



# Annual **report** 2018

Change for good







Help a Child provides a future  
for children in need, their family  
and their entire community





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## Change for good

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# Change **for good**

In 2018 children continued to die because of poverty. That is a bitter and painful reality, and one I cannot accept. Children are unique beings, created by God, given to parents and families. Guided by that thought, our only course is to do everything in our power to offer a future to children living in chronic need or emergency situations.

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In 2018 we were again able to help almost 150,000 children. Not for a fleeting moment, but for the rest of their lives. With our approach, we help parents and families to increase their income on a lasting basis and bring up their children in health and safety.

2018 was an anniversary year. We celebrated our 50th birthday with employees, sponsors, donors and other stakeholders. We are enormously grateful to them, because they are the ones who enable us to help so many children grow out of poverty for good.



Despite the many obstacles, we are very often successful. That's not just what we think, but what we know. Because to mark our anniversary, we commissioned an in-depth study into the longer-term impact of our programmes. The results were heartening: many children and families have seen an enormous change for the better in their lives. The study also produced valuable advice on how we can do things even better. In this annual report, we look at length at the outcomes and takeaways from the impact study. We also tell about our programmes in 2018, the results achieved, our income and expenditures, our organization and how it is run, and about our short- and long-term policy.

Looking back, a sense of gratitude prevails. Gratitude for all the support and trust we receive from our donors, for the uplifting results of our work and for the blessing of our Heavenly Father that again befell us this year.

Andries Schuttinga  
CEO

**'Gratitude  
prevails'**



# 2018 in brief a summary

In 2018, Help a Child received 11.5 million euros of income and was active in eleven countries. We see every child as a unique gift from God. All our programmes are aimed at enabling children to grow out of poverty and connecting them with people in the Netherlands.

To achieve this, our community programmes are designed to reach out to children, families and the whole community. Our approach centers on collaborative working in self-help groups, promoting knowledge and skills, linking up with other parties and fostering powers of resilience. We also take action in the event of disasters or conflicts and then help with basic necessities, protection and reconstruction.

In 2018, we worked from our head Office in the Netherlands and from our country offices in Burundi, Kenya, Malawi, Rwanda, Democratic Republic Congo and South Sudan. In India we cooperate with Help a Child of India.

In the Netherlands, almost 20,000 people, 561 churches, 117 schools, 166 businesses and 42 foundations make our work possible. Among their number are about 8,000 sponsors who have contact with a child or family taking part in our

programmes. We also received contributions from 28 bequests.

Apart from these contributions from our loyal supporters, we also receive additional funding from government agencies and charitable trusts.





# Results 2018

Help given to:

**150,858**  
children

**124,852**  
adults

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Number of young children <b>aged 0-7</b> helped:	<b>29,056</b>
Number of children <b>aged 8-12</b> helped:	<b>75,957</b>
Number of young people <b>aged 13-18</b> helped:	<b>9,295</b>
Number of young adults <b>aged 19-25</b> helped:	<b>36,550</b>
Number of <b>adults</b> helped:	<b>124,852</b>
Number of <b>self-help and farmer groups</b> trained:	<b>3,151</b>
Number of <b>CLAs</b> (self-help umbrella groups):	<b>175</b>
Number of <b>Children's Clubs</b> for children aged 7-18:	<b>828</b>
Number of <b>youth groups</b> for young adults aged 19-25:	<b>361</b>

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INCOME 2018:

**€ 11,517,551**

**Expenditure on objectives:**

**€ 9,489,732**  
(82.4% of income)

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Gifts from individuals:	<b>€ 6,792,208</b>
Gifts from businesses/entrepreneurs:	<b>€ 373,506</b>
Subsidies from government agencies:	<b>€ 3,125,487</b>
Contributions from other non-profit organizations:	<b>€ 1,189,369</b>



# CHAP.1





# Help a Child: Our mission, vision and strategy

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## 1.1 Who we are and what we want to achieve

Help a Child is a Christian, international development organization, founded in 1968 in the Netherlands. Help a Child provides a future for children in need, their family and their entire community. By empowering vulnerable communities, we help them to change their own living conditions and opportunities in a sustainable way.

Help a Child works in areas with a high incidence of poverty or in places where children and families are extra vulnerable due to disasters or (imminent) conflicts. We work together with various Dutch, international and local partners. Help a Child works across India, Kenya, Ethiopia, Malawi, Burundi, Rwanda, the Democratic Republic of the Congo, Uganda, Zambia, the Middle East and South Sudan.

In cooperation with knowledge organizations, capital funds and institutional donors, Help a Child develops innovative programmes, for example about youth & work, mother and child care, and disaster response. Help a Child is supported by a broad constituency of individual sponsors, churches, foundations, companies and schools.

### WHAT WE BELIEVE

Every child is a unique gift from God

### WHAT WE WANT

A promising future for every child

### HOW WE WORK

Children – families – the whole community

## Our approach

The community development programmes that we carry out together with others last seven years on average. To attain the above objective, a big change must be brought about in a short space of time. How do we achieve this?

Our answer to this question is set out in our Theory of Change.

**The complete text of our Theory of Change can be read at [helpachild.org/approach](http://helpachild.org/approach).**

Help a Child's approach centres on the child's well-being and future. What gives a child opportunities for the future?

- good health;
- good education;
- the ability to develop socially and emotionally;
- a positive self-image and self-confidence and an awareness of the talents that he or she has received from God.

What is necessary to make this reality?

- parents must have sufficient income to look after their family;
- young people must live with self-confidence and be able to find work when they grow older;
- the youngest children must get a good start in life;
- the community must be organized along collaborative lines so that it can grow and improve socially and economically.

And finally: how do we go about this? How do we achieve this on a sustainable basis?

- we work in groups (usually in self-help groups);
- we pass on knowledge and skills;
- we focus on the entire community.

Sometimes conditions are too unsettled and threatening to immediately deploy our long-term approach. This is the case, for instance, when natural disasters, violent conflicts and famine occur. In such situations we extend disaster response in the form of food and medicines as well as shelter and safe places for children.





## **Our mission**

Help a Child provides a future for children in need, their family and their entire community.

## **Our vision**

As a Christian non-profit organization Help a Child wants all children – regardless of their social, political, religious, ethnic or economic background – to have a life in dignity, with love and with a promising future.

## **Impact of our strategy**

Our work has a great impact. We bring about many changes in communities and families. The results of each project are carefully measured, so that these can be made visible. It is extremely motivating to see how, within only a few years, people can overcome poverty and start building a good future for themselves and their communities.




## **1.2 How we achieved our objectives in 2018**

Based on our Long-Term Strategic Plan, we make an annual plan in outline for each year. These outlines are then worked out in detail for each department and country.





The progress of the annual plan is discussed at each scheduled meeting of the Supervisory Board (see Chapter 5). Below you can read our objectives for 2018 and the extent to which we achieved these.



## Main objectives for 2018 and our scores





The objectives with a  have been more than 90% achieved. A  denotes that more than 50% of this objective was achieved, with further action for improvement being taken. A  means that less than 50% of this objective was achieved.

### 1. COOPERATION



-  1.1 Positioning in networks
-  1.2 Success of PerspActive
-  1.3 Building successful partnerships
-  1.4 Underlining the quality of our programmes, e.g. by providing evidence that our approach works

### 2. FUNDRAISING






#### Disaster response

-  2.1 Translate policy into concrete plans and actions for the programmes
-  2.2 Position Help a Child as a relevant player in this field
-  2.3 Set up programmes in DRC and South Sudan
-  2.4 Integrate disaster response approach into all our programme countries





#### Seek alternative, new funds

-  2.5 Explore opportunities for economic development funding with e.g. a pilot in Rwanda
-  2.6 Intensify our efforts in the charitable trust market




#### Private fundraising in the Netherlands

-  2.7 Develop and test new charitable giving models
-  2.8 Develop and implement a loyalty campaign
-  2.9 Continue middle donor campaign
-  2.10 Develop and implement online marketing strategy
-  2.11 Interdisciplinary and assertive fundraising

### 3. SUPPORTER BASE

-  3.1 50th anniversary of Help a Child
-  3.2 Start up a charity shop
-  3.3 Appoint a volunteer coordinator and develop a volunteer strategy
-  3.4 Set up test panels or focus groups selected from our supporter base

### 4. DECENTRALIZATION

-  4.1 Stability and growth of the country offices in Kenya, Rwanda, Burundi and Malawi
-  4.2 Appoint representations in DRC, South Sudan and Uganda
-  4.3 Complete and optimize internal support processes for the new organizational structure

Of the 22 main objectives from our annual plan 2018, we achieved 18 in full and 4 in part.



