

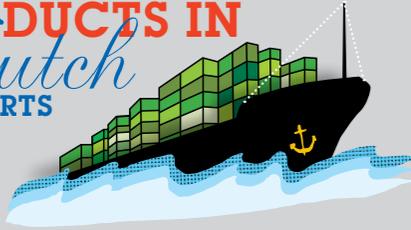
HARVEST
FROM **RESTORED**
area



ONLY
RESPONSIBLE
SOY BY
2015



Sustainable
PRODUCTS IN
Dutch
SEAPORTS



ANNUAL REPORT

2012



affected
COMMUNITIES
ARE BEING HEARD

ANNUAL REPORT

2012



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ANNUAL ACCOUNTS 2012



This annual report presents an account of Both ENDS' work in 2012, done in collaboration with a large number of civil society organisations (CSOs) from developing countries, The Netherlands and elsewhere. These CSOs serve a wide range of constituencies and it is only through partnership with them that we are able to pursue our mission. We feel privileged to share their agenda and to join forces with the people in these organisations.

THE YEAR 2012 STARTED OFF POSITIVELY FOR BOTH ENDS: IN FEBRUARY WE RECEIVED FINANCING FROM THE 'NATIONALE POSTCODE LOTERIJ' (DUTCH POSTCODE LOTTERY) TO SET UP SMALL GRANTS FUNDS. THE LOTTERY ACKNOWLEDGES THE IMPORTANCE OF STRONG RELATIONS BETWEEN BOTH ENDS AND LOCAL ORGANISATIONS, OF LOCAL FUNDS, AND THEREFORE SUPPORTS US IN MAKING OUR PARTNERS' STORIES HEARD IN THE NETHERLANDS. IN 2012, WE DEMONSTRATED THAT A SUSTAINABLE AND FAIR ECONOMICAL SYSTEM CAN AND WILL ONLY BE REALISED IF ECONOMIC ACTIVITIES HAVE STRONG LOCAL TIES AND SUPPORT.



LOCAL APPROACH

In Sri Lanka we worked with local environmental organisations, a local tea producer and the Dutch embassy to combine sustainable entrepreneurship and forest management with local economic development, thus clearing the way for the promising Rich Forests model, which will be further developed in the years to come.

In order for measures to successfully help people arm themselves against climate change, it is vital that these people can take part in deciding on how they will adapt. To make sure this doesn't just mean joining in the conversation and that there will actually be funding for local initiatives, we invited local partners to take an active part in international climate finance negotiations.

DUTCH POLITICS

Domestic political developments created new openings for Both ENDS' agenda. Having one minister for both Trade and Aid makes the consequences of free trade and Dutch investment- and tax treaties for people and the environment both visible and debatable. At the same time, the increasing inward focus of Dutch international policy is cause for concern. It is unrealistic

to simply assume that Dutch trade will stimulate fair and sustainable global development.

In Dutch policy debates, Both ENDS continues to highlight the consequences of Dutch public investments for people and nature in developing countries. We share the information we receive from our local partners with the involved companies and public bodies to improve decision-making and reduce negative impacts. On page 36 you will find a report on how this process made the governments of the EU and India aware of the consequences that liberalising international trade will have for small Indian producers.

FUTURE

In 2013 Both ENDS will continue its active involvement in the Dutch and EU political and public debate on trade and aid, in close cooperation with the members of the Fair, Green and Global (FFG) Alliance, Both ENDS being the alliance's lead agency. We will continue to strive for a more transparent international trade- and investment policy. We will also help brainstorm ideas on how to optimally use Dutch trade, so that in the future, public means from our country can make a positive contribution to a sustainable world

PROMISING INITIATIVES

2013 will also be the year in which we develop a number of long-term 'social enterprise' collaborations. The Rich Forests Initiative, for instance, will seek to join up with companies that want to incorporate reforestation and forest conservation in their business model. This year, initiatives in Africa will join our sustainable water management network. Both ENDS' initiatives aimed at Dutch production chains, like soy, palm oil and biomass, strengthen the role local groups have in making these chains become more sustainable. A good example is the Soy Observatory, to be developed in 2013, in which local NGOs will monitor the social and environmental impacts of the soy chain.

We are making steps towards a green and fair world, a world already in existence in many places and one which can become real if we join forces. Our annual report 2012 gives an overview of our activities together with our Dutch and international partners. These were made possible especially by the huge efforts of our team and the support of Both ENDS' board.

ALL OVER THE WORLD, PEOPLE ARE BECOMING AWARE THAT WE ARE PUSHING THE LIMITS OF THE EARTH'S ECOSYSTEMS, AND THAT THIS DEVELOPMENT IS CAUSING POVERTY AND LEAVES MILLIONS OF PEOPLE POWERLESS. DESPITE THIS NOTION, AND DESPITE ACTIONS TAKEN TO REDUCE THE HARM OUR CURRENT ECONOMIC PRODUCTION AND CONSUMPTION SYSTEMS CAUSE, A SUSTAINABLE WORLD IS STILL NOWHERE NEAR.

SMALL STEPS IN THE RIGHT DIRECTION

Many people in many countries unite to turn the tide and to improve their lives. Civil society organisations such as farmers' associations, women's organisations and trade unions take action and develop sustainable solutions to cope with the effects of climate change, land degradation or ecosystem damage. Since many small steps in the right direction will eventually lead to a truly fair and green world, Both ENDS supports these local sustainable initiatives in various ways.

PILLARS OF FAIR AND GREEN ECONOMIES

Our activities and efforts focus on sustainable water management, land use and capital flows, because these are the pillars for global sustainable production and fair and green economies. The income of rural communities often comes from the land they work on, the forests they live in, and the water they use for fishing and irrigation. Access to, and control over land and water determine their quality of life. The use of these resources is under serious threat from international capital flows, for example through investments in large infrastructure projects, large-scale agriculture or mining, and through financial policies and trade agreements.

- We support local initiatives, for instance by assisting in finding the necessary information and helping with fundraising. We also develop and extend strategic networks and start joint initiatives and projects.
- We engage in joint efforts to replicate successful initiatives in other areas, reaching out to individual experts, organisations, institutions and companies that are interested in increasing the positive impacts of these initiatives.
- We introduce the insights and experiences of Southern civil society to policy makers in The Netherlands, in Europe and globally.
- We identify and propose policies that promote sustainable development, and assure their implementation and effective use.
- We challenge rules and regulations that institutionalise non-sustainable developments and inequities.



A WORD FROM THE BOARD

BOTH ENDS WANTS TO CONTINUE TO BE A WELL-KNOWN ORGANISATION WITH A STRONG SOUTHERN SUSTAINABLE ECONOMY NETWORK. TO REALISE OUR STRATEGY2015, EXTRA FOCUS WAS GIVEN TO FUNDRAISING, EXTERNAL COMMUNICATION AND STRATEGIC PARTNERSHIPS. WE RECRUITED A SENIOR COMMUNICATIONS OFFICER TO CREATE MORE VISIBILITY AND TO USE EFFECTIVELY THE HUNDREDS OF STORIES FROM OUR SOUTHERN PARTNERS IN OUR STRIVE FOR A MORE SUSTAINABLE DUTCH POLICY.

ORGANISATION

As the board of Both ENDS, we were engaged directly in the first years of the implementation of the Strategy2015. This allowed the organisation to benefit fully from the knowledge and experience of the different board members. In 2012, we took a step back and focused primarily on the diversification of funds, the development of strategic collaborations and the broadening of the board itself. When it came to other areas - internal organisation, communication, fundraising and HR-policy - we functioned as a sounding board for the management.

In 2012 our treasurer Kees Telkamp withdrew: last autumn he was succeeded by Juultje van der Wijk. With her background in finance, she has the necessary knowledge for this specific role in the board. Additionally, she encourages Both ENDS to start a dialogue with the financial sector about sustainability.

FINANCES

We've kept up the level of our reserves in 2012. Over 1.6 million euro in total was transferred to our partners within various collaborations; a raise of over 200.000 euro compared to 2011. The percentage of expenditure directly contributing to our goals has risen to 86% in 2012. Within Both ENDS, we implemented new labour regulations and made preparations for an ISO certification process. The ISO certificate, which we got at the beginning of 2013 will help confirm Both ENDS' image of professionalism and dependability.

The financial basis was broadened through close cooperation with local funds in our partners' regions. Both ENDS began laying the foundations in the US and UK in order to prepare for fundraising activities. Partnerships with European NGOs and scientific institutes enabled us to raise new funds within the EU

and international programmes. In 2012, together with a number of local funds in Brazil, Central and Eastern Europe and South and South-East Asia we helped set up, we saw to it that these funds will be able to grow and become more easily accessible to regional social organisations. In this way, the rapidly growing wealth of these regions can actively contribute to global philanthropy.

BOTH ENDS IN 2013

Both ENDS' central task for 2013 will be to explore and develop new strategic partnerships with scientific institutes, companies and (semi) public institutions. We also need to find more different funding channels. Both ENDS is a strong networker. Using this strength to enter into new relationships, to strengthen the existing ones and to keep the dialogue going, we will get closer and closer to our primary goal: a green and fair world. In 2013, as before, the board will support Both ENDS to be the best networker, watchdog and inspirator it can be.

THANK YOU!

Both ENDS and our partners benefit from the generous financial support offered by our financiers for which we express our great appreciation.

We would also like to thank:

Paul Arlman • De Baak • Irene Dankelman • Douwe Jan Joustra • Kirkman Company • Sjef Langeveld • Raet • Frits Schlingemann • Techsoup

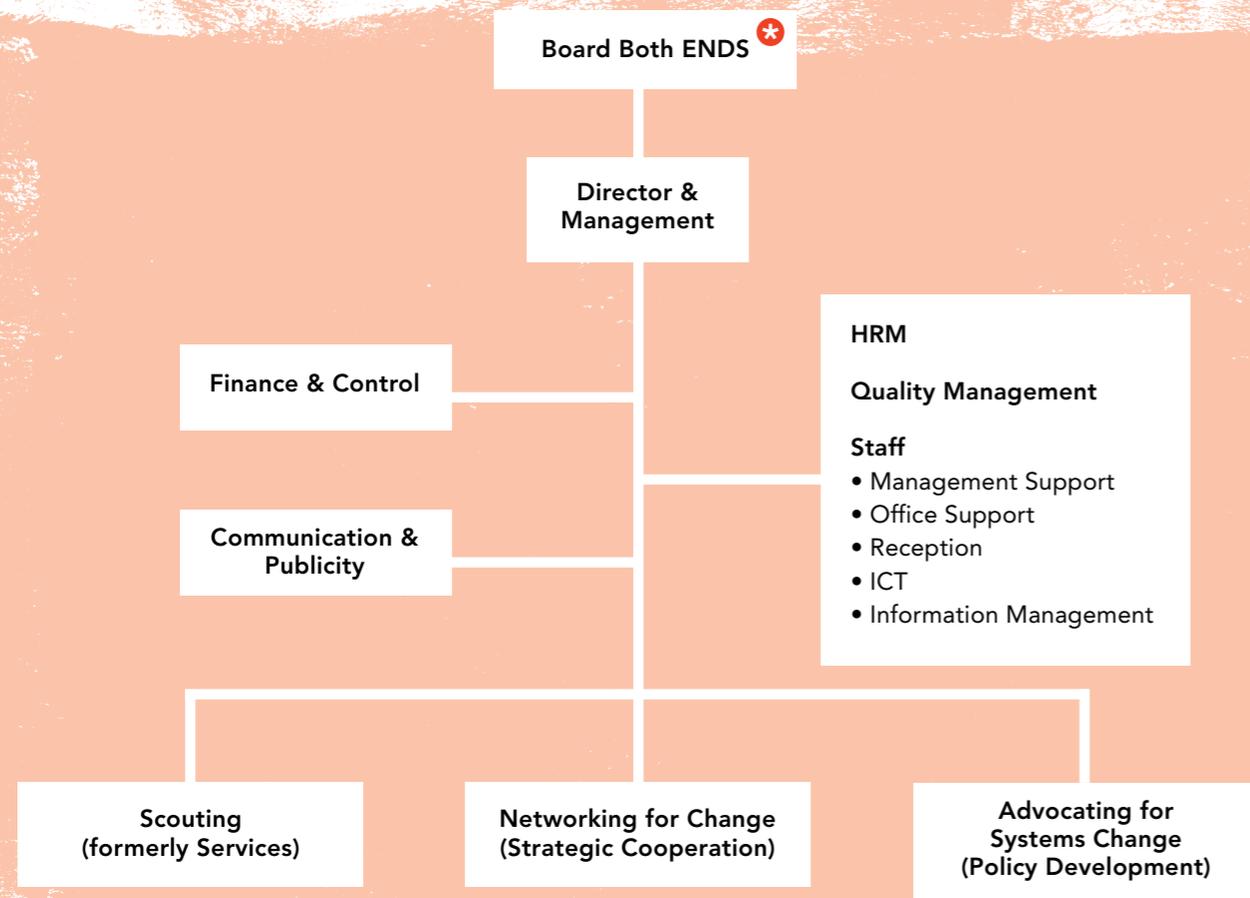
Our volunteers and interns in 2012:

David Aparici Plaza • Marlies van Beek • Bibi Bermon • Effie Eleftheriadou • Paul Gravemaker • Renske de Haan • Jeroen van der Heijden • Jasmijn van Houten • Shazade Jameson • Jorieke Kloek • Diogo Pereira da Silva • Michel Pasman • Marije Rosing • Nynke Schaap • Wytse Sonnema • Itam van Teeseling • Leonie Wezendonk • Roy Winter • Emile Yesodharan • Eleanora Zito • Peter Zomer

And finally we wish to express our gratitude to the members of the board for supporting us and dedicating their time.



