received in advance concerns the Giving for Change (€ 5.259.413) and Strengthen the Roots (€ 251.671) programmes.

Short-term debts and deferred liabilities consist of:

	2023	2022
Vacation days and holiday allowance	126.479	95.260
Payroll tax due	0	179.587
Pension contributions	0	43.433
Creditors	288.523	329.103
Other	195.996	233.256
<b>Balance on 31 December</b>	<b>610.998</b>	<b>880.639</b>

### Rights and obligations not Apparent in the Balance Sheet

#### Important financial rights

##### *Bequests with use of usufruct*

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

##### *Action result*

The pending action result for approved projects and the related liability are not recognised in the balance sheet until the action result is received.

##### *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 € 10.775.071, of which € 7.658.728 for Wilde Ganzen and € 3.116.343 for the consortium partners.

On 14 September 2023 the European Union awarded Wilde Ganzen Foundation a grant for the Connection for Global Change programme for the period 2024-2027. The total amount of the grant for the entire period is € 10.000.000. Wilde Ganzen's share is € 1.528.219 and the consortium partner's share is € 8.471.781.

##### *Nationale Postcode Loterij*

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

##### *Blue Ambition Fund*

A donation of over € 32 million has been received for the Blue Ambition Fund in 2023. The pledged donation also extends to the remaining assets, the exact amount of which is yet to be determined. This donation will be spent over a period of 20 years.

#### Important financial obligations

##### *Lease obligations*

The foundation has entered into a lease agreement for the premises in Amersfoort. The lease obligation is € 172.685 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 € 11.631 per year. The lease runs until January 2026.



# Notes to the Statement of Income and Expenditure

## J. Income from individuals in euro

	Actual 2023	Budgeted 2023	Actual 2022
Donations and gifts	6.642.883	6.048.468	6.231.212
Bequests	2.598.467	3.900.000	6.081.013
	<b>9.241.350</b>	<b>9.948.468</b>	<b>12.312.224</b>

Income from bequests in 2023 is about 1.3 million lower than budgeted. This income is always difficult to predict and in 2023 it came out lower than the long-term average assumed in the budget.

## K. Income from companies in euro

	Actual 2023	Budgeted 2023	Actual 2022
Income from companies	65.804	40.000	39.820

## L. Income from lottery organisations in euro

	Actual 2023	Budgeted 2023	Actual 2022
Income from the Nationale Postcode Loterij	1.013.629	1.042.980	2.734.700

Income from the Nationale Postcode Loterij consists of the annual contribution (€ 900.000) and the additional contribution for the Strengthen the Roots programme (€ 113.629).

## M. Subsidies from governments in euro

	Actual 2023	Budgeted 2023	Actual 2022
Income from the Giving for Change grant	5.328.553	5.951.988	4.232.523
Income from other subsidy providers	0	0	0
	<b>5.328.553</b>	<b>5.951.988</b>	<b>4.232.523</b>

## N. Income from other non-profit organisations in euro

	Actual 2023	Budgeted 2023	Actual 2022
Income from other non-profit organisations	8.063.284	5.910.000	6.689.776
Income from equity funds	34.543.018	2.300.000	2.019.576
	<b>42.606.302</b>	<b>8.210.000</b>	<b>8.709.352</b>

Income from other non-profit organisations was higher than budgeted due to the higher number of projects approved and the action result being received faster. Income from equity funds was higher than budgeted because of a donation of over € 32 million for the Blue Ambition Fund. This amount will be spend over a period of 20 years.

### O. Expenditures for objectives in euro

	Actual 2023	Budgeted 2023	Actual 2022
<b>O1 Project expenditure by sector</b>			
1. Education and training	6.271.627	4.869.599	5.120.786
2. Health	3.273.446	2.389.591	2.482.014
3. Water and sanitation	1.757.766	1.123.754	992.806
4. Care and welfare	2.309.508	1.459.588	1.436.955
5. Employment and income	3.052.679	1.924.589	1.724.346
6 Food security	1.143.385	1.136.670	901.363
7. Other	1.030.478	12.917	404.961
	<b>18.838.890</b>	<b>12.916.708</b>	<b>13.063.231</b>
<b>O2 Expenditures for programmes</b>			
Programme Change the Game	1.951.575	1.536.222	1.817.436
Programme Giving for Change	5.385.340	6.020.971	4.266.271
Programme Strengthen the Roots	118.119	44.990	1.830.869
	<b>7.455.034</b>	<b>7.602.183</b>	<b>7.914.576</b>
<b>O3 Information provision</b>	2.523.028	2.308.284	2.234.255
<b>Total expenditure for objectives</b>	<b>28.816.952</b>	<b>22.827.175</b>	<b>23.212.062</b>

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 under review is due to an increase in the number of approved projects and in addition an amount of € 3.5 million was committed to projects related to the Blue Ambition Fund.