## Scores on main objectives explained

### 1. COOPERATION

#### 1.1 Positioning in networks

We are able to give Help a Child a clear and distinctive positioning in more and more networks. Particularly in the countries where we have country offices, we are becoming better known and recognized as experts in early child development and youth & work. In the Netherlands we are also steadily increasing our visibility in a number of lobby networks.

#### 1.2 Success of PerspActive

Despite our positive and constructive cooperation within PerspActive, our efforts in this context failed to yield extra funds in 2018.

#### 1.3 Build successful partnerships

In 2018 we continued to work successfully with other organizations in alliances and other partnerships. Examples are the Dutch Relief Alliance (DRA), the BBB Alliance in Burundi, the partnership we entered into with Medair in 2018, and our collaboration with Wageningen University.

#### 1.4 Underline the quality of our programmes, also by providing evidence that our approach works

The impact evaluation we commissioned early in 2018 demonstrates that our approach works. In 2018 we shared and communicated this message in various places and ways.

### 2. FUNDRAISING

#### Disaster response

#### 2.1 Convert policy into concrete plans and actions for the programmes

Within the DRA we developed programmes for South Sudan and DRC. These programmes mainly focus on child protection, food security and sanitation. Successful parts of our approach (such as early participation of the target group, but also working in groups) are also applied in our disaster response programmes.

#### 2.2 Positioning of Help a Child as a relevant fundraising player

Within the DRA we are an active participant in the working groups and consultative bodies. Beyond the DRA,

other organizations also approach us as an alliance partner for funding applications. In addition, we won an award as a member of the DRA with our proposal for an innovative approach to protection. We have been given a chance to test this in DRC.

#### 2.3 Set up programmes in DRC and South Sudan

In 2018 we set up country offices in DRC and South Sudan in order to carry out our programmes. The programmes were successfully implemented in 2018 and funding for their continuation in 2019 has been pledged.

#### 2.4 Integrate our disaster response approach into all our programme countries

The first focus for our disaster response approach in 2018 was on the successful start-up of our programmes in South Sudan and DRC. The translation of this approach in our other countries was put back to 2019.

#### Seek new, alternative sources of funding

#### 2.5 Explore opportunities for economic development funding with e.g. a pilot in Rwanda

The pilot in Rwanda is under preparation but has not yet started. In addition, we submitted a proposal to an economic development fund. The first-round assessment was favourable, but the second round has been postponed.

#### 2.6 Intensify our efforts in the charitable trust market

The recruitment and induction of a coordinator for charitable trusts cost more time than we expected beforehand. This has therefore not yet produced the planned result.

#### Private fundraising in the Netherlands

#### 2.7 Develop and test new charitable giving models

In 2018 we extensively examined the motives of existing and potential donors and translated the resulting insights into our charitable giving models. Among other things, this led to a more focused organizational profile and a new approach to donor acquisition. We tested this new approach and will start implementing it early in 2019.



### + 2.8 Develop and implement loyalty campaign

Our constant attention for loyalty in 2018 led to numerous improvements to our sponsorship communication. This resulted in 2018 in an extremely low percentage of sponsorship terminations.

### + 2.9 Continue middle donor campaign

In 2018 we carried out the second phase of our middle donor campaign. The proceeds equalled the result in the previous year, whereas we had actually hoped for more. Nevertheless, this is a satisfactory outcome in a highly competitive space.

### + 2.10 Develop and implement online marketing strategy

In 2018 we invested in an email package for faster and more targeted emailing. We also made improvements to the website and intensified our online advertising campaigns.

### + 2.11 Interdisciplinary and assertive fundraising

We are embracing new forms of fundraising, both in terms of content and timing. Different applications are tested in order to optimize our campaigns.

## 3. SUPPORTER BASE

### + 3.1 50th anniversary of Help a Child

We had a wonderful anniversary year that was brought to an appropriately dignified conclusion with a thanksgiving gathering. In 2018 we were able to highlight the results of our impact evaluation in various ways among our target groups. During this anniversary year, we also had regular opportunities to tell our story in the media.

### + 3.2 Start up a charity shop

After thorough preparations we opened our first charity shop in May 2018 in Zwolle. We are happy with the results at the end of the first year: 40 volunteers who put their heart and soul into the shop, breakeven revenue and advanced plans to open a new shop.

### + 3.3 Appoint a volunteer coordinator and develop a volunteer strategy

Our volunteer coordinator (a volunteer herself) drew up a new volunteer policy and worked hard to find staff for the charity shop – with great success, we might add.

### + 3.4 Set up test panels or focus groups selected from our supporter base

We are increasingly giving our supporters a say in our decisions. During the development of new charitable giving models, for instance, we consulted our supporters on various occasions. We were delighted with the results, which gave us many extra insights.

## 4. DECENTRALIZATION

### + 4.1 Stability and growth of the country offices in Kenya, Rwanda, Burundi and Malawi

The country offices are well-staffed and well-equipped. Our people there worked hard to make themselves visible in local networks. In Rwanda, this resulted in the first locally raised funding. The expectation is that more country offices will follow shortly.

### + 4.2 Appointment of representations in DRC, South Sudan and Uganda

The work in DRC and South Sudan grew much faster and further than expected. As well as appointing representatives, we also equipped, staffed and started up country offices. One consequence of this, however, is that the work in Uganda is still coordinated from the Netherlands.

### + 4.3 Complete and optimize internal support processes for the new organizational structure

We completed the decentralization of our organizational processes, procedures and structure that was started in 2017. Everyone knows what their roles and duties are.

## 1.3 Strategic long-term policy plan

Our new strategic long-term policy plan 2016–2020 'The Power of Connecting' came into force in 2016. The implementation is now in full swing.

### Connecting

'The Power of Connecting' sums up the essence of Help a Child. Great sources of strength can be unlocked by creating the right connections with and between our target groups, within the target groups themselves and between them and other parties, both locally and worldwide. This act of connecting lifts people above themselves.

### Sustainable improvement for children, young people and families

The Help a Child programmes work when we get everyone to connect and join in the communal effort. Moreover, when that connection happens, our programmes do work! Our policy plan emanates this principle in every respect. The plan can be read on our website: <https://www.helpachild.org/documents>

An evaluation halfway through 2017 led us to conclude that our strategic long-term policy plan still serves as an excellent roadmap for our work, but that some changes in emphasis are in order.

- Instead of staking everything on a single strategic alliance, we want to set our sights on a broader suite of partners.

- We want to intensify our relationship with our supporters by giving them more say in our decisions and by offering new forms of involvement.
- We are going to adjust our charitable giving models based on better insight into the reasons why our sponsors and donors want to give us their support.
- We have decided to make a serious commitment to fragile areas while also exploring our potential to raise funding for economic development.

In the meantime, we started at the end of 2018 with the initial activities in preparation for the next 2021–2025 policy period. We expect to complete this in mid-2020.

## 1.4 Our plans for 2019

The priority for 2019 is to put Help a Child on a healthy and sustainable financial footing. It is important that the investments we have made in both the decentralization and the Dutch fundraising start to bear fruit. Based on this priority, we have defined the following main objectives:

### Smart growth

Our primary focus must be on growth that gives us the most space to use income where the need is greatest. Key factors are:

- Income growth
  - Grow current income (sponsorship, structural gifts, one-off gifts, bequests, subsidies and funds)





- Achieve a good mix of earmarked and non-earmarked income
- Grow new income (new charitable giving models, new subsidies and funds in the programme countries, innovation, charitable trusts);
- Well-defined and measurable objectives for the various parts of the organization;
- Extra attention for the further implementation of new charitable giving models and the personal approach to existing donors.

### Impact evaluation

The outcomes of the impact evaluation provide us with a rich source of information to continue improving our programmes and increasing our impact. Our priorities in 2019 will be to:

- make our programmes even more sustainable;
- make more focused choices within our Theory of Change – also in relation to our selected themes of expertise: early child development and youth & work;
- give more attention to the spiritual side of child well-being in our programmes;
- give more attention to the role of men and families in our programmes.