BOTH ENDS ORGANISATIONAL CHART 2012



BOTH ENDS BOARD

Lara van Druten, Chair • Ton Dietz • Jacqueline Duerinck • Ruud Schuurs, Secretary • Kees Telkamp, Treasurer (until July 2012) • Juultje van der Wijk, Treasurer (as of July 2012)

BOTH ENDS MANAGEMENT

Daniëlle Hirsch, Director • Paul Wolvekamp, Deputy Director • Anneroos Goudsmit • Tamara Mohr • Lieke Mur

* Members of the board give their services for free. The board oversees the general administration and operation of Both ENDS. Their expertise in advising on initiatives, legal questions, accounting, management and other strategic issues strengthens the foundation. The board meets four times a year. Each member is appointed for a period of four years, which may be extended by one four year period, to a maximum of eight years. The board appoints a chair, a secretary and a treasurer from its midst.

BOTH ENDS STAFF

Steven Baitali • Sanderijn van Beek • Ruud van den Bercken • Tineke Cordesius • Izabella Dias • Mehmet Doganc • Annelieke Douma • Anouk Franck • Mariken Gaanderse (until February 2012) • Piet Jan Geelkerken (until May 2012) • Nathalie van Haren • Masja Helmer • Maaïke Hendriks • Martien Hoogland • Burghard Ilge • Pieter Jansen • Remi Kempers • Huub Kistermann • Gijsbert Koeter • Marianne van Meer • Debora Nienhuis (until July 2012) • Christa Nooy • Madhu Ramnath • Lieke Ruijschoot (as of February 2012) • Annemarie Schaapveld (until July 2012) • Huub Scheele • Eva Schmitz • Tobias Schmitz • Tim Senden (until August 2012) • André van der Vlucht (as of October 2012) • Desirée Vonk (as of October 2012) • Marie José van der Werff ten Bosch • Leonie Wezendonk (as of September 2012) • Wiert Wiertsema • Karen Witsenburg

SINCE BOTH ENDS IS A PROFESSIONAL ORGANISATION WITH EXPERIENCED, SKILLED EMPLOYEES, WE PAY ATTENTION TO PERSONAL GROWTH AND DEVELOPMENT ON THE ONE HAND, BUT STIMULATE A HIGH LEVEL OF SELF-RELIANCE AND AUTONOMY ON THE OTHER. OUR STAFF POLICY IS AIMED AT BRINGING OUT THE BEST IN EVERYONE, THUS GETTING THE RESULTS WE NEED TO REACH THE GOALS ESTABLISHED IN OUR STRATEGY2015.

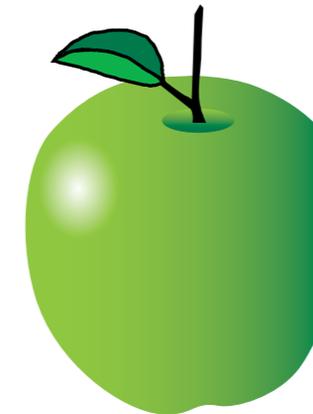
PLANNING AND RESULTS

At the start of each year, employees and their seniors make a work plan defining the expected results and personal development objectives for the coming year. The management team evaluates all plans and assures they are in line with the Both ENDS Strategy2015. During the year there are several moments at which the employee and the senior review the results. If necessary, they adjust the plans so the employee can work as efficiently as possible and to the best of his or her abilities.

VOLUNTEERS, INTERNS AND SECONDEES

Besides our employees, a number of people work for Both ENDS as volunteers, interns or seconded through Pantar, the reintegration office of Amsterdam. Each new colleague gets an extensive introduction, always according to the same procedure. The progress and development of Both ENDS' staff members seconded through Pantar are reviewed according to Pantar protocols. Before they start working for us, interns and volunteers come to an agreement with Both ENDS on the desired results for the period of time they will be with us. For each of them, we look for the most suitable and expert colleague from within our organisation to coach them. Throughout the years, we have had much success in coaching trainees and volunteers. Many of them subsequently found employment in international development, science or with the government.

BOTH ENDS STRIVES FOR A SUSTAINABLE AND FAIR WORLD. OF COURSE, WE PAY ATTENTION TO SUSTAINABLE MANAGEMENT WITHIN OUR ORGANISATION. THIS IS PARTLY REFLECTED IN THE FOLLOWING MEASURES.



- Since October 2008 we have been using solar panels for part of our own electricity. We use externally supplied renewable energy for our further electricity needs.
- Our daily lunch is completely organic and vegetarian and products like coffee, tea, detergent, hand soap and dishwasher tablets have an eco-label.
- Over half of our employees cycle to work. The others travel by public transport.
- We use paper with the following environmental certifications: PEFC, FSC, ISO, carbon neutral and Euro-Blume and paper, glass and cartridges are collected separately for recycling.
- The nature of our work requires a lot of travel, including air travel. Whenever possible, we try to use conference calls and other ways of communication to avoid unnecessary travelling.



IN 2012 WE CONTINUED THE COMMUNICATION STRATEGY WE INITIATED IN 2011. WHILE OUR PUBLIC HAS ALWAYS CONSISTED MOSTLY OF POLICY MAKERS, SCIENTISTS, THE MEDIA AND OUR PARTNER ORGANISATIONS, WE INCREASINGLY FOCUS ON CHARITABLE FOUNDATIONS, DONORS AND INTERESTED CITIZENS. IT REQUIRES NEW, OPEN AND ATTRACTIVE WAYS OF COMMUNICATION TO SHOW THEM THE IMPORTANCE AND THE RESULTS OF THE WORK WE DO WITH OUR PARTNERS.

INTERACTIVE

We are in the process of making our website more interactive. The emphasis is on images and personal stories, but specialised information is still available. Several employees have posted weblogs in 2012, reporting on their work with partner organisations. We also published a concise summary on the site of our best results over the last five years, which will be updated regularly.

SOCIAL MEDIA

We are increasingly communicating through social media, doubling our followers on Facebook, where our friends primarily consist of interested citizens and Southern partner organisations, but also on Twitter where our followers are mostly policy makers, journalists, development organisations, scientists and Dutch citizens. This allows us to actively engage in the Dutch political and public debate on international development.

PRESS

Both ENDS found its way to the Dutch media a number of times in 2012. The press published articles and opinion pieces about subjects exposed by Both ENDS, sometimes together with other organisations. After a radio-interview with one of our employees about development bank FMO's involvement in the construction of the Barro Blanco dam in Panama, questions were asked in the Dutch parliament. We have also produced a number of our own publications, alone or in conjunction with partners. These can be found on our website under 'publications'.

YOU CAN FIND US THROUGH:

Facebook:
www.facebook.com/both.ends
Twitter:
www.twitter.com/both_ends
Website in Dutch:
www.bothends.nl
Website in English:
www.bothends.org



HARVEST
FROM **RESTORED**
area

COMMUNITIES OF CHANGE ALLIANCE

Everything in the world seems to get bigger, better, faster. Agriculture, livestock keeping and fisheries are done at an increasingly large-scale to produce with utmost efficiency. Nevertheless, a very large part of the world's population provides for their needs and those of others by producing on a *small scale*. These small (female) farmers are often invisible in policy processes, while they are the key to sustainable food production and land and water use.

SUSTAINABLE AND EFFECTIVE

Together with Cordaid, we form the 'Communities of Change' (CoC) Alliance. In cooperation with organisations in Southern countries, we work towards green and fair local economies by stimulating sustainable agriculture and agro-ecology, and by supporting small (female) farmers and improving their position in policy processes. The methods we use come from these local communities themselves and have proven to be very effective. When last year we brought these methods to the attention of the CoC network, many involved organisations showed a great interest. In the coming years, some will work on forest restoration through *Analog Forestry* within the Rich Forests Initiative, which is to start in 2013. Others will work on certification through *Participatory Guarantee Systems*, and on joining the discussions about water

resources management and land use planning using the *Negotiated Approach and Participatory Land Use Planning*.

MAKING OURSELVES HEARD

In the build-up to the UN Rio+20 conference on sustainable development in June 2012, we cooperated with IBON International to present an alternative for the current way of thinking about the Green Economy concept. We organised side events in both New York and Rio de Janeiro to put our campaign 'Rights for Sustainability' on the agenda. We also talked to Dutch policy makers and gave presentations about Rio+20, amongst others to the political party GroenLinks, several ministries and at the Open University. During the 'Rio aan de Maas' event in Rotterdam, we presented the first copy of the booklet 'Denkend

aan Duurzaamheid' ('Imagining Sustainability', see also page 47) to the Prince of Orange. At the conference in Rio de Janeiro, we also gave this book to a number of prominent policy makers, such as State Secretary Ben Knapen (Foreign Affairs) and State Secretary Atsma (Infrastructure and the Environment).

NAME OF PROGRAMME: Communities of Change **FINANCED BY:** Ministry of Foreign Affairs (DGIS) **ALLIANCE PARTNER:** Cordaid **PROJECT PARTNERS:** IBON-Europe (Belgium), CENDEP (Cameroon), IAFN, FANCA (Costa Rica), Development Institute (Ghana), Keystone (India), Sawit Watch, Jaringan Madu Hutan, Telapak (Indonesia), KOAN (Kenya), ASTM (Luxembourg), Aedes, ANPE (Peru), NTFP-Task Force, IBON, Anthrowatch, Samdhana, Lasiwwai (Philippines), LEAT (Tanzania), AgriProFocus, SNV, Hivos, Oxfam Novib (The Netherlands), NAPE (Uganda), Forest Peoples Programme (UK), CBD (Vietnam).



THE POWER OF DRYNET

In the past 40 years, 30% of the planet's arable (food-producing) land has become unproductive due to erosion. Especially for people living off those lands and having little prospect for assistance from their government or others, this means an everyday struggle.

STRONG INTERNATIONAL NETWORK

Both ENDS is co-founder, fundraiser and currently holder of the Secretariat of Drynet; a network in which civil society organisations from all over the world work together to counter erosion and land degradation in drylands, and to improve the living conditions of dryland communities. Being part of this international network has drastically improved the knowledge base and negotiating position of Drynet members in a few years' time.

GOVERNMENT SUPPORT

Drynet's Bolivian partner Probioma, for instance, didn't have much clout with the national authorities when acting independently. Under the banner of Drynet, Probioma's expertise has been recognised by the Bolivian government, which now takes the issue of desertification

and drought very seriously, and also finances projects that encourage sustainable land and water management.

UN CLIMATE NEGOTIATIONS

In 2012, Drynet continued to reach out to local organisations and communities living in drylands, so they could be at the heart of land use planning and management efforts. Drynet partners, for example, were actively involved in the UN Climate Change negotiations in Doha. Another good example is Drynet's active participation in the regional consultation concerning the Great Green Wall for the Sahara and the Sahel Initiative (GGWSSI).

NAME OF NETWORK: 'Drynet: a springboard to promote resilience in the drylands'

FINANCED BY: Swiss Agency for Development and Cooperation, PSO

PROJECT PARTNERS: Probioma (Bolivia), CAREC (Central Asia), OLCA (Chile), CARI (France), LPPS (India), CENESTA (Iran), GRET (Madagascar), GCOZA Mali (Mali), ENMIYA (Mauritania), DCG (Norway), SCOPE (Pakistan), ENDA (Senegal), EMG (South Africa), TEMA (Turkey).