The allocated staff and operational costs to the Giving for Change programme have been determined based on estimates. The actual costs reported to the subsidy provider may differ from these estimates, and as a result, there may be a difference between expenditures and income recognised in the financial statements.

### Expenditure rate

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

	Actual 2023	Budgeted 2023	Actual 2022
Total expenditure for objective(s)	28.816.952	22.827.175	23.212.062
Total income	58.255.638	25.193.436	28.028.620
<b>Expenditure as percentage of total income</b>	<b>49,5%</b>	<b>90,6%</b>	<b>82,8%</b>
Total expenditure for objective(s)	28.816.952	22.827.175	23.212.062
Total expenditure	31.673.230	25.786.865	25.536.256
<b>Expenditure as percentage of total expenditure</b>	<b>91,0%</b>	<b>88,5%</b>	<b>90,9%</b>

The lower expenditure as percentage of total income in 2023 is related to the donation for the Blue Ambition Fund of € 32 million. This amount will be spent over a period of 20 years. A project amount of € 3.5 million has already been committed in 2023.

### O. Fundraising costs in euro

	Actual 2023	Budgeted 2023	Actual 2022
Operational costs of own organisation	598.187	679.245	574.522
Costs of direct marketing	2.672.022	2.066.260	1.805.735
Other fundraising costs	124.498	374.000	95.506
Charged costs to information provision objective	-1.336.011	-1.033.130	-902.868
	<b>2.058.695</b>	<b>2.086.375</b>	<b>1.572.896</b>

The higher costs for direct marketing compared to the budget is caused by higher costs for face-to-face recruitment due to increased prices and because of the decision to run two DRTV campaigns in 2023 in addition to the planned activities.

### Fundraising cost rate

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

	Actual 2023	Budgeted 2023	Actual 2022
Total income	58.255.638	25.193.436	28.028.620
Fundraising costs	2.058.695	2.086.375	1.572.896
<b>Fundraising cost rate</b>	<b>3,5%</b>	<b>8,3%</b>	<b>5,6%</b>

The lower fundraising cost rate in 2023 is related to the donation for the Blue Ambition Fund of € 32 million. This amount will be spent over a period of 20 years.

### P. Management and administration costs in euro

	Actual 2023	Budgeted 2023	Actual 2022
Management and administration costs	<b>797.583</b>	<b>873.315</b>	<b>751.298</b>
Management and administration cost rate as % of total expenditures	<b>2,5%</b>	<b>3,4%</b>	<b>2,9%</b>

The costs of management and administration are determined by the estimated time allocation of the individual employees for the purpose of the objectives, fundraising and management and administration. The costs are allocated pro rata and linked to the salary costs of the employees.

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

	Actual 2023	Budgeted 2023	Actual 2022
<b>Interest income and investment income</b>			
Dividend	71.978	50.000	53.991
Interest	116.327	62.000	35.901
Gains on investments	1.368.554	31.429	-2.066.885
	<b>1.556.859</b>	<b>143.429</b>	<b>-1.976.993</b>
<b>Investment costs</b>			
Bank charges securities	67.670	50.000	52.444
	<b>1.489.189</b>	<b>93.429</b>	<b>-2.029.437</b>

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



### R. Notes on appropriation of balance of income and expenditure

		Actual 2023	Budgeted 2023	Actual 2022
<b>Continuity reserve (1)</b>	F1			
Withdrawal/addition Continuity reserve		-395.856		774.396
<b>Earmarked reserves (2)</b>	F2			
Addition/withdrawal Operational management assets earmarked reserve		-75.857		-47.410
Addition/ withdrawal Expenditure for objectives earmarked reserve		-441.304		330.592
Addition/withdrawal Bequests in progress earmarked reserves		0		-20.460
		<u>-517.161</u>		<u>262.722</u>
<b>Other reserves (3)</b>	F3			
Withdrawal/allocation Other reserves		-128.011		128.011
<b>Total withdrawals from/additions to reserves (1) to (3)</b>	<b>F</b>	<b>-1.041.028</b>		<b>1.165.129</b>
<b>Designated funds (4)</b>				
Withdrawal/allocation to designated funds		29.112.625		-702.201
<b>Total appropriated balance (1) to (4)</b>		<u><b>28.071.597</b></u>	<u><b>-500.000</b></u>	<u><b>462.928</b></u>