### New institutional funds

In 2017 we indicated that we wanted to explore two promising opportunities for institutional funds, namely disaster response and economic development. In 2018 we came to the conclusion that disaster response is an avenue that we wish to continue exploring, but that economic development is not the right way forward for us. This choice has several consequences in 2019:

- Our disaster response approach must be further integrated into the organization and connected more closely with community empowerment.
- As a disaster response organization, we want to conform to the globally-accepted Core Humanitarian Standards. To this end, we must carry out a rigorous self-assessment in 2019.
- We are not going to expand our programmes ourselves with larger-scale economic activities, but still consider sustainable income improvement crucial for families. In 2019 we will explore and enter into partnerships that are able to assist and assure this economic empowerment.

### Preparations for new policy plan 2021–2025

In 2019 we want to start developing the policy plan for the 2021–2025 period.

## 1.5 Strengths and weaknesses, opportunities and threats

In making plans, we must be alert to new trends and developments, both within Help a Child and in the world around us.

Social unrest is rife in the world around us and political populism is on the rise in many countries. Citizens are uncertain about their safety and the stability of society. Civil society organizations are concerned about the impact of politics on their work.

In the Netherlands too we see developments that entail risks for our work, such as the negative image of development aid, populist tendencies and growing individualization and secularization.

### SWOT ANALYSIS

We regularly take stock of the risks for our work. One tool we use in this connection is a SWOT analysis: an analysis of our strengths and weaknesses as well as opportunities and threats. SWOT stands for Strengths, Weaknesses, Opportunities, Threats.

Following the evaluation of our strategic long-term plan in 2017, we sharpened the focus of the existing SWOT. The main elements are indicated below according to five 'critical success factors':

- Our sponsors and donors (the basis for our fundraising)
- Our child-centred programmes (for which we raise funds)
- Innovative capability (the ability to deal effectively with change)
- Our partner organizations and country offices (which determine our capacity to operate in the various countries)

- Alliances and partnerships (which enable us to increase the scale and scope of our work and organize joint fundraising initiatives).

Based on these five elements, we defined our strengths, weaknesses, opportunities and threats in the SWOT insofar as applicable.

## SWOT-ANALYSIS HELP A CHILD 2018

### STRENGTHS

- Our sponsors and donors are loyal and committed.
- Our Christian identity is appreciated by our constituency
- Our programmes are relevant, focused and effective.
- Our employees are flexible and keen to learn.
- We have committed and strong partners who are determined to succeed.
- Since 2018 we have a country office in six programme countries.
- We are connected with networks that can serve as the basis for flexible alliances.
- Our innovative capability is increasingly visible for third parties.

### WEAKNESSES

- Our traditional sponsor and donor base is ageing and shrinking.
- The scale of our programmes is too limited in some countries.
- The size of the organization both in the Netherlands and in the programme countries is vulnerable.

### OPPORTUNITIES

- Our sponsors and donors have an established and recognizable position in society.
- Our integrated programme approach suits diverse themes.
- We are open to 'out of the box' thinking and new approaches.
- Decentralization gives us more opportunities to strengthen the quality and impact of our programmes.
- Decentralization strengthens our ability to tap into local fundraising opportunities and boosts our overall visibility in the countries where we work.
- Our membership of the DRA enables us to give more concrete shape to our disaster response strategy.

### THREATS

- Competition with other organizations for support from our sponsors and donors is growing.
- Public attention and available funds are shifting to programmes around conflict zones and refugee situations.
- Our limited scale makes us less interesting for institutional funds which are increasingly looking for economies of scale in projects.
- The authorities in our programme countries are increasingly confining the humanitarian space for aid organizations.



### Notes to the SWOT analysis

This SWOT analysis provides vital input for determining our strategy. Here are some general comments:

- Our strengths are highly relevant to the quality of our work and provide a good basis for addressing our weaknesses and withstanding threats.
- The identified weaknesses stem partly from a shortage of funding and partly from our inherent modesty and, hence, fairly low profile. We must project our work and results more visibly and assertively, but without losing our down to earth reputation.
- We will seize the opportunities we see, also to address our weaknesses. A stronger positioning and profile in the programme countries is key to make major steps forwards.
- Two things are important to withstand the identified threats: the bond with our supporters, partners and donors and our determination to succeed.

### From risk management to value management

Over the past years, we thoroughly overhauled our risk management system (the measures we take to mitigate possible risks). Crucially, instead of focusing exclusively on factors that pose a risk, we now also look at opportunities. That is why we now prefer to speak of value management.

Based on our SWOT analysis, we scrutinized all key business processes. The opportunities and risks in the short and longer term were summarized in a diagram (see page 18/19).

Featured at the top of the diagram are the main objectives of Help a Child. Next, we mention the opportunities we see in six key areas. Below this, we look at factors that influence or may influence our work. We have subdivided these into five 'perspectives': aspects of the context (environment) in which we do our work, such as the political or ecological context. For each perspective we mention:

- a) the stakeholders we deal with
- b) the risks we see in the shorter term  
(with an estimate of the possible costs)
- c) the risks we see in the longer term.



## Opportunities and risks

### Our main objectives

Children get a good start in life	A future for children in need, their families and their entire community	Young people have self-confidence and work
Parents can look after themselves and their children		The community participates fully in its economic development

### Our opportunities (per key area)

Fundraising	<ul style="list-style-type: none"> <li>• Grow our structural gifts</li> <li>• Grow our sponsor base</li> <li>• Grow our income from charitable trusts</li> <li>• Grow our income from institutional funds</li> <li>• Stable and diversified income/funding for projects</li> </ul>
Partner Organizations & Country Offices	<ul style="list-style-type: none"> <li>• Focus on networks</li> <li>• Focus on strategic support</li> <li>• Local fundraising</li> <li>• Better visibility in countries</li> <li>• Higher impact thanks to improved programme quality</li> </ul>
Programme funding	<ul style="list-style-type: none"> <li>• Build up new sponsor programmes</li> <li>• Build up programmes for institutional and charitable funds</li> <li>• DRA membership</li> <li>• Fundraising ambition of PerspActive</li> </ul>
Programme development	<ul style="list-style-type: none"> <li>• Implementation of Child Safeguarding Policy, Theory of Change, Early Childhood Development, Youth &amp; Work, Disaster response</li> <li>• Knowledge portal</li> <li>• Implementation of IATI</li> <li>• Evaluation policy</li> <li>• Learning Agenda</li> </ul>
Knowledge	<ul style="list-style-type: none"> <li>• Focus on Early Childhood Development, Youth &amp; Work, group dynamics</li> <li>• PMEL (planning, monitoring, evaluating learning)</li> <li>• Gather and share relevant knowledge</li> <li>• Develop and share creative and practical tools</li> <li>• Role of lobbying to influence policy</li> </ul>
Innovative & flexible organization	<ul style="list-style-type: none"> <li>• Cooperate with other parties</li> <li>• Flexible layer around the organization</li> </ul>





**Our risks and stakeholders**

External perspective	Economy / Ecology	Our sponsors & donors / society	Politics / government	Safety/ protection	Organization/ transparency
<b>Stakeholders</b>	<ul style="list-style-type: none"> <li>• Children and communities</li> <li>• (Potential) donors</li> <li>• Businesses</li> </ul>	<ul style="list-style-type: none"> <li>• Sponsors &amp; donors</li> <li>• Charitable trusts</li> <li>• Institutional donors</li> <li>• Competitors in the sector</li> <li>• Partners in knowledge</li> </ul>	<ul style="list-style-type: none"> <li>• Govern-ments and government institutions (regulations)</li> <li>• Governments as providers of subsidies (funds)</li> </ul>	<ul style="list-style-type: none"> <li>• Employees</li> <li>• Children and women (protection)</li> <li>• Partner organizations</li> <li>• Security of organization (IT)</li> </ul>	<ul style="list-style-type: none"> <li>• Sponsors / donors / governments / institutional donors</li> <li>• Supervisory Board / Board of Directors / employees / country of-fices</li> </ul>
<b>Potential shorter-term risks (in monetary terms)</b>	<ul style="list-style-type: none"> <li>• Erosion of sponsor &amp; donor base (€225,000)</li> <li>• Currency risk (€330,000)</li> <li>• Impact of spending cuts on institutional funds (€375,000)</li> <li>• Overheads / ongoing expenses (€225,000)</li> </ul>	<ul style="list-style-type: none"> <li>• Loss of donors due to unforeseen incidents (€175,000)</li> </ul>	<ul style="list-style-type: none"> <li>• Repayment to institu-tional funds due to non-compliance (€400,000)</li> <li>• Penalties (e.g. tax-related) (€400,000)</li> <li>• Impact of partner licen-ce (€60,000)</li> </ul>	<ul style="list-style-type: none"> <li>• Serious acci-dents/ disas-ters (€75,000)</li> <li>• Programme risk (€150,000)</li> <li>• Impact of IT problems (€40,000)</li> </ul>	<ul style="list-style-type: none"> <li>• Fraud / corruption (€50,000)</li> <li>• Mismatch between programmes and funding (€400,000)</li> </ul>
<b>Potential longer-term risks</b>	<ul style="list-style-type: none"> <li>• Financeability of the organi-zation</li> <li>• Ecological impact on programmes</li> </ul>	<ul style="list-style-type: none"> <li>• Ageing sponsor &amp; donor base / loyalty of new generation is harder to secure</li> <li>• Professionali-zation has negative impact on image</li> <li>• Higher donor demands &amp; limited scale of organiza-tion</li> </ul>	<ul style="list-style-type: none"> <li>• Limited availability of funds</li> <li>• Political climate cons-trains huma-nitarian space for NGOs</li> </ul>	<ul style="list-style-type: none"> <li>• Shrinkings-pace for part-ner organiza-tions/country offices, with impact on programme implementa-tion</li> </ul>	<ul style="list-style-type: none"> <li>• Structural mismatch between programmes and funding</li> <li>• Loss of donor trust</li> </ul>