REGREENING DRYLANDS IN A NATURAL WAY

If it is possible to turn once fertile green lands and forests into degraded, dry desert areas, it should be possible to do the opposite as well. That is what

farmers in Niger's southern Maradi and Zinder provinces must have thought twenty years ago when they started protecting the trees which spontaneously regenerated in their fields. And they were right: their efforts successfully turned parts of the Sahel into green areas. The area of land restored to a forested landscape now covers 5 million hectares. This makes it Africa's largest reforestation initiative.



ASSISTED NATURAL REGENERATION

In West Africa, so-called Assisted Natural Regeneration (RNA) is increasingly viewed as the solution to the ecological and food security crisis affecting this region in the seventies. RNA means that farmers restore the original vegetation on their own land to guarantee access to a wide variety of products and improve the soil's fertility. 'Assisted' means that agroforestry techniques are used to manage vegetation growth. Both ENDS is actively involved in the promotion of RNA in two projects.

INCREASING YIELDS

The Turing Foundation's financial support has allowed Both ENDS, together with VU-CIS (VU University Amsterdam) and CRESA (Niger's agricultural research and extension agency), to spread this successful farmer-led restoration method to

other areas in Niger. The number of farmers adopting RNA rose from around sixty in 2011 to over a hundred in 2012 in the area of Dogondoutchi. These farmers introduced techniques like ways of pruning which allow young trees to grow faster. New biomass increases the availability of water in the soil, and the falling leaves improve soil fertility. Eventually, this results in higher yields of cereals, animal fodder and fruits.

WHAT ARE THE ECONOMIC BENEFITS?

But apart from the environmental benefits, what are the results of all these natural regeneration efforts on an economic and social level? Both ENDS initiated an inventory of RNA's revenues. In cooperation with partner organisations in Burkina Faso, Mali and Niger, a selection of households in each location was regularly surveyed during



PROFIT
GREEN
FROM
DRYLANDS

the 2011/ 2012 growing season. The relationship between RNA, agriculture and animal husbandry was monitored, as well as the division of labour and income between men and women. The results of the research show a close correlation between ecology and the livelihoods of the participating households. Besides other benefits like producing more animal fodder (which prevents farmers from having to sell their livestock in the dry season), the most important conclusion is that yields of cereals

increased due to increased availability of compost, while the availability of a wide variety of fruits improved.

NAME OF PROJECT: Initiatief voor een Groener Niger phase 1 & 2 **FINANCED BY:** Turing Foundation **PROJECT PARTNERS:** CRESA (Niger), VU-CIS (The Netherlands).

NAME OF PROJECT: 'Creating an NGO platform in the inventory of revenues from Natural Regeneration in West Africa' **FINANCED BY:** PSO **PROJECT PARTNERS:** newTree, ICI Conseil (Burkina Faso), Saheleco (Mali) and CRESA (Niger).

PROMOTING SUSTAINABLE SOY

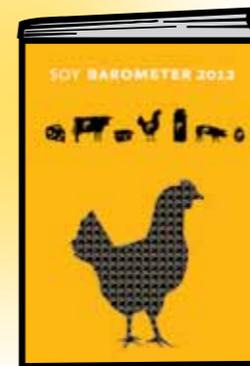
Soy provides income, especially in countries in Latin America, but its production also has major social, ecological and economic consequences. The Netherlands is the world's second largest importer of soy and can therefore play an important role in promoting more responsible soy production. Both ENDS runs the secretariat of the Dutch Soy Coalition (DSC), formed in 2004 by a number of Dutch civil society organisations. The DSC makes consumers aware of

the negative impacts of current soy production and maintains a dialogue with policy makers and companies about possible solutions. The Dutch Soy Coalition also works closely together with Latin American civil society organisations.



SOY BAROMETER 2012

In 2012, the DSC published the second Soy Barometer, monitoring the progress of the commitments of the Dutch feed sector to use only certified soy by the year 2015. The research shows that in 2011 only 7% of the 2.4 million tonnes of soybeans processed in Dutch food chains – for products intended for the Dutch market and for export – was produced responsibly. The members of the DSC will continue to monitor this progress in the coming years.



SOY
FROM PLANT
TO PLATE

STRONG CIVIL SOCIETY

Both ENDS believes a strong local civil society is key in addressing the issues that come with soy production. Within the Ecosystem Alliance (page 28) and together with civil society organisations from soy producing countries (Paraguay, Brazil, Bolivia and Argentina) we organised two meetings to devise a joint strategy to monitor land use change and expansion of the agricultural frontier. Our joint focus in the coming period will be on knowledge building, analysing regional and global scenarios, and proposals for action.

NAME OF PROJECT: The Dutch Soy Coalition
SUPPORTED BY: ICCO/Kerk in Actie, IUCN NL, Solidaridad, Stichting Natuur & Milieu, Milieudedefensie, WWF Netherlands, Oxfam Novib
PROJECT PARTNERS: ICV, ISA, Reporter Brasil, Casa Comun (Brazil), FARN, Fundación Pro Yungas, Fundación Humedales, (Argentina), Probioma (Bolivia), Guyra Paraguay (Paraguay).

JATROPHA PRODUCTION IN GHANA AND ETHIOPIA

Around 2005, jatropha (and the oil extracted from it) was said to be a miracle biofuel crop that could provide energy and income to households in degraded areas, while supplementing the ever-growing international demand for energy. A few years later, these claims have proven to be too optimistic. Between 2011 and 2012 we did research in Ghana and Ethiopia to look for ways to make jatropha cultivation beneficial to local communities.

WHAT WAS ACHIEVED?

Unfortunately, jatropha cultivation on the plantations we researched seems to have failed. There are several reasons for this failure, such as weak government support, absence of small-scale technology for the use of jatropha oil, high costs of tree planting and a disappointing international market for jatropha oil. However, in the mountainous Amhara area in Ethiopia, the small-scale introduction of jatropha was relatively successful because of a strong tradition in land management and agroforestry, and a close cooperation between the communities and the government. The jatropha project will continue in 2013, but it will take a slightly different direction. The research will focus on the direct impacts of jatropha investments on community relations in the studied areas.

NAME OF PROJECT: Assessing the socio-economic implications of industrial biofuel plantations **FINANCED BY:** NWO-WOTRO Science for Global Development **PROJECT PARTNERS:** Africad (Canada), Hoarec (Ethiopia), Kwame Nkrumah University (Ghana), Both ENDS (The Netherlands), RECA (Niger).

BIOFUEL PRODUCTION IN WEST KALIMANTAN

In West Kalimantan, Indonesia, the authorities plan to drastically increase the mass production of palm oil. Biofuels are very profitable and their worldwide demand is growing fast, but, evidently, the rights and needs of local people living in the areas

where all this expansion is to take place are often forgotten and overlooked.

DEFENDING LAND RIGHTS

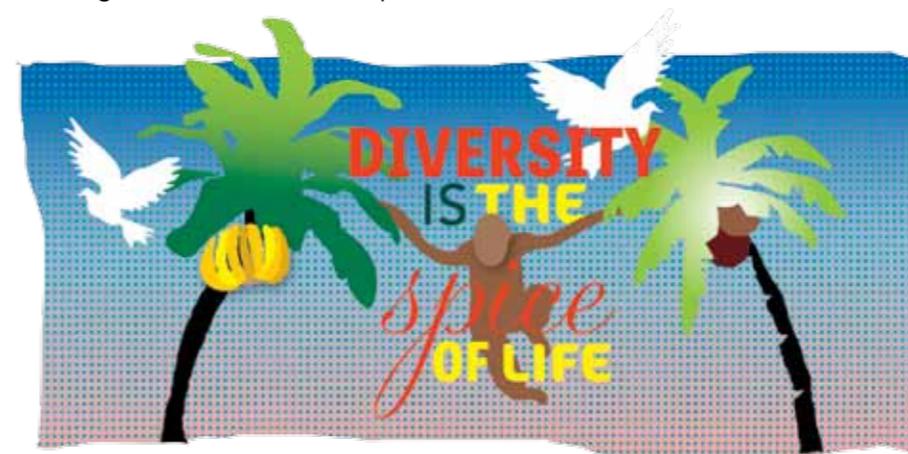
Both ENDS is leading a Participatory Land Use Planning (PLUP) project in the Pontianak and Sanggau districts of West Kalimantan. Communities make maps, for instance, indicating exactly which piece of land belongs to them. The next step is

to convince the local authorities to recognise these borders, make them official, and involve the local communities in the spatial planning of the area. In this way, these communities claim their (land) rights and are involved in the decision-making process. Fortunately, the local government of Sanggau has shown to be more and more receptive towards PLUP.

WHAT DID 2012 BRING?

Based on the experiences in Kalimantan, Both ENDS and ICRAF made a compilation of guidelines for Participatory Land Use Planning, which will be launched in 2013. Also, we made a movie "Mapping our Future" that shows the importance of community mapping and land use planning for rural villages in Kalimantan, as a way to protect human rights when facing the biofuel industry.

NAME OF PROJECT: Sustainable Biofuel Production in West Kalimantan **FINANCED BY:** Ministry of Foreign Affairs (DGIS) **PROJECT PARTNERS:** ICRAF (Indonesia), Cordaid, VU-CIS, WageningenUR (The Netherlands)



RESOLVING LAND-RELATED DISPUTES

The rapid expansion of large-scale agriculture in many developing countries causes numerous conflicts over land, water and other natural resources. People who have lived on these lands and in these forests all their lives generally have no choice but to move or cooperate.



ROUNDTABLE ON SUSTAINABLE PALM OIL

Palm oil for instance contributes substantially to regional incomes, stimulates economic development in some regions, and is an important and affordable food ingredient. However, the large-scale production of palm oil unfortunately is often the cause of deforestation, loss of biodiversity, pollution, land expropriation and human rights violations. Both ENDS initiated and helped develop a 'Dispute Settlement Facility' (DSF) under the aegis of the 'Roundtable on Sustainable Palm Oil' (RSPO). The DSF facilitates mediation in land-related disputes between plantation companies and local communities.

MEDIATION

In 2012 the Dispute Settlement Facility became fully operational as a unit within the RSPO Secretariat. Both ENDS backed the DSF and helped form a multi stakeholder DSF Advisory Group. Some first cases were already brought before the DSF. The Malay University, Both ENDS and the DSF conducted a capacity needs assessment to enhance DSF's ability to assist disputing parties in effectively engaging in negotiations. The RSPO DSF experience was shared with parties involved in the development of a The Hague Biomass DSF initiative and with other interested players. The DSF capacity assessment was also part of a larger action research program into power dynamics in multi stakeholder platforms, which we carried out together with experts from Indonesia, Malaysia and The Netherlands.

BIOMASS DISPUTE SETTLEMENT FACILITY

Dispute settlement facilities can be effective in helping to resolve conflicts over land caused by palm oil and other large-scale biomass production. However, they will only be truly helpful if they provide a lasting mediation rather than a quick fix. In order for a DSF to be transparent, accessible and effective, key lessons from past successes, failures and possibilities need to be analysed. This is the reason why Both ENDS, ICW and Oxfam Novib started a project (which will officially take off in 2013) to explain to Dutch and European policy makers that it is necessary to support (financially and otherwise) such dispute settlement facilities. We will do this by identifying lessons learned from previous landuse-related disputes and resolution experiences, generating clear and practical recommendations for

policy makers, a roadmap for future steps, and putting some of the recommendations into practice.