The large amount added to the designated funds in 2023 is related to the donation for the Blue Ambition Fund of € 32 million. This amount will be spent over a period of 20 years. A project amount of € 3.5 million has already been committed in 2023.

### S. Notes for expenditure distribution in euro

Summary specification and distribution of costs for 2023 by purpose

Allocation	Expenditure for projects	Expenditure for programmes	Information provision	SubTotal expenditure for objectives	Fundraising costs	Management and administration costs	Total	2023
<b>Charges</b>								
Subsidies and contributions	16.944.631	6.358.358	0	23.302.989	0	0	23.302.989	
Communication costs	0	0	1.924.841	1.924.841	1.460.509	0	3.385.350	
Personnel costs	1.504.522	871.039	475.112	2.850.673	475.112	633.483	3.959.268	
Accommodation costs	73.830	42.744	23.315	139.888	23.315	31.086	194.289	
Office and general costs	282.709	163.673	89.276	535.658	89.276	119.035	743.970	
Depreciation costs	33.198	19.220	10.484	62.902	10.484	13.978	87.364	
<b>Total</b>	<b>18.838.890</b>	<b>7.455.034</b>	<b>2.523.028</b>	<b>28.816.952</b>	<b>2.058.696</b>	<b>797.583</b>	<b>31.673.230</b>	

The communication costs included under Information provision have been accounted for in 2022 as Subsidies and contributions.

A specification of the expenditure model is included in the annexes. The comparative figures for 2022 have been adjusted accordingly.

### Notes to the operational costs in the expenditure model in euro

	Actual 2023	Budgeted 2023	Actual 2022
<b>Personnel costs</b>			
Wages and salaries	2.899.220	2.849.585	2.619.652
Employee insurance	449.886	441.040	408.305
Pension insurance	372.253	429.340	305.494
Sickness benefit received	-87.731	0	-41.316
Other personnel costs	325.640	267.325	313.490
	<b>3.959.268</b>	<b>3.987.290</b>	<b>3.605.625</b>
<b>Accommodation costs</b>			
Rent and service charges	188.956	158.540	151.174
Other accommodation costs	5.333	5.875	7.143
	<b>194.289</b>	<b>164.415</b>	<b>158.317</b>
<b>Office and general expenses</b>			
Office costs	74.899	72.800	65.203
Automation	340.682	262.295	275.273
Other general expenses	328.389	283.600	219.011
	<b>743.970</b>	<b>618.695</b>	<b>559.487</b>
<b>Depreciation costs</b>			
Depreciation	87.364	81.350	95.972
<b>Total operational costs</b>	<b>4.984.891</b>	<b>4.851.750</b>	<b>4.419.401</b>

Rent and service charges and automation costs are higher than budgeted due to higher than expected price increases and settlements related to previous years. The other general expenses are higher because of the support hired regarding the Blue Ambition Fund.

### Workforce

The average number of employees was as follows:

	2023	2022
Number of FTEs	46,9	44,1

### Remuneration Management Board in euro

	2023	2022
<b>Name</b>	C. de Jong	C. de Jong
<b>Position</b>	Director	Director
<b>Employment</b>		
Nature (duration)	indefinite	indefinite
Hours (FTE)	36	36
Part-time percentage	94%	94%
Period	1/1-31/12	1/1-31/12
<b>Remuneration</b>		
<b>Annual income</b>		
Gross wage/salary	98.521	95.189
Individual choice budget	16.059	15.516
Holiday allowance		4.355
Year-end bonus		
Other income components		
<b>Total annual income</b>	<b>114.580</b>	<b>115.060</b>
Taxable allowances/additions		
Employer's pension contribution	17.359	14.627
Pension compensation		
Other long-term benefits		
	<b>131.939</b>	<b>129.687</b>
<b>Total remuneration</b>	<b>131.939</b>	<b>129.687</b>

The annual income of the individual executives remains within the maximum limit of € 133.639 (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 € 221.400 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 allowance for its work.