## CHAP. 2





# Our programmes

Help a Child has programmes in ten countries. We operate from our head office in the Netherlands and from six country offices.

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## 2.1 The knowledge we pay forward

Gathering, developing, using and exchanging knowledge is crucial for the implementation of good high-impact programmes. Help a Child focuses on five areas of knowledge:

- Development of (young) children
- Youth & Work
- Community empowerment
- Working in fragile areas and emergency situations
- Lobby and advocacy

For all five of these knowledge areas, we have in-house experts who:

- Gather and activate relevant knowledge in practical (online) tools and methods;
- Help to conceive and write programme proposals;
- Give feedback and advice on plans and reports of partners;
- Select specialized (local) partners and trainers to support programmes;
- Connect networks and partners with other charitable organisations, knowledge centres and commercial organisations;
- Stimulate innovative thinking.

### The development of (young) children

Who are the most important people of all for children? Most children would say: my father and mother. And they are right: parents are the people who raise the child, provide food, offer consolation for pain, and teach good values. Not an easy task at the best of times. And when problems arise (no money for food, no hospital nearby, no work) stress can strike at any time. That has consequences for the relationships within the family, between man and wife, and with the children.

Last year Help a Child put a lot of time and energy into parental support. In Malawi and Uganda, various groups of parents took up the Parenting Challenge: during a period of about twenty weeks, they talked, shared and learned with other parents about various subjects that touch on child rearing: what is my role as a parent, what are the differences between before and now, what is the best food for my child, how do I keep my child healthy, how can I support my child at school and in his social and emotional development, and how can I protect my child? These are just a handful of the many subjects that the parents discussed with each other. And they are putting the lessons learned into practice! Many parents, for instance, have

started a vegetable garden or have improved the hygiene around their home. Relationships between parents have also got much better, and domestic violence and alcohol abuse have been greatly reduced.

In Rwanda groups of parents of children aged 0 to 3 years received training, with similarly good results.

All Help a Child community programmes devote attention to early child development. The protection of children is a subject mentioned by more and more partners. In response to this concern, the community programmes provided information on child protection and committees were set up to prevent violations of children's rights.

Within our disaster response programmes in South Sudan, we tested a special approach where various groups in the community take stock of the places that are safe and unsafe for children and look at what can be done to resolve potential risks. Children also contribute their ideas. The first results are promising, so we will continue on the same track in 2019.

Children's groups are organised in all community programmes. The manual was expanded with ideas and tips this year.

## Youth & Work

Our Youth & Work specialists support programme activities relating to work and income. They do this for all communities where Help a Child is active, with a special focus on young people. The activities are mainly agricultural, as Help a Child predominantly operates in rural areas. We also support vocational training where youngsters receive training from local craftsmen. We are seeking to promote economic development by setting up farmers' organisations, teaching modern farming techniques and establishing lasting trading relations. In addition, we are teaching young people how to develop their entrepreneurial skills, how men and women can work together, and how to be a responsible young parent.

In 2018 an approach was introduced in Uganda and Burundi where young people, together with their parents, learn new agricultural techniques to increase their crops. As well as enough food to eat, this also gives them a surplus they can sell to boost their income.

The Youth & Work programme in Malawi was expanded further in order to prepare young people for work in agriculture or related sectors (transport, processing).

In India, the economic component of existing and new community programmes was given further shape.

## Community empowerment

One central element in the Help a Child approach involves building the knowledge and skills of children, their parents and villages as a whole and thus empower them to look after themselves and each other on an enduring basis. The resources used in this context are awareness, training and the organisation of collaborative and mutually supportive groups. This concerns making villagers more conscious of their talents, skills and resources and what they can achieve by working together. To this end, we use participative methods and give special attention to vulnerable groups, such as the poorest households, girls, women, and children with a disability.

We do this by getting people to work together in self-help groups. Together they can acquire knowledge and learn skills. They can also save and invest together. The savings and borrowing scheme has great impact: the participants see an immediate and tangible difference in their own family. Moreover, by getting groups to work together at community level, they

are also often able to bring about structural changes such as road improvements. In this way, Help a Child is working to develop lasting local capacity and leadership.

We expanded the number of countries and partners that give structural attention to the inclusion of children with a disability in the programmes.

The self-help group approach was extensively studied to determine how this approach can be increased and made more sustainable.

In India the first new-style community programme was started up, also drawing on lessons learned from the evaluation of the first community programmes. Priorities were: sustainability, focus on a smaller number of high-quality programmes and good coordination with other development partners.

## Disaster response

We have developed a Theory of Change for responding to disasters and assisting reconstruction efforts. The main elements in our approach are:

- Focus on food security and livelihood, psychosocial protection and education.
- Focus on children, young people, mothers and pregnant women.

## Queen Maxima

One highlight in 2018 was Queen Maxima's visit to the Municipal Health Department (MHD) of West-Brabant. This MHD studied Help a Child's self-help approach in Rwanda and applied it to homeless children in the Netherlands. Read here how Queen Maxima took a keen interest in this project: [www.redeekind.nl/maxima](http://www.redeekind.nl/maxima).





- Strengthen and expand our collaboration in existing alliances, such as the Dutch Relief Alliance, EU Cord and the Christian Emergency Cluster, and with new local and international partners.

The quality of the disaster response programmes is crucial. That is why we implement the Core Humanitarian Standard on Quality & Accountability (CHS). In 2018 we started a self-assessment as a first step towards devising a plan to further improve the quality of the programmes. We also rewrote and tightened up our integrity policy in order to prevent and counter sexual and other abuse.

In South Sudan, DRC and other Help a Child programme countries, we have positioned ourselves as co-implementor, together with our local partners. By means of on-the-job coaching and targeted training, we aim to build the knowledge and skills of local partners and boost the local disaster response capability, a process called localization. We are thus fulfilling the arrangements made under the name Grand Bargain.

In 2018 we entered into a cooperation agreement with Medair. Under this agreement, we can make use of each other's network, knowledge and capacity in the event of disasters and conflicts.

As a member of the Dutch Relief Alliance (DRA) we were able to start up new disaster response programmes in DRC and in South Sudan together with local partners. A country office was set up and staffed in both countries for the coordination of the programmes. The first fruits of this work were reaped in 2018, with thousands of children and families receiving life-saving aid such as food, water, toilets, psychosocial assistance and support in restarting their own food production.

## Self-defence bracelet protects women

Innovation within the disaster response domain is crucial in order to respond rapidly and effectively to the growing number of emergencies around the world. That is why we integrate innovative approaches into our disaster response programmes. In 2018 we developed a new programme to introduce a self-defence bracelet in DRC together with the INVI organisation as a measure against sexual violence. More about this can be read at [www.redeenkind.nl/invi](http://www.redeenkind.nl/invi).



In addition to the programmes funded from the Dutch Relief Alliance, Help a Child supported and implemented disaster response programmes in India, Malawi, Indonesia, Iraq and South Sudan within the context of the Christian Disaster response Cluster.