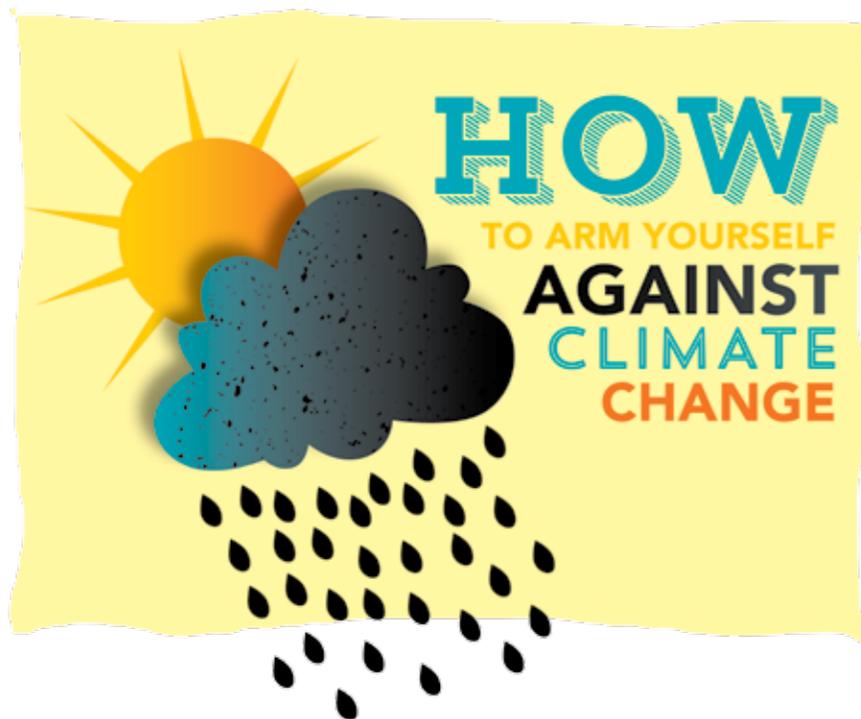
NAME OF PROJECT: RSPO DSF **FINANCED BY:** Ministry of Foreign Affairs (DGIS) – Ecosystem Alliance, DOEN Foundation, Oxfam Novib **PROJECT PARTNERS:** Sawit Watch (Indonesia), Malay University-UPUM (Malaysia), Aidenvironment, Oxfam Novib (The Netherlands), FPP (UK), members DSF Advisory Group, RSPO (international), various local parties.

NAME OF PROJECT: Power in Multi Stakeholder Processes **FINANCED BY:** PSO **PROJECT PARTNERS:** Malay University (Kuala Lumpur), RSPO, Tanjungpura University (Pontianak), Wageningen UR (The Netherlands), etc.

NAME OF PROJECT: Biomass Dispute Settlement Facility **FINANCED BY:** Oxfam Novib **PROJECT PARTNERS:** Oxfam Novib (The Netherlands) and international and local experts.

ECOSYSTEM ALLIANCE

Good ecosystem management is of vital importance for a fair society and, in general, ecosystems and natural resources prove to be best preserved in the hands of the very people living in them. Not only should local communities have the right to manage their own natural resources, they also have ample knowledge and experience of how to do so in a sustainable way.



EXPANDING EXISTING NETWORKS

Clearly, an important basis to protect ecosystems worldwide is to help build a strong local civil society. This is exactly what the Ecosystem Alliance aims to do. Formed by Both ENDS, Wetlands International and IUCN Netherlands, together with over a hundred partner organisations in 16 countries, the program aims to strengthen civil society through training, sharing experiences, joint lobby and, most importantly, expanding already existing networks.

ECOSYSTEM MANAGEMENT

In 2012, Both ENDS and partners focused on boosting the key role of civil society in integrating ecosystem-livelihood concerns in water management. We did this through joint work in the regions and by organising two capacity-building meetings in Benin and

Uganda (see Negotiated Approach in Africa, page 33). Together with our partners we also participated in the World Water Forum 6, the Stockholm Water Week and in Rio+20, strongly advocating the involvement of local residents in ecosystem management.

NAME OF PROGRAMME: Ecosystem Alliance **FINANCED BY:** Ministry of Foreign Affairs (DGIS) **ALLIANCE PARTNERS:** Wetlands International and IUCN Netherlands **PROJECT PARTNERS:** Taller Ecologista (Argentina), newTree (Burkina Faso), Prerak, Samata, WTI, LIFE, Keystone, RCDC, NCF (India), Telapak (Indonesia) and many others.

ADAPTATION TO CLIMATE CHANGE

Our 'ADAPTS' (short for 'adaptation strategies') programme, consisting of pilot projects in four river basins around the world, came to an end in 2012. The programme aimed to empower communities to better adapt to climatic changes and to integrate their strategies in bottom-up water management planning. An independent evaluation of ADAPTS, which was commissioned by the Dutch Department of Development Cooperation (DGIS) that funded ADAPTS, concluded that the key added value of ADAPTS is the practicality of the approach – the "how-to" of adaptation and water management.

PREPARING FUTURE STEPS

The important first steps we took need follow-up, and the large potential for replication of these steps in other rivers basins, for example in Ghana, needs to be tapped. Both ENDS and partners have therefore been promoting the approach and trying to get new funds. Though funding for a large follow-up programme has not materialised yet, we did make preparations for a project which will start in 2013. We will monitor the development of the 'Green Climate Fund' and propose ways for this large international fund to reach local actors and bottom-up adaptation programmes such as ADAPTS. Meanwhile, our partners continue their important work in the basins, hopefully with more support in the future.

NAME OF PROJECT: 'Adaptive water management at the local scale' (ADAPTS)
FINANCED BY: Ministry of Foreign Affairs (DGIS) **PROJECT PARTNERS:** Action for Development, Borena zone water resource office (Ethiopia), Development Institute, Water Resources Commission (Ghana), Institute for Environmental Studies at Vrije Universiteit Amsterdam, ACACIA Water (The Netherlands), Asociación Especializada para el Desarrollo Sostenible (AEDES), Ministry of Environment (Peru), Centre for Social Research and Development (CSR, Vietnam).

THE RIGHT TO WATER AND SANITATION

Nearly 800 million people lack access to clean water and over 2.5 billion people have no access to sanitation. For years, we have supported local, national and international initiatives to promote the right to clean water and adequate sanitation around the world. Although the human right to water and sanitation is a fundamental right, which was finally recognised by the UN General Assembly in July 2010, this right is not sufficiently integrated into national policies and cooperation programmes. So, we need to keep working on this.

WORLD WATER FORUM MARSEILLE

We made ourselves heard at the World Water Forum in Marseille in 2012 by engaging in various activities. Together with a global coalition of 87 NGOs, we strongly advocated the recognition of the right to water and sanitation on all levels, and we organised the so-called 'Citizens Forum', challenging governments to implement a bottom-up approach to water management (see projects involving 'Negotiated Approach', page 32-33). Representatives of the Indian and French government who participated in the event shared their opinions on this and were very receptive to ideas for alternative ways to manage water resources.

BRINGING THEORY INTO PRACTICE

Together with our partners in Uganda and Bangladesh, we organised a national-level training session on the right to water

and sanitation. Local partner organisations were trained on the concept of the right to water and sanitation. Now they are in dialogue with their national governments so that their demands concerning this fundamental right are integrated into the national policies.

NAME OF PROJECT: 'Promotion of the Human Right to Water and Sanitation'
FINANCED BY: Simavi **PROJECT PARTNERS:** Development Organisation of the Rural Poor (DORP) (Bangladesh), National Association for Women's Action in Development (NAWAD) (Uganda).



GETTING OUR ACT TOGETHER

Whole villages in Indonesia are forced to move from the land they have lived on for generations to make room for palm oil plantations. The River Mekong in Asia, on which millions of local residents depend for their livelihood, is blocked by the construction of large dams. In the Andes, the large-scale mining industry forms a serious threat to the living environment of the local population. These are just a few examples of great abuses of natural resources all over the world.

KNOW YOUR RIGHTS

Often, however, these people do not sit by and watch their lives fall apart. They can have far greater influence on such interventions and policies when they know what rights established nationally and internationally they can claim, when they are provided with relevant information, and when they engage in dialogue with the right actors in the process. Both ENDS uses three approaches that have proven to be effective. The *Rights Based Approach* is mainly focused at making people aware of their rights concerning land and water, and to ensure that these are actually acknowledged. The main aim of the *Negotiated Approach* is for local communities to play an active part in the management of their natural resources. *Participatory Land Use Planning* focuses on mapping local landownership and land use, to use in negotiations with authorities and companies.

BEST PRACTICES

All these approaches aim to strengthen the position of local communities, and to come to a more sustainable and fair use of natural resources. They thus have many elements in common. At the end of 2011, Both ENDS initiated a project to compare these approaches and to elaborate on them, together with partner organisations from Asia, Africa and Latin America already using one of these methods. In 2012, two workshops were organised for these partner organisations and Both ENDS, to exchange experiences and to learn from each other's 'best practices', instruments and methods of communication. The project's conclusions have been compiled in a position paper: 'Approach with Caution', which can be found on the Both ENDS website.

NAME OF PROJECT: Getting our Act Together **FINANCED BY:** PSO **PROJECT PARTNERS:** DI (Ghana), Gomukh (India), Telapak (Indonesia), ELCI (Kenya), Nile Basin Discourse (Nile Basin), AEDES (Peru), JVE (Togo), NAPE (Uganda).

to Integrated Water Resources Management, called the **Negotiated Approach (NA)**. The NA is an alternative to the practice of top-down planning ignoring local communities. In contrast, the NA puts local people

in the driving seat of water management, enabling them to develop and define their own plans, and to negotiate these with decision-makers in governments and River Basin Organisations.

THE NEGOTIATED APPROACH IN AFRICA

In Africa, like in many other parts of the world, water management is strongly focused on infrastructure development, without sufficient consideration of the conservation of ecosystems and the livelihoods of local communities. Since 2000, Both ENDS and a number of partner organisations in the South have developed an approach



AFRICAN LOCAL VOICES

As the NA has already proved to be successful in a number of countries in Asia and Latin America, the time was right to introduce the approach to some of our partner organisations in Africa. They showed keen interest and in 2012, partner organisations working in river basins in Ghana, Kenya, Uganda and Togo/Benin started to gather information on water availability and water use in their basin, as well as to identify key problems, needs and solutions of the 'basin citizens'. In a later stage, these data will be used as a basis for strategy development and dialogue with responsible authorities. The analyses were discussed in a workshop we organised in Benin, which received positive responses from government officials in Benin as well as for example the African Network of Basin Organisations. Together with our partners we

are committed to strengthen the Negotiated Approach in these African river basins.

NAME OF PROJECT: Strengthening the Negotiated Approach **FINANCED BY:** Ministry of Foreign Affairs (DGIS) - Ecosystem Alliance and FGG Alliance **PROJECT PARTNERS:** DI (Ghana), Gomukh (India), ELCI and Nature Kenya (Kenya), Nile Basin Discourse (Nile Basin), JVE (Togo/Benin), NAPE and AFIEGO (Uganda).

FAIR, GREEN AND GLOBAL ALLIANCE



Together with five other national and international organisations we form the Fair, Green and Global (FGG) Alliance. We promote inspiring examples of sustainable development mainly in the global South. In order for these initiatives to be successful and for affected communities to make lasting changes and improvements in their livelihoods, policies must change on a local, national and international level. This is why Both ENDS and the FGG Alliance advocate the revision of European trade and investment policies. We want to ensure that investments benefit local communities and their environments in developing countries instead of harming them. We also advocate changes in the finance policies of leading international financial institutions such as the World Bank and Export Credit Agencies.

In 2012, the FGG Alliance was active on various fronts. Some of these activities are highlighted separately in this report, but here are a few examples of our efforts to influence policies. They demonstrate how European and Dutch policies and investments can have far-reaching consequences in developing countries.

WHO BENEFITS FROM A FREE TRADE AGREEMENT BETWEEN INDIA AND THE EU?

The EU and India have been negotiating a Free Trade Agreement (FTA) since 2007. The EU demands that India further opens its markets to European goods. The EU in return will provide similar market access for goods from India to the EU market. This would negatively affect many economic sectors in

India, especially the local Indian dairy and poultry sector. These, often small, local farmers and producers will not be able to compete with the cheap, large-scale industries in the EU.

Together with organisations from India and abroad we organised a workshop titled "India-EU FTA: For Whom?" which took place in February 2012 in New Delhi. Besides Indian and European experts, also trade unions, political parties, farmers' groups and activists from remote parts of India participated, and the press conference afterwards was widely covered in both the Indian and international media. At the workshop, the participants decided to reactivate the Indian Forum on FTAs and to engage with official trade negotiators to share concerns. All of these activities contributed to a change in the stance of the

negotiators both at the Indian government and the EU side. The Indian government included a provision in its new Foreign Direct Investment policy on retail trade, requiring that at least 30% of processed products purchased must be sourced from Indian small industries. It also decided to hold and reassess all ongoing negotiations of investment protection agreements. The European Commission on its side informed the FGG Alliance that it took note of voiced concerns. EU demands on market access in the dairy and poultry sector will therefore be limited to products which are expected to have little effect on smallholder farmers in India.