### Signature

Amersfoort, 14-5-2024

### Management:

Mr. C. de Jong

### Supervisory Board:

Ms. A.T. van der Wal

Ms. M.C.M. Senten MBA

Ms. P. Eenhoorn

Mr. R.J.T. van der Veen

Mr. T. de Ruijter RA



# Other Data

## **Other Data**

### **Post balance sheet events**

There are no post balance sheet events with significant financial impacts for the organisation.

### **Branch offices**

The organisation does not have branch offices.

# Annexes

## Annex: Model of expenditure in euro

### Specification and distribution of costs by purpose

Expenditure	Project expenditure on 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
<b>Expenses</b>							
Subsidies and contributions	5.641.012	2.944.299	1.581.022	2.077.286	2.745.731	1.028.417	926.863
Communication							
Personnel costs	500.868	261.426	140.380	184.443	243.795	91.314	82.297
Accommodation costs	24.579	12.829	6.889	9.051	11.963	4.481	4.038
Office and general expenses	94.116	49.123	26.378	34.658	45.810	17.158	15.464
Depreciation and interest	11.052	5.769	3.098	4.070	5.380	2.015	1.816
<b>Total</b>	<b>6.271.627</b>	<b>3.273.446</b>	<b>1.757.766</b>	<b>2.309.508</b>	<b>3.052.679</b>	<b>1.143.385</b>	<b>1.030.478</b>

Expenditure (continued)	Sub-total expenditure for projects(i)	Programme Change the Game	Programme Giving for Change	Programme Strengthen the Roots	Sub-total expenditure for programmes (ii)	Information provision (iii)	Sub-total expenditure for objectives (i) - (iii) = (a)
<b>Expenses</b>							
Subsidies and contributions	16.944.631	1.218.104	5.124.970	15.284	6.358.358		23.302.989
Communication						1.924.841	1.924.841
Personnel costs	1.504.522	582.562	206.800	81.677	871.039	475.112	2.850.673
Accommodation costs	73.830	28.587	10.148	4.008	42.744	23.315	139.888
Office and general expenses	282.709	109.467	38.859	15.348	163.673	89.276	535.658
Depreciation and interest	33.198	12.855	4.563	1.802	19.220	10.484	62.902
<b>Total</b>	<b>18.838.890</b>	<b>1.951.575</b>	<b>5.385.340</b>	<b>118.119</b>	<b>7.455.034</b>	<b>2.523.028</b>	<b>28.816.952</b>

Expenditure (continued)	Sub-total expenditure for objectives (a)	Fundraising costs (b)	Management and administration costs (c)	Total 2023 (a) - (c)	Budgeted 2023	Total 2022
<b>Expenses</b>						
Subsidies and contributions	23.302.989			23.302.989	17.656.358	18.414.554
Communication	1.924.841	1.460.509		3.385.350	3.278.758	2.702.299
Personnel costs	2.850.673	475.112	633.483	3.959.268	3.987.289	3.605.625
Accommodation costs	139.888	23.315	31.086	194.289	164.415	158.317
Office and general expenses	535.658	89.276	119.035	743.970	618.695	559.487
Depreciation and interest	62.902	10.484	13.978	87.364	81.350	95.972
<b>Total</b>	<b>28.816.952</b>	<b>2.058.696</b>	<b>797.583</b>	<b>31.673.230</b>	<b>25.786.865</b>	<b>25.536.255</b>