### Lobby and advocacy – a voice for children

The wellbeing of children depends on many different things: good food, safe families, a good start in life and education. Parents are very important, of course, but government assistance is also crucial in ensuring children can play, learn and get opportunities in life. Governments, leaders and institutions play a pivotal role in providing the services that a child needs. That is why Help a Child finds it important to lobby for children's rights and help children stand up for their rights. In 2018 we saw the following results:

- **Young People with Perspective – a positive policy of the Dutch government**

Together with PerspActive, a cooperative of organisations dedicated to young people, we lobbied the Dutch government to get more attention for the major problem of youth unemployment in Africa. We and many others raised this important issue. It is therefore encouraging that the Dutch government decided last

year to make youth & work a priority in its development aid policy.

- **Attention from African leaders for good care for young children**

At a conference entitled 'The Africa We Want: A Better Future Now' in Nairobi, Help a Child was given a platform to present its early child care training for parents in Malawi, Uganda and Rwanda. Our work was mentioned in the session with government members from Kenya, Malawi and Rwanda and for other large organisations working for children in East Africa. As a result, Help a Child is now better able to work with other organisations, and governments are aware of the importance of early child care!

#### **The lobby figures for 2018**

- 10 letters about Child Rights sent to the Dutch government
- 20 meetings with politicians and civil servants about Child Rights
- +50 network meetings about the importance of children, inclusion and young people
- 828 children groups received support in standing up for their rights

## **2.2 How we continuously improve the quality of our programmes**

Our work gives children and families better opportunities for the future. We want to keep improving. For this reason, we collect data on our results and have our programmes regularly evaluated.

### **Measuring and evaluating**

Help a Child has developed a specific measurement system for monitoring and evaluation. It is vital to ensure that the results are reliable and clear. In the first instance, we want to measure whether there has been a real improvement in the wellbeing of children. In addition,

we want to know whether the communities as a whole have become stronger in socio-emotional, economic and political terms. This is called community empowerment. Apart from these general requirements, our partners have a lot of flexibility to tailor the measurement system to the specific context of their programmes.

### **Measuring the wellbeing of children**

Improving the wellbeing of children is, of course, always paramount for Help a Child. Since 2013, we have applied the 'Child Status Index' in all our projects to gather reliable information on the development of children's wellbeing over time. A survey based on eleven questions is conducted among children, parents and teachers to measure the status of specific aspects of the children's wellbeing.





### Measuring the developments within the community

Help a Child is convinced that working in groups is extremely effective. That is why we measure many aspects at group level, particularly to gauge whether we are genuinely promoting 'community empowerment' (see above). To this end, we have developed our own measurement instrument: a 'scorecard' for groups. Each year several groups in each community are asked to assess the progress made in terms of social, economic and political empowerment in their community and give scores for the results.

### Impact evaluation

Help a Child has been working to improve the wellbeing of children since 1968. Since 2011 the focus of our efforts has been on the reinforcement of local communities around children. Building the economic and social resilience of parents and young people is a central objective in this context, so that parents and families can take better care of their children (including those still to be born). We want this approach to produce enduring results. The initiated progress must continue after Help a Child leaves the area. The aim is to achieve a genuine improvement in the wellbeing of children and families. We call this impact.

To mark our 50th anniversary, we commissioned an external evaluation of our impact in 2017/2018. In addition to examining all programme evaluations since 2011, the external evaluator also visited four completed programmes in Rwanda, Uganda and India. The evaluation provides us with a good picture of the sustainability and impact of our programmes. And the results are splendid!

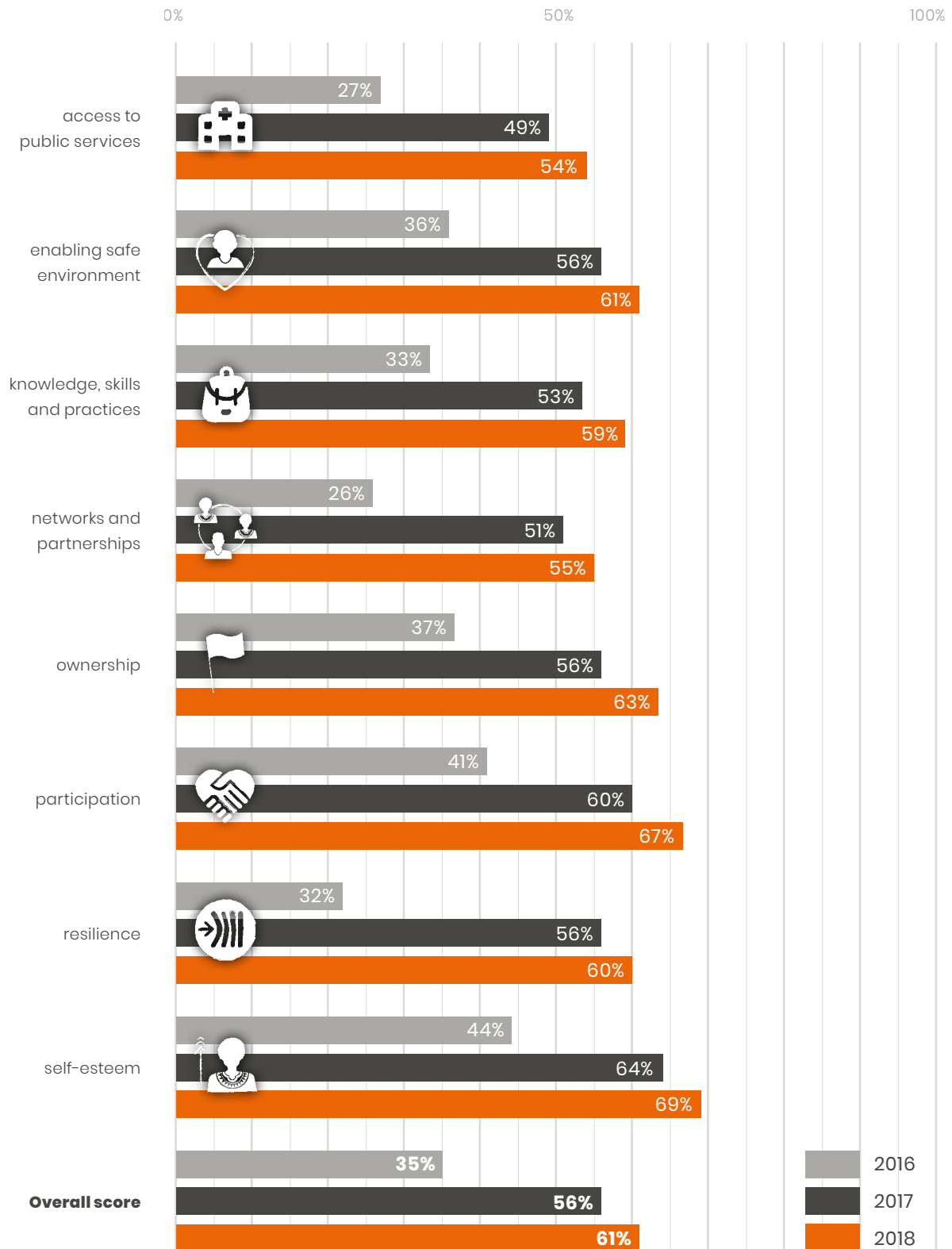
## It really works!

The results and backgrounds of the evaluation are described in detail on [www.helpachild.org/impact](http://www.helpachild.org/impact). The results are very encouraging. Two years after completing the programme, most self-help groups are still active. They save, invest and undertake communal activities, such as supporting schools or helping people outside the groups. New groups are formed and more people receive training in saving, investing and advocacy to stand up for the community's interests. That is an impressive result. At the same time, the sustainability of half of the projects cannot be guaranteed. This is mainly because the principle of sustainability is insufficiently taken on board from the start of the project.

### The main results:

- 70% of the projects produce a clearly positive result by strengthening the social drive, social cohesion and group dynamics within communities;
- a third of the projects show clear economic effects. With the other projects, the economic effects are still small;
- whilst we pursue an integrated approach to the wellbeing of children, the 'well-educated' aspect receives the most emphasis, followed by 'healthy and strong'.