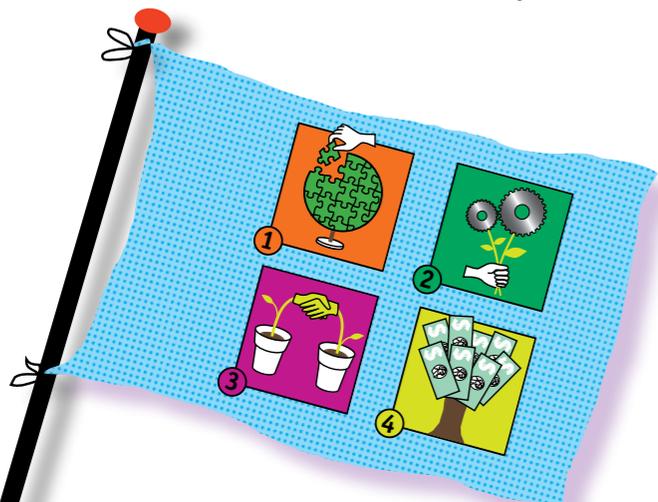
KOREAN STEEL COMPANY POSCO INVESTING IN ODISHA STATE, INDIA

Korean steel company POSCO is planning a US\$ 12 billion

investment in a steel plant, a port and associated mining activities in the state of Odisha, India. Local communities have been opposing these plans for years, as their livelihoods will be destroyed. Ever since POSCO started to acquire land for the project through the state government, human rights have been violated and local communities are not being consulted or heard. On the contrary, many people are facing arrests, following all kinds of fabricated legal charges and accusations.

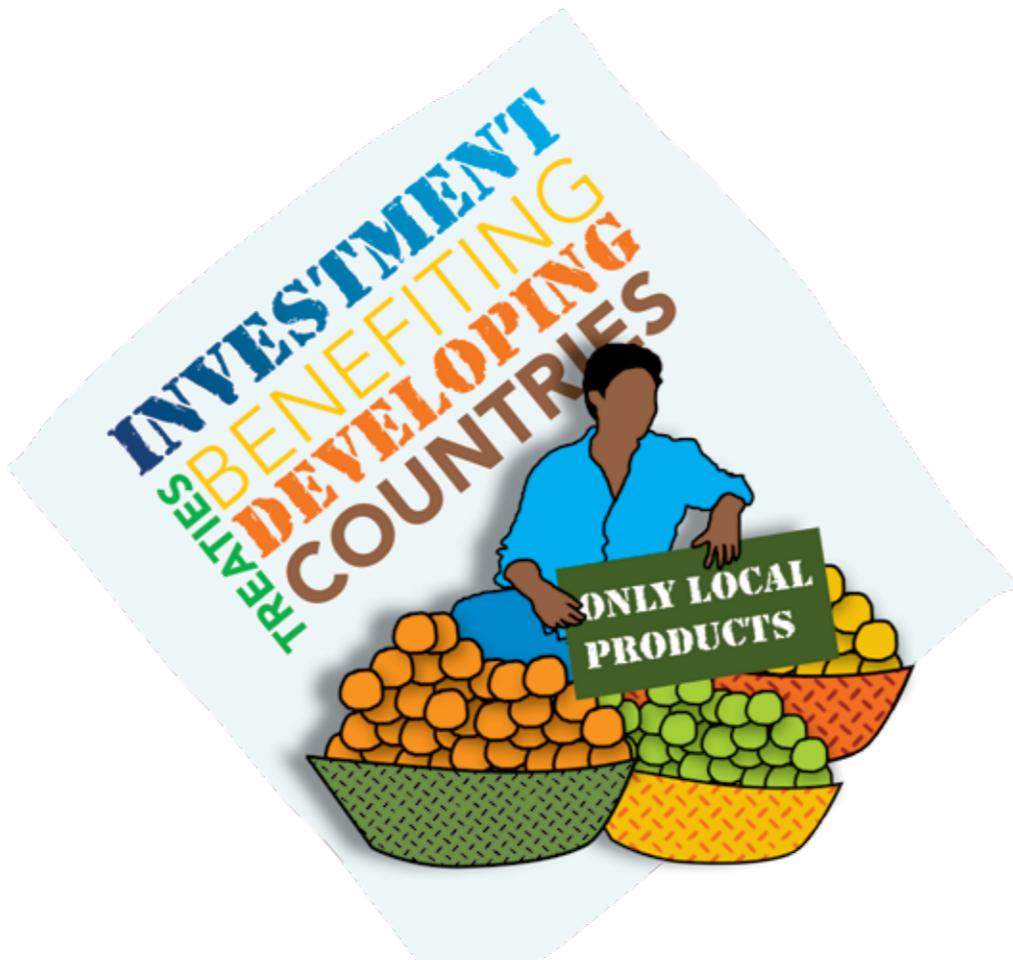
In January 2012, a representative of the Mining Zones Peoples' Solidarity Group (MZPSG) visited Both ENDS to draw our attention to the investments of Dutch pension fund ABP in POSCO. MZPSG requested our support in convincing ABP to use its leverage to promote POSCO to address community concerns or otherwise withdraw its investments. As POSCO

violates the OECD guidelines for multinational enterprises, Both ENDS and SOMO on behalf of the FGG Alliance, together with organisations from India, South Korea and Norway decided to file a joint complaint with the OECD National Contact Points (NCPs) of South Korea, Norway and The Netherlands. This complaint against POSCO and two of its investors, the Dutch pension fund ABP and the Norwegian government pension fund, was the first complaint of its kind ever against financial institutions. Although the complaint was still under consideration by the end of 2012, it is safe to say that it will help strengthen the due diligence requirements of institutional investors. Hopefully the case will also help to improve conditions for the affected communities in India.



DUTCH DREDGING IN BRAZIL

In 2012 we also reviewed dredging activities in Suape harbour, Brazil, carried out by Dutch dredging company Van Oord with cover of Atradius DSB, the Dutch Export Credit Agency. In a joint fact-finding mission with local Brazilian counterparts Both ENDS found that the project involves the forced resettlement of local people and the loss of livelihoods of local fishing communities. Subsequently we started a dialogue with Atradius DSB to seek its engagement and to ensure that its international corporate social responsibility policies deliver tangible improvements on the ground. This process will continue in 2013.



COHERENT TRADE AND AID POLICY

Since the installation of the latest coalition government in November 2012, the portfolios of Foreign Trade and Aid are merged under the responsibility of one Minister. The Minister in charge, Ms. Ploumen, sees opportunities for a so-called 'coherent policy': a policy ensuring that Dutch trade and investments don't harm sustainable development in the South, or better support such development. To this end, however, Dutch and European trade and investment policies will have to be changed drastically.

The FGG Alliance keeps telling the government that the current trade and investment policy frustrates sustainable development, and that foreign investments from the government and the Dutch business world should always be tested on their social and environmental

impacts. We conveyed this message clearly in 2012, among other things by preparing an alternative policy note on trade and aid for Minister Ploumen, and by actively contributing to the political and public debate. In 2013, we will continue to make ourselves heard.

NAME OF PROGRAMME: Fair, Green and Global Alliance **FINANCED BY:** Ministry of Foreign Affairs (DGIS) **ALLIANCE PARTNERS:** ActionAid Netherlands, Clean Clothes Campaign, Milieudefensie, SOMO and TNI **PROJECT PARTNERS:** ILSA (Colombia), Development Institute (Ghana), Madhyam (India), Mining Zone People's Solidarity Group (India /USA), Lumière Synergie pour le Développement (Senegal), JVE (Togo / Benin), NAPE (Uganda), Seatini (Zimbabwe).

PUBLIC MONEY FOR THE PUBLIC GOOD?



The current financial crisis reveals an urgent need to reform multilateral financial institutions (MFIs) such as the World Bank and the International Monetary Fund and improve their public accountability. However, these same institutions and regional development banks like the Asian Development Bank and the European Investment Bank received even larger capital injections than before. They also saw their mandate expanded over the last few years.

POLICY IMPROVEMENTS

Together with civil society organisations in developing countries and Central and Eastern Europe, we monitor the activities of MFIs to prevent their operations from having negative environmental and social impacts. Alongside regional civil society networks

such as the NGO Forum on the ADB, the CEE Bankwatch Network and the European International Financial Institutions Network (Euro-IFInet) we push for more transparency and accountability of these institutions. We use our good contacts with Dutch policy makers and representatives in financial institutions to promote policy improvements.

MEETINGS BETWEEN WORLD BANK AND CIVIL SOCIETY

One example is the meeting which Euro-IFInet organises bi-annually in Brussels and Washington DC for European Executive Directors of the World Bank and representatives from European civil society organisations to discuss the problematic project investments of both institutions. In 2012 Both ENDS organised the annual Euro-IFI meeting in Amsterdam. This

meeting focused on the World Bank safeguards review and the appearance of emerging economies (so-called BRICS) with a growing influence on the international capital markets.

DUTCH MONEY FOR POULTRY INDUSTRY IN UKRAINE

We also closely monitor the environmental and social impacts of transactions the Dutch Export Credit Agency (ECA) 'Atradius DSB' supports. In 2012, the Nicolaas G. Pierson Foundation (NGPF) asked us and the National Ecological Center of Ukraine (NECU) to study export credit insurances worth 8.7 million euros provided by Atradius DSB to the Ukrainian poultry giant Myronivsky Hliboproduct. The 'mega-stable' the money helped build has enormous consequences for animal well-being, the environment, public health and local

poultry farms in the Ukraine. The transactions are in contravention of the motion the Lower House passed early 2012, which says the Dutch government is not to contribute in any way to the financing of mega-stables abroad. We presented our findings in the report 'Nederlands geld, Vreemd vrees' ('Dutch money, Foreign meat').

NAME OF PROJECT: 'Multilateral Financial Institutions and Export Credit Agencies Program' **FINANCED BY:** Charles Stewart Mott Foundation **PROJECT PARTNERS:** CEE Bankwatch (Eastern Europe), NGO Forum on ADB (international).

NAME OF PROJECT Development Finance for Equitable growth: enhancing dialogue between EU civil society and decision makers **FINANCED BY:** European Commission **PROJECT PARTNERS:** Eurodad (international).

EUROPEAN ECA REFORM CAMPAIGN

Who wants to do business in developing countries and upcoming markets, can try to cover the risks with the help of a so-called Export Credit Agency (ECA). On behalf of the government, these agencies offer guarantees or insurances to limit the financial risks. Since 2011, the ECAs of EU member states, including the Dutch Atradius DSB, are legally obliged to annually report to the European Commission. Information is required about their compliance to the EU Regulation on ECAs and to the general provisions of the EU on External Action such as poverty eradication and the protection of human rights. In spite of that, deals and projects guaranteed by ECAs regularly

lead to severe environmental damages, violations of human rights, and corruption in the countries where these projects take place.

SHADOW REPORT

In 2012 Both ENDS worked with the ECA Watch network to bring the ECAs' reporting standards to the highest possible level. In a concept shadow report, we and other civil society organisations formulated suggestions for improvements for European ECAs and the European Commission. We discussed these with members of the 'Council Working Group on officially supported export credits' in Brussels in December 2012.

NAME OF PROJECT: European ECA Reform Campaign **FINANCED BY:** FERN **PROJECT PARTNER:** ECA Watch Network (international).

ADVICE TO EUROPE'S LARGEST LENDER

The European Investment Bank (EIB) is the EU's bank for long-term lending. The European Commission requires that EIB investments in developing countries are earmarked for poverty eradication, but the bank has not issued clear criteria regarding human rights and environmental policies and its investment activities are not transparent. Both ENDS is a member of Counter Balance: a European coalition of NGOs specifically aiming at transforming the EIB into an open, progressive institution. We propose reforms of the Bank to better meet the challenges of environmental sustainability and social justice.



CLIMATE MONEY SPENT ON LARGE INFRASTRUCTURE

In 2012 Both ENDS has especially looked into the energy and climate policies of the EIB, which for example provides funding for climate investments to BNDES, the largest development bank in Latin America. This money should be spent on projects which help

reduce climate change or which protect people suffering from the consequences. However, a research Both ENDS conducted together with Brazilian partners shows that BNDES often supports projects with dubious environmental and social impacts, such as large-scale dams in the Amazon region.

SMALL-SCALE ELECTRICITY GENERATION IN AFRICA

The EIB also plays an instrumental role in the EU's development ambitions for Africa and is a major source of financial support to African countries. A substantial part of the loans goes to the energy sector. So far, the Bank has mainly invested in large hydropower and infrastructure projects. Jeunes Volontaires pour l'Environnement (JVE) and the National Association of Professional Environmentalists (NAPE) conducted two separate case studies of the energy situation in Togo and Uganda. They argue that green energy technologies such as solar, wind or pico-hydro are likely to prove to be more effective in achieving a wider-spread energy distribution than a centralised energy system. These technologies also generate local employment in the small-scale renewable energy sector.