### Annex: Overview of designated funds in 2023 in euro

Name	Starting balance	Gifts	Projects	Final balance
	(a)	(b)	(c)	(a t/m c)
Aanpakkers tegen Corona fonds	596	413	0	1.009
Apodophoria Fonds	280	0	0	280
B.J. Kuikfonds	32.753	0	-3.934	28.819
Blue Ambition Fund	0	32.037.509	-3.478.644	28.558.865
De Tantes	313	20.000	-20.000	313
Familie Groenendijk Fonds	0	10.000	-10.000	0
FEMI-fonds	5.137	0	0	5.137
FEMME	0	10.000	-10.000	0
Fonds Aardbeving Haïti	560	0	0	560
Fonds Beroepsonderwijs West-Afrika	7.175	0	-7.174	1
Fonds Kinderen	4.839	3.898	0	8.737
Fonds Project van de Week	54.902	7.357	-62.864	-605
Gerritdina Educatie Fonds	10.823	10.000	-15.000	5.823
Heijmerink Reith Fonds	10.438	85.000	-85.261	10.177
Het Jan van der Snel Fonds	0	265.000	0	265.000
Honaert Fonds	101	25.000	-25.000	101
John Kok Fonds	0	10.000	0	10.000
Leef!	3.000	14.985	-12.500	5.485
Mathieu Beurskens - Idai Fonds	-15	0	0	-15
MRC Holland	1.002	0	0	1.002
Nacht van de Fooi	76	51	0	127
Onderwijs en gezondheid Lesotho	17.615	0	0	17.615
Reitera van het Hof	139.852	0	-125.038	14.814
SAS Fonds	5.488	0	0	5.488
Sector fund Drinking water and sanitation	283.336	12.797	5.558	301.691
Sector fund Sustainability, climate change and energy	7.944	1.140	22.692	31.776
Sector fund Health (curative and preventive)	96.535	190	-4.664	92.061
Sector fund Agriculture, livestock, forestry, fisheries	28.720	1.200	-2.652	27.268
Sector fund Education and training	24.673	8.131	11.394	44.198
Sector fund Care and welfare	30.822	5.658	-10.781	25.699
Spaap Fonds	10	107.610	-105.498	2.122
Stichting BEA Rotterdam	20.540	10.000	0	30.540
Stichting RAM van Schalkwijk	180	40.000	-39.286	894
Stichting Virtutis Opus	21.241	201.380	-204.223	18.398
Stichting Weeshuis te Nijkerk	7.207	0	0	7.207
Subsidies en programmes	159.606	-5.024	-154.582	0
't Trekpaert	0	125.000	0	125.000
Temminck Groll Fonds	19.620	10.000	-20.000	9.620
Training PDI	570	0	0	570
Van der Lee-van Groeningenfonds	0	10.000	-9.688	312
Wilde Ganzen-Partindag	4.725	1.550	0	6.275
X Fonds	275	500.000	0	500.275
Anonymous funds	69.603	100.000	-149.075	20.528
<b>Total</b>	<b>1.070.542</b>	<b>33.628.845</b>	<b>-4.516.220</b>	<b>30.183.167</b>

### Annex: Project overview by sector in euro

Sectors	Starting balance	Action result	Premium	Payments	Final balance
	(a)	(b)	(c)	(d)	(a t/m d)
1. Education and training	1.272.659	2.713.693	1.762.838	4.405.449	1.343.741
2. Health	686.561	1.498.675	964.217	2.299.403	850.050
3. Water and sanitation	371.203	649.170	363.193	1.234.727	148.839
4. Care and welfare	264.222	1.151.349	645.218	1.622.293	438.496
5. Employment and income	99.085	785.878	509.738	1.202.718	191.982
6. Food security	226.553	371.426	238.898	803.161	33.716
7. Other	623.403	1.005.323	4.087.609	1.665.459	4.050.876
<b>Total</b>	<b>3.543.685</b>	<b>8.175.514</b>	<b>8.571.711</b>	<b>13.233.210</b>	<b>7.057.699</b>



## INDEPENDENT AUDITOR'S REPORT

To: the Supervisory Board of Stichting Wilde Ganzen/Ikon

### Report on the audit of the financial statements 2023 included in the annual report

#### ***Our opinion***

We have audited the financial statements 2023 of Stichting Wilde Ganzen/Ikon based in Amersfoort.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Stichting Wilde Ganzen/Ikon as at 31 December 2023 and of its result for 2023 in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2023;
2. the statement of income and expenditure for 2023; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### ***Basis for our opinion***

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

We are independent of Stichting 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.

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

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains all the information regarding the management report and the other information as required by the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

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

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

The Board is responsible for the preparation of the management report and other information in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

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

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

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

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

The Supervisory Board is responsible for overseeing the foundation's financial reporting process.

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

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

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

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

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements.

Our audit included e.g.:

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

We communicate with the Supervisory Board 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.

Was signed Amersfoort, June 10th 2024.

WITh Accountants B.V.  
Drs. J. Snoei RA



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Adopted by the Executive Board on 14 May 2024  
Approved by the Supervisory Board on 14 May 2024