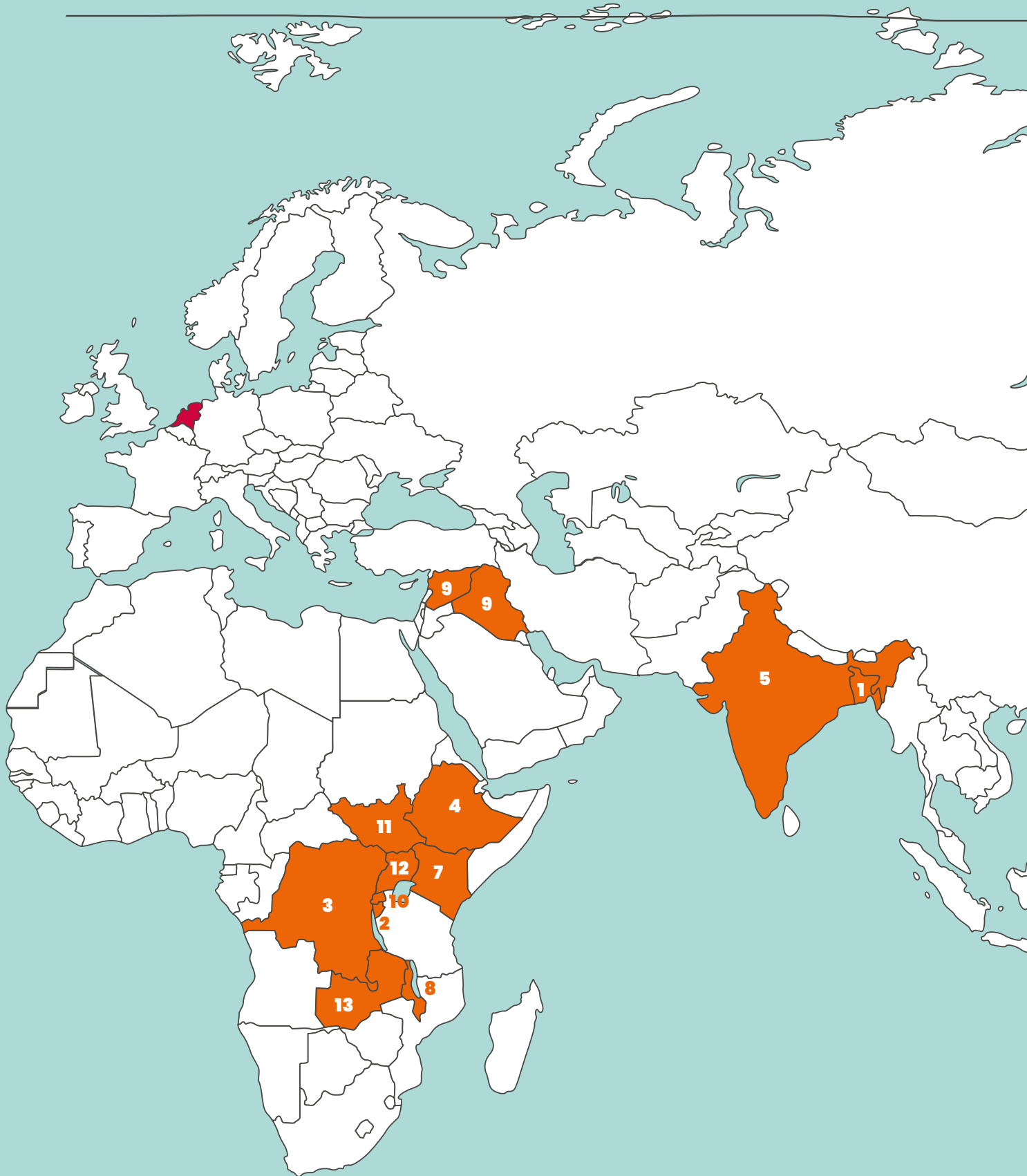
## Community empowerment scores in our community projects







# Our project **countries**





## and our country offices



In this section we set out the most important results of our programmes in 2018 per country.

## 2 | Our programmes

### 1 Bangladesh:

2,933 children supported  
(in collaboration with Tear)

### 2 Burundi\*:

17,918 children supported

### 3 Democratic Republic of the Congo\*:

25,934 youth supported

### 4 Ethiopia:

3,599 children supported

### 5 India\*:

40,398 children supported

### 6 Indonesia:

3,400 children supported  
(in collaboration with Tear)

### 7 Kenya\*:

14,599 children supported

### 8 Malawi\*:

14,579 children supported

### 9 Middle East (Iraq and Syria):

1,952 children supported  
(1316 Iraq, 637 Syria)

### 10 Rwanda\*:

7,819 children supported

### 11 South Sudan\*:

548 children supported

### 12 Uganda:

13,654 children supported

### 13 Zambia:

3,576 children supported

**\*with country office**

*The borders are approximations and do not represent a political position.*

# Burundi

**Together with local and international organisations, Help a Child Burundi was active in three programmes: two community programs and 'Building Bridges in Burundi' (BBB), a program that is funded by the Dutch Ministry of Foreign Affairs and is aimed at empowering young people and vulnerable communities:**

- **Kirundo:** community programme in collaboration with FECABU (2015-2022).
- **Cibitoke:** community programme in collaboration with Help Channel Burundi (2015-2021)
- **Bururi:** community programme in collaboration with Help Channel (2011-2019)
- **Cibitoke, Kirundo, Bujumbura, Rutana, Makamba, and Bujumbura Mairie:** BBB programme, carried out by a consortium of 14 local and international organisations, coordinated by Help a Child.



## Important results in 2018

- In Burundi hundreds of self-help groups are active. Self-help groups are strengthening the social and economical resilience of the communities we work in.
- Within the self-help groups, youth received special trainings in business planning and management, social skills, AVET and TVET.
- To build the resilience of Burundian youth and communities, committee members were trained on good governance, accountability, civic participation, relevant legislation and advocacy. Help a Child has been working closely with 650 local authorities within 15 communities in order to make youth and other community members aware of legislation at community level and about principles of downward accountability and local good governance.
- The increased collaboration within the BBB consortium under lead of Help a Child and local authorities has led to 31 measurable agreements. The agreements were made between local government and BBB community members.
- 78,650 community members were introduced in non-violent communication, peaceful conflict resolution, human rights, and peaceful cohabitation. The training were facilitated by 130 paralegals. Besides that, 130 mediators were trained.
- As a result of all above mentioned efforts, 1677 cases of conflict were reported, of which 974 have been considered.



**17,918**  
children supported

**101**  
children groups

**982**  
self-help groups  
and farmer groups

**37**  
Cluster Level Associations

**21,719**  
adults supported

## Back to school at last!

**Abel (12) from Burundi had stopped going to school because his parents couldn't pay the fees. "I hung out with other street kids in the centre of town, not doing much really.**

My father and uncle persuaded me to join a youth group they had heard of during a village meeting. There I learned how to set up a business to earn some money and spend my time usefully. I began selling roasted peanuts and before long I was able to buy clothes for my little brothers, palm oil and salt for my mother and shoes for myself. I am super proud!"

The field workers motivate children in the youth groups to go back to school and that's also how it went with Abel. For the first time in a long time he went to school again. "I heard about other young people who had been successful after completing school. I wanted that too. I told the rest of the youth group, who

said they wanted to support me. I was given a place in the sixth year and am now working hard, because I want to be a doctor. Or maybe a pig farmer. At school I have friends my own age. I am so happy that the youth group gives me financial support. They are like family to me. I want to thank Help a Child for training the youth groups, because it has changed my life entirely."