CONVINCING THE EIB

In 2012, we shared these insights with the European Commission, the EIB and the Dutch Ministry of Finance. We recommended the Bank and the Commission to help

countries making upfront public investments to bring down the costs of the off-grid green energy technologies. Furthermore, the large investments of the Bank need to be adjusted to local

socio-economic requirements of a predominantly informal sector. The Bank could, for example, consider support to local associations of small entrepreneurs. In a dialogue with us the EIB certainly showed a willingness to invest more in smaller scale technology. Nevertheless, the Bank requested the support of CSOs to find local banking counterparts, since it works mainly with national governments, larger banks and private equity funds.

NAME OF PROJECT: Enhancing the European Investment Bank **FINANCED BY:** FERN
PROJECT PARTNERS: Les Amis de la Terre (France), Urgewald, WEED (Germany), Campagna per la Riforma della Banca Mondiale (Italy), Bretton Woods Project (United Kingdom).

NAME OF PROJECT: Europa: voortrekkers in duurzame klimaatfinanciering **FINANCED BY:** Ministry of Infrastructure and the Environment (formerly VROM) **PROJECT PARTNERS:** JVE (Togo), NAPE (Uganda).



FAIR AND GREEN PRODUCTION CHAINS

Natural resources are not only the basis of global production chains, but also valuable assets for (local) people. Sustainable production initiatives have the potential to promote regional development. However, the impact of these initiatives depends on their local and national contexts. In the context of a wider study into sustainability initiatives within production chains, Both ENDS carried out a desk study, including input by partner organisations from India, Indonesia and Argentina, and a case study from the Roundtable on Sustainable Palm Oil (RSPO). Our desk research concludes that a clear understanding of the

importance of specific governance arrangements and other context characteristics is necessary to ensure that sustainable trade and production initiatives have a positive impact.

MULTI STAKEHOLDER WORKSHOP

In 2012 Both ENDS discussed the final document 'Policy research on regional sustainability and global production chains' at a workshop with experts from the public and private sector and the scientific community. The Netherlands Environmental Assessment Agency (PBL) will integrate the findings of the quick-scan in its study of sustainable production chains, expected June 2013.



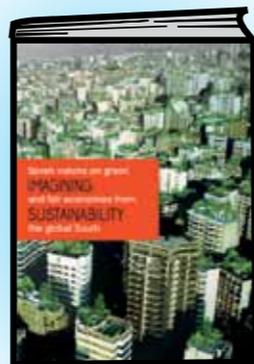
NAME OF PROJECT: 'Pre-study sustainability in Countries and Chains' **FINANCED BY:** Netherlands Environmental Assessment Agency (PBL) **PROJECT PARTNERS:** M'Biguá (Argentina), Keystone (India), Sawit Watch (Indonesia), Forest Peoples Programme (UK).

DUTCH EMBASSIES' STRATEGY PLANS IN AFRICA

Every five years, the Dutch Embassies develop multi-year strategy plans. In 2011-2012, the Department of Environment, Water, Climate and Energy of the Ministry of Foreign Affairs invited a group of experts to analyse the sustainability of the concepts for these plans in five African countries. As part of the expert team, Both ENDS contributed to the framework for analysis and led the analysis of the water-related plans of the Dutch Embassy in

Rwanda. The concept conclusions and recommendations were discussed with both the Ministry and the Dutch Embassies.

NAME OF PROJECT: 'Duurzaamheid in bilaterale programma's' **FINANCED BY:** VNG International **PROJECT PARTNERS:** Aidenvironment, Mekon Ecology, Netherlands Commission for Environmental Assessment (MER Commissie), Netherlands Environmental Assessment Agency (PBL), UNESCO-IHE (The Netherlands).



TOWARDS A GREEN AND FAIR ECONOMY

Visionaries have the power to change the world. Martin Luther King's dream kick-started one of the greatest emancipation movements in the United States' history and John Lennon's 'Imagine' continues to inspire. In The Netherlands, we tend to stick to the facts. It is not in our nature to talk about visions, we prefer to work out scenarios and make plans to achieve optimal results. But even our down-to-earth

nation isn't always immune to visionaries. Some five years ago, for example, a whole movement was created around Cradle to Cradle: two architects' dream of a world without waste owing to completely closed ecological cycles.

IMAGINING SUSTAINABILITY

In the past we have only listened to opinions and visions from Europe and the US about what a green and fair future can and should look like, while there are so many inspiring people with innovative ideas in other countries as well. It is high time to seek out the views of these

people from Africa, Latin America and Asia. Doing so could be the driving force behind major changes throughout the world in the future'. Representing Both ENDS and Cordaid, Janet Owimbi, one of the visionaries, presented the visions to the Prince of Orange and the leader of the Dutch Delegation to the Rio+20 Conference, Professor Louise Fresco, at the 'Rio aan de Maas' event, May 2012.

NAME OF PROJECT: 'Transitie naar een groene en eerlijke economie' / Zuidelijke visionairs aan het woord (Cordaid) **FINANCED BY:** Cordaid **PROJECT PARTNERS:** Cordaid (The Netherlands), Global Greengrants Fund (East Africa).

STORIES UNTOLD AND UNHEARD

Development for one party all too often translates into poverty for another. Small civil society organisations all over the world make a big difference: they play a crucial role in making this world a fair and liveable place for all. These local organisations don't require huge amounts of money to reach their goals; they can make a change with limited means. To enable them to do so, there are so-called 'small grants funds': mediators connecting (national and international) funds and donors with these organisations. These small grants funds know exactly what goes on in the field and how to get (financial) means to where they are really needed and where they will be put to

optimal use. The project 'An Untold Story' allows Both ENDS and five existing small grants funds from different parts of the world to expand their services by increasing their visibility. We will do this by telling stories from the field to for example local financiers and investors, hoping to involve them in our work in one way or the other.

KICK-OFF

In the summer of 2012, the five participating organisations (from Asia, Brazil, Eastern Europe, The Netherlands and South Africa) met in Amsterdam to launch the project. In a workshop on storytelling and fundraising led by external experts, we jointly decided what untold stories we should tell, and how best to do so. To be able to continue sharing these stories and 'best practices' concerning storytelling

and local fundraising with each other, we set up an online platform in the winter of 2012. In this way we can work together on the next steps and on the stories we will tell in 2013.

NAME OF PROJECT: 'Een ongehoord verhaal'

FINANCED BY: De Nationale Postcode Loterij **PROJECT PARTNERS:** CASA (Brazil), CEE Bankwatch (Eastern Europe), Both ENDS / JWHi (The Netherlands), NTFP-EP /Keystone Foundation (Philippines/India), EMG (South Africa).



DEVELOPMENT IN PRACTICE

A number of experts on sustainable development work at Both ENDS, all with their own speciality. One is an authority on international trade treaties, a second on the right to water, and yet another on multi stakeholder processes. So it's about time to share all this knowledge and to see to it that others can use it in their work. In 2012 Both ENDS taught a course at the University of Amsterdam called 'De praktijk van ontwikkeling' (Development in practice).

SUSTAINABLE DEVELOPMENT AT THE AMSTERDAM UNIVERSITY

Twenty third-year students interested in sustainable development were not only

familiarised with the theories behind international development, but also with the - often unruly - practice. Five of Both ENDS' sustainable development experts and a few guest lecturers gave 24 lectures in total. Using examples from the field, and each from his or her own perspective, they showed what consequences globalisation and international developments have for local communities and their living environment. Naturally, much attention was given to the question of what constitutes sustainable and fair international development, and how this can be achieved. The lectures were greatly appreciated and the course will be repeated another semester.

NAME OF PROJECT: De praktijk van ontwikkeling **FINANCED BY:** University of Amsterdam **PROJECT PARTNER:** University of Amsterdam.

KNOWLEDGE ABOUT SUSTAINABLE FOREST MANAGEMENT

The Koningschool Foundation, based in The Netherlands, promotes knowledge of forests and forestry, and provides financial support to projects on sustainable forest management. Both ENDS has been advising the foundation on applications from developing countries for small grants since 2005.

After a period of reorientation in 2011, the Koningschool continued providing funds again in 2012, on a limited scale. Both ENDS forwarded applications

from eight NGOs to the Koningschool board, three of which were granted a small fund in 2012:

- **CAMGEW** (Cameroon Gender and Environment Watch) in Cameroon for its project “Engaging local people in the management of Kilum community forest for improved livelihood”;
- **PHCC** (Palni Hill Conservation Council) in Tamil Nadu, India, for its proposal to initiate forest coffee ecosystem conservation by starting three community nurseries at middle altitudes of the Palni Hills;
- **Pine Tree** in the Phillipines for the project “Growing trees for rural energization” (through extracting oil from the fruits of the petroleum nut tree - *Pittosporum resiniferum*).

Both ENDS is handling the administration and monitoring of the projects for the Koningschool and offers support and advice to the applicants. Most of the projects have an educational component as well.

FULL NAME: Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden.

YOUNG ENVIRONMENTAL LEADERSHIP: JWH INITIATIVE

Young people who work for environmental civil society organisations (CSOs) in developing countries often have few opportunities to develop leadership skills due to a general lack of resources for schooling, training or practical learning. By annually giving small grants to approximately 30 young potential leaders, the Initiative aims to increase their knowledge, experience and training, thus strengthening the capacity and efficiency of local environmental CSOs.



Grant recipients are expected to have realistic plans and concrete ideas of how their leadership is going to contribute to a more sustainable world. In 2012, 19 women and 16 men received grants varying between €2,500 and €10,000. The 2012 group of young leaders consisted of 12 people from Asia, 15 from Africa, 7 from South America and 1 from Eastern Europe. Throughout 2012 the JWHi website has been slowly but surely filled with all the grantees’ stories, giving each of the by now more than 120 young leaders a chance to share their experiences and present themselves to the world.

NAME OF PROGRAMME: Young Environmental Leadership **FINANCED BY:** JWH Initiative.

ANNUAL ACCOUNTS 2012

BALANCE SHEET

AS PER 31 DECEMBER 2012 IN EURO

	2012	2011
ASSETS		
Tangible fixed assets	10.708	19.997
Receivables		
Receivable project contributions	504.988	558.095
Debtors and other receivables	458.768	106.751
Liquid means	1.061.481	899.538
TOTAL ASSETS	2.035.945	1.584.381
LIABILITIES		
Reserve and funds		
General reserve	349.027	349.309
Short-term debts		
Project funds to be invested	1.212.971	626.461
Creditors	45.488	162.482
Staff expenses due	93.807	149.277
Accruals and deferred income	334.652	296.852
TOTAL LIABILITIES	2.035.945	1.584.381



STATEMENT OF REVENUE AND EXPENDITURE

IN EURO

	2012	Budget 2012	2011
REVENUE			
Income fundraising			
Joke Waller-Hunter Initiative Foundation	182.731	217.000	219.637
Charles Stewart Mott Foundation	119.304	105.000	100.398
Turing Foundation	67.370		42.762
Other	62.560		52.733
Revenue activities third parties			
Dutch Postcode Lottery	411.814		
Government grants and others			
Ministry of Foreign Affairs - DGIS Income for FGG Alliance members	4.834.691	5.040.458	3.456.267
Ministry of Foreign Affairs - DGIS	2.059.168	2.011.500	1.961.937
Swiss Agency for Development and Cooperation	433.135	349.500	297.861
PSO	159.949	103.000	400.364
Simavi	85.000	85.000	95.500
Other	252.787	2.380	587.194
To be raised		531.424	
Other revenue	18.538	10.000	12.264
TOTAL REVENUE	8.687.047	8.455.262	7.226.917

	2012	Budget 2012	2011
EXPENSES			
FGG Alliance members	4.834.691	5.040.458	3.456.267
Water			
Direct costs	290.402	178.000	247.920
Support costs	260.903	322.415	305.858
Land Use			
Direct costs	1.154.872	796.000	1.011.252
Support costs	540.510	666.152	568.169
Capital Flows			
Direct costs	204.352	122.280	164.706
Support costs	361.233	336.568	416.339
Other			
Direct costs	384.499	205.000	360.918
Support costs	118.838	115.964	96.577
Costs of generating funds			
Income fundraising	34.867	82.941	65.204
Government grants	32.235	82.941	60.619
Management and administration	469.928	466.543	457.021
TOTAL EXPENSES	8.687.329	8.415.262	7.210.850
RESULT	-282	40.000	16.067
Appropriate of: General reserve	-282	40.000	16.067

Although the Stichting Both ENDS and Stichting Joke Waller-Hunter Initiative are no fundraising organisations, decided is to formulate the annual account conform the 'Richtlijn Verslaggeving Fondsenwervende Instellingen (richtlijn 650)' as published under responsibility of the 'Raad voor de Jaarverslaggeving'.