### Country Office Burundi



Clement Nkubizi  
*Country program  
Director*



Cynthia Keranda  
*Finance Manager*



Beatrice Niyungeko  
*MEAL Coordinator*



Lydia Nyahoza  
*Driver / Logistics*



Pamela Yengayenge  
*Program Manager  
Youth and Work  
until april 2019*

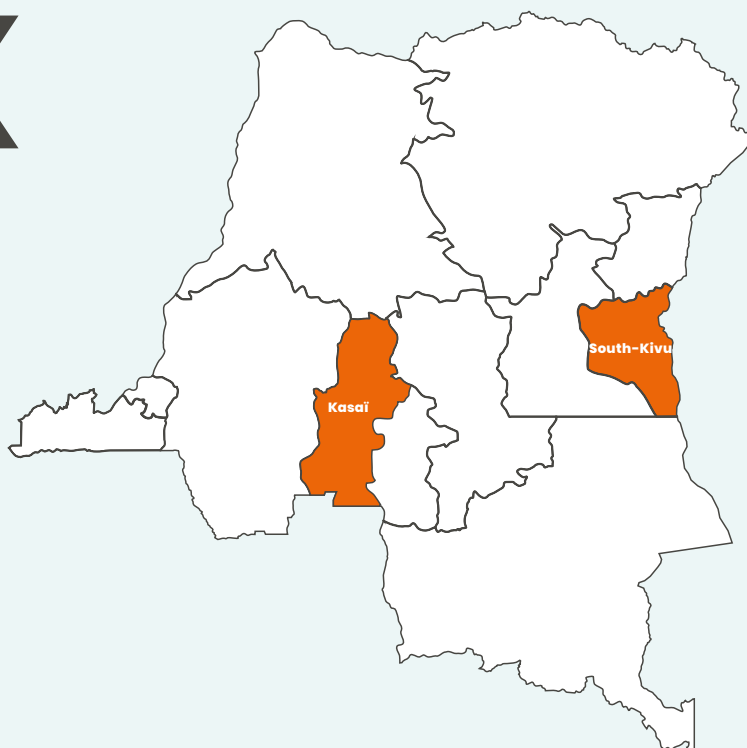


Sandrine Zicot  
*Program Manager  
until january 2019*

# Democratic Republic of the Congo

**In the Democratic Republic of the Congo (DRC), we worked with three partner organisations in South Kivu and Kasai:**

- **South Kivu:** Youth & Work program in Runinga village in collaboration with ADED (2016 – 2018).
- **South Kivu:** Youth & Work program in Kabunambo in collaboration with Help Channel Congo (2016 – 2018)
- **South Kivu:** Humanitarian Joint Response project of the Dutch Relief Alliance in Sebele through ADED and Help Channel (March to September 2018).
- **Kasai:** Humanitarian Joint Response project of the Dutch Relief Alliance in Mutena in collaboration with MEDAIR (March to September 2018).



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## Important results in 2018

- To have a physic presence in DRC, in particular for th Joint Response projects of the Dutch Relief Alliance (DRA), in 2018 Help a Child opened an office in Uvira, which is close to the implementation area in Fizi territory. From there, Help a Child can easily reach Bukavu for administrative matters and for having meetings with other DRA members.
- With support of the Dutch Relief Alliance, four thousand households in Sebele village, mostly IDPs, received a monthly food ration of maize flour, comestible beans, vegetable oil and salt for four consecutive months to overcome the worst scarcity. Four hundred households received agricultural seeds, tools and training on agricultural techniques. They harvested enough vegetables for their families.
- In Kasai, as a result of the DRA Humanitarian Joint Response, 39,800 people benefitted from hygiene promotion activities to reduce diseases and infections. 40,840 people gained access to sufficient and safe drinking water, and 2,321 malnourished children and pregnant women have been treated. The facilities of three health centers have been improved and health staff was trained.
- To improve the health and living conditions of vulnerable children and families in Fizi, Help a Child improved the construction of a primary school hosting displaced children and a local health center. Toilet blocks, doors and shower rooms were rehabilitated, water tanks and collection systems were installed, and hygiene and sanitation kits were distributed.
- In the Youth & Work programmes in South Kivu, self-help groups and TVET approaches helped about 570 persons to access diversified incomes. The participants of these activities used these to complement the food rations of their families and to cover some household needs like school fees and health care.



## ‘One person’s hope can make the whole village happy’

Amani is one of the members of the Rusabagi self-help group in South Kivu. He is 22 years old and looks after the family he lives in. Six months ago he borrowed a pig via the self-help group in the hope of getting more pigs. And the plan worked! The pig gave birth to ten piglets. He kept eight and paid back the loan to the self-help group with the other two.

Amani says: “A new future has opened up for me! That is thanks to our joint efforts, because I could never have got where I am now on my own.” A mature pig can be sold for a lot of money, so when Amani sells his eight pigs,

he will become an important person in the village. The threat of pig disease does not worry him: He says: “Together with the self-help group, we have paid a vet who helps the farmers whenever there are problems with the animals. We thought about everything beforehand!” What are Amani’s plans for the future? He has an idea about that: “I would love to open a store that sells all sorts of products, because we don’t have one of these in the village yet. You have to walk fifteen kilometres to the nearest store.” He laughs. “One person’s hope can make the whole village happy.”

## 2 | Our programmes

**25,934**  
children supported

**56**  
self-help groups  
and farmer groups

**19,539**  
adults supported

### Country Office Democratic Republic of the Congo



Kenze Ndamukenze  
*Country Program  
Director*



Claude Amissi  
*Project Coordinator  
DRA*



Robert Ntibonera  
*Bihigi  
Protection Officer*



Alain Burongu  
*Finance Manager*



Jean-Pierre Dz'bo  
*Finance Officer*



Jean-Marie Vianney  
*Misabiro  
Project Coordinator -  
Protection*



Jonathan Mitima  
*WASH Officer*



Blandine Monga  
*Food Security Officer*

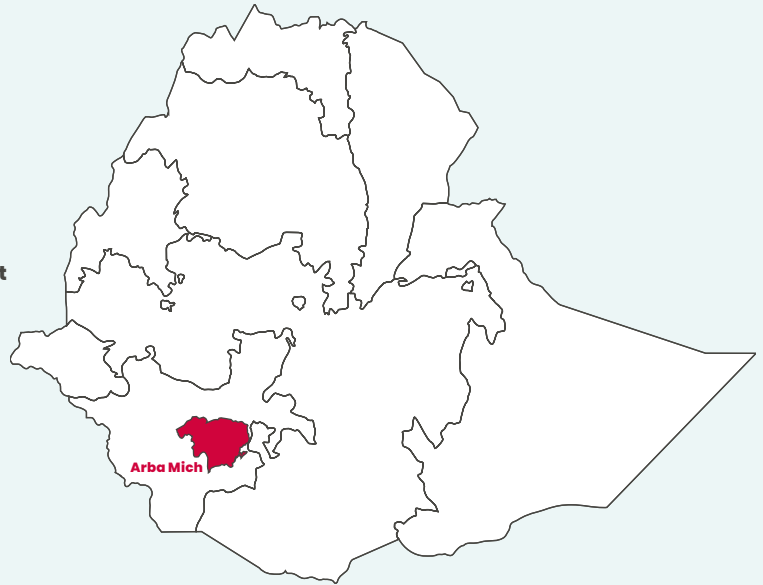


Prince Mbese  
*Ngamabele  
Protection Officer*



# Ethiopia

**In Ethiopia Help a Child worked together with our partner organisation Ethiopian Kale Heywet Church in one community project in Arba Mich (2012–2020).**



## Important results in 2018

- In 2018 we improved the performance of the child parliament club. This club made great achievement by promoting child rights through conversations with parents. At the closure of the school year more than 1500 parents attended the club's event and became more aware of the importance of their role in raising children healthy and safe.
- Three early childhood education centers have been strengthened. More than 150 children are attending the classes now. Besides learning alphabet letters, they play a lot together and interact with friends to build their social-emotional development.
- Together with the community, safe water points have been installed in the village center and near the schools. Beneficiaries are more than 600 schoolgoing children and a thousand people in the village, who had no access to safe drinking water before.
- Through our self-help group approach, poor families have changed their mindset. They have started chicken egg and vegetable production and improved their monthly income and nutrition. Many self-help group members are now able to improve the well-being of the family and are able to send their children to school and cloth them properly.
- Through 37 self-help groups, 640 households have been working on saving. The common saving pool has been increasing. Individual members of the self-help groups are able to borrow from this pool for medical expense, child education and other social issues. Within the self-help groups entrepreneurship and business development skill trainings were facilitated to build the economic resilience of the participating households.



## 2 | Our programmes

**3,599**

children supported

**8**

children groups

**37**

self-help groups  
and farmer groups

**4**

Cluster Level Associations

**725**

adults supported

# ‘Later, I want to support my family and my village’

**Before Help a Child started this programme in Ethiopia, education and child rights received little attention. Children were often sent to school, because of pressure from others, not because the parents really wanted to.**

The arrival of Help a Child in the area has changed all this. Parents now clearly see the benefits of education and are happy to buy school materials for their children. A hopeful sign. One of the children in the programme is Metso. He is fourteen years old, in group seven and the best of his class. When he was still in a lower class, he found going to school every day difficult, because his parents didn't motivate him and the school was unattractive.