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

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

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

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

Other assets and liabilities ■ All other assets and liabilities are valued at nominal value.

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

Allocation of support costs ■ The organisation works on 4 themes: activities on water, land use and capital flows, and some other activities (public awareness, leadership programme). To support these activities the organisation provides support costs. All support costs are accounted to the activities based on the spent project time.

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

AS PER 31 DECEMBER 2012 IN EURO

FIXED ASSETS

	Office equipment and building		Hardware and software	
	2012	2011	2012	2011
Value end previous financial year	10.610	23.287	9.387	10.530
Purchases	0	0	2.013	5.401
Depreciation	-6.177	-12.677	-5.124	-6.544
VALUE END FINANCIAL YEAR	4.433	10.610	6.276	9.387

FLOATING ASSETS

	2012	2011
Debtors and other receivables		
Debtors	1.478	9.868
Deposit office rent	19.003	19.003
Receivable sums	21.174	36.045
Prepaid expenses	9.223	41.835
Advances partners	407.890	
TOTAL	458.768	106.751

Advance payments for expenses 2013 are made to partners, working with Both ENDS in the Ecosystem Alliance and in the Dutch Postcode Lottery project.

	2012	2011
Liquid means		
Cash	1.150	1.229
Current accounts Both ENDS	1.060.331	898.309
TOTAL	1.061.481	899.538

Liquid assets increased, caused by the donation of The Dutch Postcode Lottery.

EXPLANATORY NOTES ON THE BALANCE SHEET

AS PER 31 DECEMBER 2012 IN EURO

RESERVES AND FUNDS

Overview general reserve

Value end 2011	349.309
Result 2012	-282
VALUE END 2012	349.027

The general reserve is a continuity reserve and has been drawn up to cover risks in the short-term to ensure that Both ENDS can also meet its obligations in the future.

For the determination of the size of the general reserve, Both ENDS follows the guideline of the Dutch Fundraising Institutions Association (VFI).

The guidelines allow a maximum reservation of 1,5 times the costs of the operational organisation.

The current general reserve is 18% of the costs of operational organisation. Both ENDS strives to slowly raise the general reserve to 500.000 euro (approximately 25%).

SHORT TERM DEBTS

Staff expenses due	2012	2011
Salaries and holiday allowance	55.080	108.254
Taxes and contributions	38.728	41.023
TOTAL	93.807	149.277

STATED COMMITMENTS NOT IN THE BALANCE SHEET

Both ENDS has committed to the rent of its office until 2014. The rent paid in 2012 was 107.898 euro.

EXPLANATORY NOTES ON THE STATEMENT OF REVENUE AND EXPENDITURE

AS PER 31 DECEMBER 2012 IN EURO

LEAD APPLICANT FAIR, GREEN AND GLOBAL

Both ENDS is lead applicant of the MFS-II Fair, Green and Global Alliance. The Alliance has a 5 year subsidy (2011-2015) of the Dutch Ministry of Foreign Affairs. Since Both ENDS is responsible for this program, the whole subsidy is included in the Both ENDS statement of revenue and expenses.

NEW FUNDERS IN 2012

A new funder in 2012 is The Dutch Postcode Lottery. Smaller projects were funded by the University of Amsterdam, VNG International, Hans van Eck Stichting.

EXPENSES - RATIOS

	2012		2011	
	Incl. FGG partners	Excl. FGG partners	Incl. FGG partners	Excl. FGG partners
Objectives	93,8%	86,1%	91,9%	84,4%
Generating funds	0,8%	1,7%	1,7%	3,4%
Management and Administration	5,4%	12,2%	6,4%	12,2%

EXPENSES ON OBJECTIVES

Direct project costs • Changes have been implemented in the budget of the Ecosystem Alliance, this raised the expenses of Both ENDS to Southern partners at all objectives. The donation of the Dutch Postcode Lottery raised the direct project costs of all objectives except water.

Support costs • The support costs on objectives are accounted to the objectives based on spent project time. Since the support costs are lower than expected the support costs on most objectives declined. The support costs on Sustainable Land Use raised, since more funding on this objective increased the relative share of spent time.

EXPLANATORY NOTES ON THE STATEMENT OF REVENUE AND EXPENDITURE

AS PER 31 DECEMBER 2012 IN EURO

COST OF GENERATING FUNDS

A small part of the funding of the Dutch Postcode Lottery is used to diversify funding of Both ENDS, this is why the costs on generating funds declined.

SUPPORT COSTS

	2012	Budget 2012	2011
Staff expenses			
Salaries	1.094.579	1.204.537	1.227.115
Social security costs	189.196	187.990	191.514
Pension expenses	169.650	150.000	147.319
Reimbursement travel	21.318	22.000	21.630
Training and courses	15.459	23.000	14.320
Other	40.817	85.000	44.052
Accommodation costs			
Rent	107.898	110.000	106.768
Gas, electricity	16.960	20.000	15.559
Other	15.977	22.000	18.543
Publicity and communication	20.165	25.000	20.689
Office costs	57.943	73.000	60.554
Organisation costs			
Auditor	9.453	12.000	13.177
Depreciation	11.302	13.997	18.497
Other	37.907	39.000	20.956
Travelling and hotel expenses	3.888	4.000	1.521
Miscellaneous expenses	3.370	73.000	22.782
TOTAL	1.815.882	2.064.524	1.944.996

- Salary costs were substantially lower in 2012 than in 2011. This is caused by some sabbatical and maternity leaves.
- The pension costs raised, caused by a raise of the premiums to be paid.
- Both ENDS aims to get ISO certified, the costs for consultancy for external advice Both ENDS on this process have raised the expenses on organisation costs.

OTHER INFORMATION

Salary Board

The members of the Board do not receive payment for their duties.

Salary Director / Daniëlle Hirsch, Director

Terms of employment:

Hours	38
Part time percentage	100
Period	1/1 - 31/12

Salary

Gross salary	71.965
Holiday allowance	5.584
Year-end salary / bonus	

Total salary 77.549

Social securities paid by Both ENDS 5.428

Taxable allowances

Pension expenses paid by Both ENDS **8.341**

Other allowances

TOTAL REMUNERATION 2012 91.318

Total remuneration 2011 83.442

In 2012 the salary raise of 2011 was paid, the pension expenses raised substantially, because of increased premiums.

RELATED PARTY TRANSACTIONS

The Board of Both ENDS is similar to the Board of the Joke Waller-Hunter Initiative Foundation.

Our former director is a member of the Board of the Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden.

The Deputy Director, Paul Wolvekamp, is Vice Chairman of NTFP Exchange Programme for South East Asia and Chair of the Forest Peoples Programme.

A member of staff is member of the Board of CASA (Center for Socio-Environmental support), Brazil.

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

	2012		2011	
	Grants received	Grants provided	Grants received	Grants provided
JWH Initiative Foundation	182.731		219.673	
NTFP-EP		147.700		29.550
Stichting Koningschool	8.570		3.349	
CASA		74.191		18.000

PROJECT / FUNDERS

Project / Funders	Budget			2012				As per 1-1-2013	Through 2012 For substantiation			As per 31-12-2012 Balance sheet	
	Total budget	Invested through 2011	Budget for 2012 and further	Staff & overhead	Various project costs	Third party funds	Financial cover	Budget for coming years	Total budget	Total invested grants	Received	Project money to be invested	Project money to be received
MFS-II Alliances 2011-2015 Ministry of Foreign Affairs (DGIS)													
Fair, Green and Global Alliance	860.846	366.529	494.317	300.428	54.536	50.173	405.137	89.180	860.846	771.666	860.846	89.180	
Communities of Change Alliance - Cordaid	1.343.736	611.774	731.962	407.500	45.066	144.672	597.238	134.724	1.343.736	1.209.012	1.343.736	134.724	
Ecosystem Alliance - IUCN NL	1.875.248	639.920	1.235.328	480.507	36.771	463.051	980.329	254.999	1.875.248	1.620.249	1.751.139	130.890	
Young Environmental Leadership Joke Waller - Hunter Initiative	934.403	751.672	182.731	65.000	3.831	113.900	182.731		934.403	934.403	751.672		182.731
Development finance for equitable growth: enhancing dialogue between EU civil society and decision makers Eurodad (EU)	31.125		31.125	2.573	2.399		4.972	26.153	31.125	4.972	9.056	4.084	
Partners in the African Rift Valley and Central Asia The Christensen Fund	34.341	13.847	20.494					20.494	34.341	13.847	34.341	20.494	
Enhancing the European Investment Bank CEE Bankwatch Network (EU)	41.819	23.172	18.647	11.889	6.758		18.647		41.819	41.819	37.971		3.848
Europa: voortrekker in duurzame klimaatfinanciering Ministry of Infrastructure and the Environment (formerly VROM)	74.861	46.352	28.509	21.658	2.954	3.897	28.509		74.861	74.861	71.118		3.743
Ongehoord verhaal Dutch Postcode Lottery (NPL)	1.000.000		1.000.000	118.000	17.630	276.184	411.814	588.186	1.000.000	411.814	1.000.000	588.186	
Creating Coherence. Trade for Development: Development Aid for Trade M.A.I.S. (EU)	103.284	103.284							103.284	103.284	66.238		37.046
Sustainable biofuel production in West Kalimantan Global Sustainable Biomass Fund (DGIS)	262.352	215.292	47.060	17.500	15.469	18.817	51.786	-4.726	262.352	267.078	90.392		176.686
Biomass Dispute Settlement Facility Oxfam Novib	100.000		100.000					100.000	100.000		100.000	100.000	
Adaptive Water Management at the Local Scale (ADAPTS) Institute for Environmental Studies (IVM) VU University Amsterdam	284.277	284.277							284.277	284.277	213.646		70.631
Initiatief voor een 'groener' Niger, phase 1 Turing Foundation	118.000	113.035	4.965	4.114	851		4.965		118.000	118.000	118.000		
Initiatief voor een 'groener' Niger, phase 2 Turing Foundation	70.000		70.000	2.405		60.000	62.405	7.595	70.000	62.405	65.000	2.595	
Desire Alterra (EU)	182.700	172.480	10.220	8.098	2.122		10.220		182.700	182.700	164.188		18.512
Drynet: A Springboard to promote resilience in the drylands Swiss Agency for Development and Cooperation, PSO	879.943	352.205	527.738	62.175	54.240	316.720	433.135	94.603	879.943	785.340	879.943	94.603	
Multilateral Financial Institutions and Export Credit Agencies Program Charles Stewart Mott Foundation, Oxfam Australia	219.702	100.398	119.304	115.240	4.064		119.304		219.702	219.702	219.702		
Forest Garden Tea Ministry of Foreign Affairs - DGIS Public-Private Partnerships	687.606	662.928	24.678			24.678	24.678		687.606	687.606	687.606		
Strengthening the Negotiated Approach Alliance PSO	229.187	227.202	1.985		1.985		1.985		229.187	229.187	229.187		

PROJECT / FUNDERS

Project / Funders	Budget			2012				As per 1-1-2013	Through 2012 For substantiation			As per 31-12-2012 Balance sheet	
	Total budget	Invested through 2011	Budget for 2012 and further	Staff & overhead	Various project costs	Third party funds	Financial cover	Budget for coming years	Total budget	Total invested grants	Received	Project money to be invested	Project money to be received
Ontwikkelen in praktijk University of Amsterdam	16.250		16.250	16.250			16.250		16.250	16.250	16.250		
Transitie naar groene en eerlijke economie Cordaïd	15.000		15.000					15.000	15.000		15.000	15.000	
Zuidelijke visionairs aan het woord Cordaïd	45.656	7.813	37.843		30.384		30.384	7.459	45.656	38.197	26.406		11.791
Promotion of the human right to water and sanitation Simavi	265.500	95.500	170.000	54.880	10.640	19.480	85.000	85.000	265.500	180.500	180.500		
Koningschool School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	69.134	58.249	10.885			8.570	8.570	2.315	69.134	66.819	69.134	2.315	
Towards a workable approach to mainstream gender PSO	133.987	129.198	4.789	2.328		2.461	4.789		133.987	133.987	133.987		
Creating an NGO platform in the inventory of revenues from Natural Regeneration in West Africa PSO	38.956	38.524	432			432	432		38.956	38.956	38.956		
Decentralising funds through local small grants facilities PSO	82.270	81.467	803		803		803		82.270	82.270	82.270		
Strengthening capacity of NGOs in Central Asia PSO	61.200	68.000	-6.800		1.200	-8.000	6.800		61.200	61.200	61.200		
Getting our act together PSO	200.000	41.260	158.740	26.204	35.940	96.596	158.740		200.000	200.000	200.000		
Power in multistakeholder processes ETC	55.353	4.177	51.176	4.502	53	46.621	51.176		55.353	55.353	55.353		
RSPO Dispute Settlement facility Oxfam Novib, DOEN	171.188	36.334	134.854	19.966	2.700	38.490	61.156	73.698	171.188	97.490	113.498	16.008	
The Dutch Soy Coalition ICCO, IUCN NL, Milieudefensie, Natuur & Milieu, Oxfam Novib, Solidaridad, WWF Netherlands	522.219	466.059	56.160	18.000	26.969		44.969	11.191	522.219	511.028	522.219	11.191	
European ECA Campaign FERN	101.199	89.229	11.970	11.970			11.970		101.199	101.199	101.199		
To go with the flow ICCO	26.762	23.061	3.701					3.701	26.762	23.061	26.762	3.701	
CoCooN NWO-WOTRO Science for Global Development	8.485		8.485	8.485			8.485		8.485	8.485	8.485		
Prestudy sustainability in countries and chains PBL Netherlands Environmental Assessment Agency	10.000	4.561	5.439	5.422	17		5.439		10.000	10.000	10.000		
Duurzaamheid in bilaterale programma's VNG International	9.600		9.600	9.600			9.600		9.600	9.600	9.600		
Financiering van megastallen Stichting Hans van Eck	5.000		5.000	5.000			5.000		5.000	5.000	5.000		
TOTAL	11.171.189	5.827.799	5.343.390	1.799.694	357.382	1.676.742	3.833.818	1.509.572	11.171.189	9.661.617	10.369.600	1.212.971	504.988

ALLOCATION OF SUPPORT COSTS

	ACTIVITIES				
	FGG Alliance members	Water	Land Use	Capital Flows	Other
Direct project expenses	4.834.691	290.402	1.154.872	204.352	384.499
<i>Support costs</i>					
Staff expenses		219.974	455.718	304.565	100.196
Accommodation costs		20.235	41.921	28.016	9.217
Publicity and communication		2.897	6.002	4.011	1.320
Office costs		8.325	17.247	11.527	3.792
Organisation costs		8.428	17.461	11.670	3.839
Travelling and hotel expenses		559	1.157	773	254
Miscellaneous expenses		484	1.003	670	221
<i>Subtotal support costs</i>		<i>260.903</i>	<i>540.510</i>	<i>361.233</i>	<i>118.838</i>
TOTAL PROJECT COSTS	4.834.691	551.305	1.695.381	565.585	503.337

COSTS OF GENERATING FUNDS		MANAGEMENT AND ADMINISTRATION	TOTAL	BUDGET 2012	2011
Income fundraising	Government grants				
2.632			6.871.447	6.349.738	5.265.854
27.178	27.178	396.209	1.531.019	1.672.527	1.645.950
2.500	2.500	36.446	140.835	152.000	140.870
358	358	5.218	20.165	25.000	20.689
1.029	1.029	14.995	57.943	73.000	60.554
1.041	1.041	15.181	58.662	70.997	52.630
69	69	1.006	3.888	4.000	1.521
60	60	872	3.370	68.000	22.782
<i>32.235</i>	<i>32.235</i>	<i>469.928</i>	<i>1.815.882</i>	<i>2.065.524</i>	<i>1.944.996</i>
34.867	32.235	469.928	8.687.329	8.415.262	7.210.850

	2012	2011
Ministry of Foreign Affairs - DGIS - MFS	1.982.704	1.618.223
Non - MFS Income		
Swiss Agency for Development and Cooperation	433.135	297.861
Dutch Postcode Lottery (NPL)	411.814	
Joke Waller - Hunter Initiative Foundation	182.731	219.637
Charles Stewart Mott Foundation	119.304	100.398
Turing Foundation	67.370	42.762
Ministry of Infrastructure and the Environment (formerly VROM)	28.509	192.551
CEE Bankwatch Network	18.647	15.465
University of Amsterdam	16.250	
WWF Netherlands	15.000	7.500
FERN	11.970	11.153
Alterra	10.220	60.217
VNG International	9.600	
Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	8.570	3.349
NWO-WOTRO Science for Global Development	8.485	17.000
Stichting DOEN	5.770	10.532
PBL Netherlands Environmental Assessment Agency	5.439	4.561
Stichting Hans van Eck	5.000	
Eurodad	4.972	
M.A.I.S.		52.261
The World Bank		4.500
The Christensen Fund		1.638
Subtotal Non - MFS Income	1.362.786	1.041.385

	2012	2011
MFS - related Income		
PSO	159.949	400.364
Simavi	85.000	95.500
Oxfam Novib	67.886	63.302
Ministry of Foreign Affairs - Global Sustainable Biomass Fund	51.786	120.271
ETC	51.176	4.177
Cordaid	30.384	40.161
Ministry of Foreign Affairs - DGIS - Public - Private Partnerships (PPPs)	24.678	223.443
ICCO	5.969	20.000
Milieudefensie	4.500	2.500
IUCN National Committee of the Netherlands (IUCN NL)	2.500	
Solidaridad	2.500	2.500
Stichting Natuur & Milieu	2.000	
Institute for Environmental Studies (IVM) VU University Amsterdam		92.833
Stichting Oikos		28.727
Hivos		5.000
Subtotal MFS - related Income	488.328	1.098.778
TOTAL PROJECT GRANTS	3.833.818	3.758.386

REVENUE

Government grants and others

Ministry of Foreign Affairs - DGIS Income for FGG Alliance members	4.858.202
Ministry of Foreign Affairs - DGIS	2.190.000
Dutch Postcode Lottery	435.000
Joke Waller-Hunter Initiative Foundation	217.000
Swiss Agency for Development and Cooperation	350.000
Other	364.130
To be raised	650.883

Other revenue	8.000
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TOTAL REVENUE 9.073.215

EXPENSES

FGG Alliance members 4.858.202

Water	
Direct costs	300.000
Support costs	346.123

Land Use	
Direct costs	1.150.000
Support costs	715.135

Capital Flows	
Direct costs	250.000
Support costs	361.317

Other	
Direct costs	341.130
Support costs	124.491

Costs of generating funds 106.694

Management and administration 480.124

TOTAL EXPENSES 9.033.215

RESULT 40.000

CONSOLIDATED BALANCE SHEET STICHTING Both ENDS AND STICHTING JOKE WALLER-HUNTER INITIATIVE

AS PER 31 DECEMBER 2012 IN EURO

ASSETS

Tangible fixed assets 10.708 19.997

Financial fixed assets 1.327.553 1.419.910

Receivables		
Receivable project contributions	322.257	338.458
Debtors and other receivables	459.071	107.125

Liquid means 1.112.233 980.037

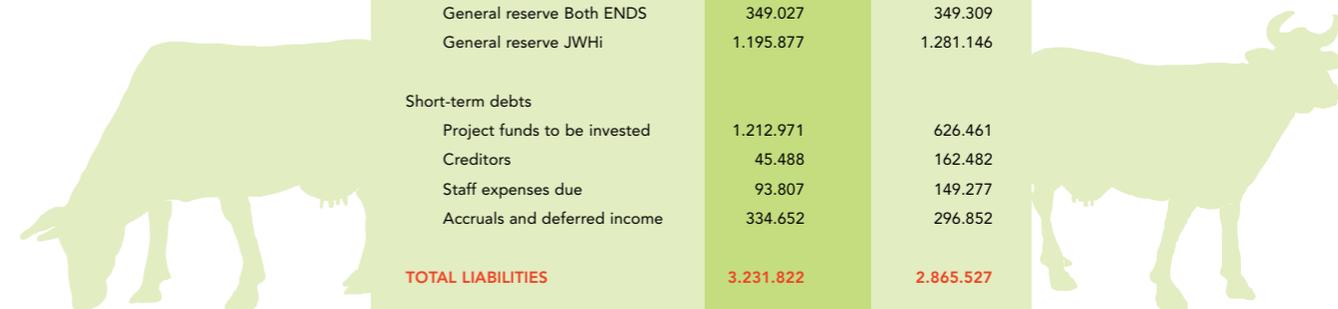
TOTAL ASSETS 3.231.822 2.865.527

LIABILITIES

Reserves and funds		
General reserve Both ENDS	349.027	349.309
General reserve JWHI	1.195.877	1.281.146

Short-term debts		
Project funds to be invested	1.212.971	626.461
Creditors	45.488	162.482
Staff expenses due	93.807	149.277
Accruals and deferred income	334.652	296.852

TOTAL LIABILITIES 3.231.822 2.865.527



CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE

	2012	Budget 2012	Budget 2011
REVENUE			
Income fundraising			
Charles Stewart Mott Foundation	119.304	105.000	42.762
Turing Foundation	67.370		52.733
Other	62.560		42.762
Revenue activities third parties			
Dutch Postcode Lottery	411.814		
Government grants and others			
Ministry of Foreign Affairs - DGIS Income for FGG Alliance members	4.834.691	5.040.458	3.456.267
Ministry of Foreign Affairs - DGIS	2.059.168	2.011.500	1.961.937
Swiss Agency for Development and Cooperation	433.135	349.500	297.861
PSO	159.949	103.000	400.364
Simavi	85.000	85.000	95.500
Other	252.787	2.380	587.194
To be raised		531.424	
Unrealised investment result	64.822	30.000	4.331
Interest Joke Waller-Hunter Initiative	46.993	40.000	63.802
Investment expenses	-14.353	-15.000	-14.227
Other revenue Both ENDS	18.538	10.000	12.264
TOTAL REVENUE	8.601.778	8.293.262	7.003.550

	2012	Budget 2012	Budget 2011
EXPENSES			
FGG Alliance members	4.834.691	5.040.458	3.456.267
Water			
Direct costs	290.402	178.000	247.920
Support costs	260.903	322.415	305.858
Land Use			
Direct costs	1.154.872	796.000	1.011.252
Support costs	540.510	666.152	568.169
Capital Flows			
Direct costs	204.352	122.280	164.706
Support costs	361.233	336.568	416.339
Other			
Direct costs	384.499	205.000	360.918
Support costs	118.838	115.964	96.577
Expenses acquisition			
Income fundraising	34.867	82.941	65.204
Revenue activities third parties	32.235	82.941	60.619
Management and administration	469.928	466.543	457.021
TOTAL EXPENSES	8.687.329	8.415.262	7.210.850
RESULT	-85.551	-122.000	-207.300
Appropriate of:			
General reserve Both ENDS	-282	40.000	16.067
General reserve Joke Waller-Hunter Initiative	-85.269	-140.000	-165.731

INDEPENDENT AUDITOR'S REPORT

To: the Management of Stichting Both ENDS, Amsterdam.

We have audited the accompanying financial statements of Stichting Both ENDS, Amsterdam, which comprise the balance sheet as at 31 December 2012, the statement of income and expenses for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Board's responsibility

Board is responsible for the preparation and fair presentation of these financial statements and for the preparation of the board report, both in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions". Furthermore board is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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In making those risk assessments, the auditor considers internal control relevant to the foundation's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by board, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Both ENDS, Amsterdam, as at December 31, 2012 and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions".

Amsterdam, 22 April 2013

Dubois & Co, Registeraccountants

Signed on original by:
M. Karman and P.A.J.M. Bonants

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aanvaardigd geacht.



EXPLANATORY NOTES ON THE CONSOLIDATED ANNUAL ACCOUNTS

A consolidated annual account is made with the Joke Waller-Hunter Initiative Foundation. This is because both foundations have the same board. Both ENDS can claim expenses for the Young Environmental Leadership Programme until a maximum decided by the Board of the Joke Waller-Hunter Initiative Foundation. The investments made with the assets of the Joke Waller-Hunter Initiative are based on a defensive strategy and performed by Triodos Bank. The investment portfolio as per 31 December 2012:

	Purchase value	Unrealised investment result	Value as per 31 December 2012
Equity	312.229	74.839	387.068
Bonds	860.072	80.413	940.485
Total	1.172.301	155.252	1.327.553
Received dividend		16.665	
Interest		1.615	
Expenses investments		-14.353	
Total investment result		3.927	

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