Now he says: “The reason why I am getting good grades now is that my parents think differently:

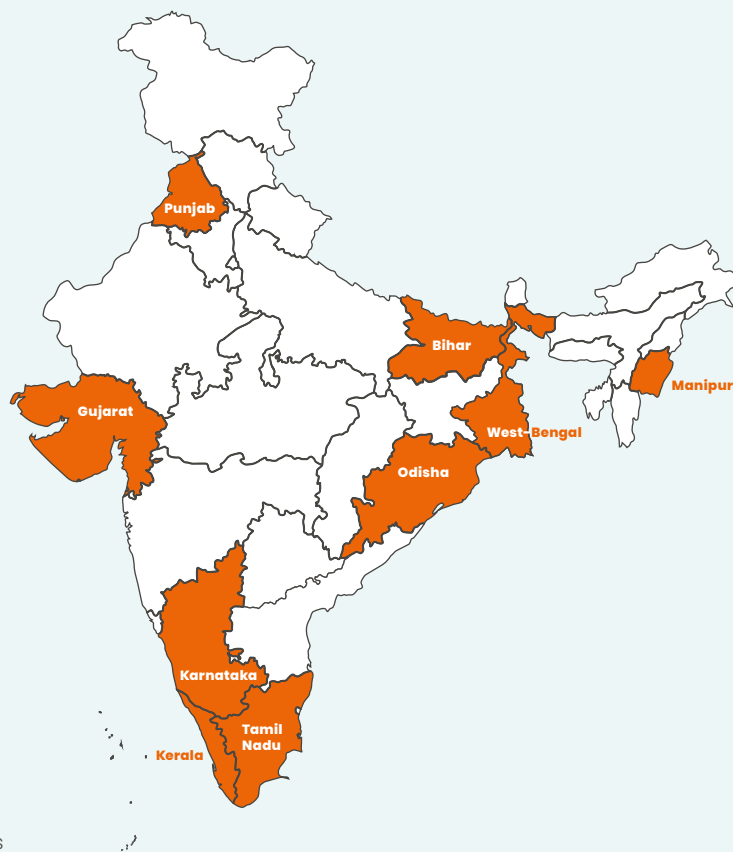
they realize that it's important for me to go to school. Another reason why I enjoy going to school is because it is such a pretty building. That's thanks to the Help a Child programme. Through the programme my parents receive training about all sorts of subjects, such as growing vegetables or rearing sheep and chickens. They also learn about the advantages of communal savings and loans.”

Metso's parents now have money to buy school materials, clothes and sufficient food. This shows that the rural area where Metso lives is becoming increasingly child-friendly. And that's all down to the Help a Child programme! Metso continues: “I want to be an engineer later, so that I can support my family and my village, because they are helping me now. I hope to achieve that.”

# India

**In India together with our sister organisation Help a Child of India (HACI) and local partners we worked on community development programmes and other projects in the following areas:**

- **Odisha:** community development projects in Kalahandi with HACI (since 2010), in Koraput with HACI (since 2012), in Gajapati with CNI (since 2012), and in Nabarangpur with HACI (since 2017).
- **Tamil Nadu:** community development projects in Pennagaram with Bethel (since 2013), in Poondi with HACI (since 2014), and a project in Chennai with HACI (since 2017).
- **Bihar:** community development project in Madhepura with HACI (since 2011).
- **West Bengal:** urban community development project in Kolkata with HACI (since 2015).
- **Punjab:** community development project in Amritsar with HACI (since 2013).
- **Gujarat:** community development project in Dangs with HACI (since 2013).
- **Karnataka:** community development project in Raichur with HACI (since 2012).
- **Manipur:** community project in Churchandpur with RPC-NEI (since 2013).
- **Kerala:** Flood Relief Programme in Kerala (2018).



## Important results in 2018

- Within the various community development programmes, parenting skills and health care services information have been imparted among mothers and fathers of children below five years. Parents have been sensitized and equipped with parenting skills to be able to give their children guidance and good care.
- Children have learnt leadership skills to overcome their challenges and work as group to bring change in their environment along with adults in the community.
- Children's parents have been equipped with livelihood skills and are linked to markets to enhance their family income, which contributed to promotion of child wellbeing.
- Help A Child of India has supported the students of 17 schools in the flood affected areas of Kerala. In total, a number of 1,350 children received school materials.





## ‘My children will be able to go to school!’

**Ramo (20) and his wife Kameswari (24) have two sons: Ghasi of 4 and Junesh of 3. They live in a small village in the east of India. Ramo owns a piece of land that he uses to grow millet and other traditional crops. The yield was very low, so the family never had enough money for food and medical care.**

All this changed with the arrival of Help a Child. Ramo: “I am only a small farmer and my crop was always very meagre. When the people of Help a Child appeared at the door and offered me a training course to learn how to grow and sell crops, I did not have to think long.

During the training I learned the advantages of growing corn, and also how I could tend my land and sell the crops. The training gave me confidence. After the training, Help a Child gave me seed for sowing corn and I also bought some myself. The crops came up well and I took good care of them, for instance by using cow manure. I harvested in December and was tremendously happy with the big yield. We farmers decided to approach who-

lesalers as a group to get a good price for our crops. I never made so much profit! And I kept part of the seeds to plant next year.”

Asked about his plans for the future, Ramo says: “I have two sons and they both go to infant school. I will enrol them for primary school when they are old enough.”



## 2 | Our programmes

**40,398**  
children supported

**310**  
children groups

**163**  
self-help groups  
and farmer groups

**7**  
Cluster Level Associations

**13,022**  
adults supported

**Help a Child of India**

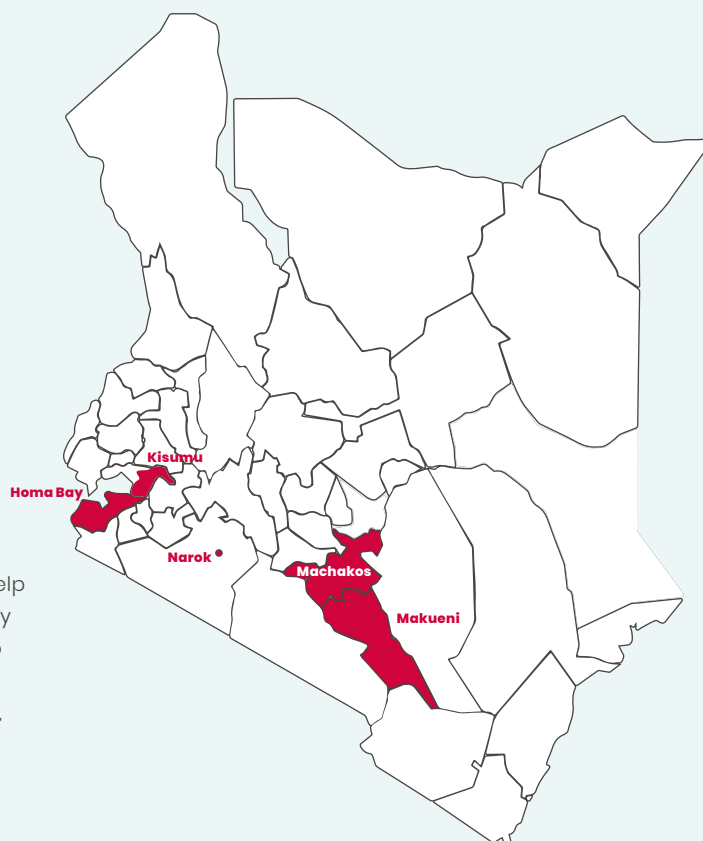


In India hebben we als Red een Kind geen landenkantoor zoals in veel andere landen. Wel werken we heel nauw samen met onze zelfstandige zusterorganisatie Help a Child of India. Op dit kantoor, dat staat in Chennai, worden al onze programma's in India aangestuurd en gemonitord.

# Kenya

**In 2018, Help a Child Africa worked with three partners to implement six projects in five areas:**

- **Kisumu:** community programme in Tamu in cooperation with AICCAD (since 2014).
- **Narok:** Siyiapei Rescu Centre in cooperation with AICCAD (since 1979).
- **Homa Bay:** GICEP community programme in Gwassu with emphasis on economic development, through Undugu Society of Kenya and WEFI.
- **Homa Bay:** as a subcontractor of ICCO/Prisma, Help a Child together with local partner Undugu Society of Kenya participated in the 'Strategic Partnership Convening and Convincing project', aimed at increasing employment opportunities for women, young people and people with a disability.
- **Machakos:** community programme in Matuu (since 2013).
- **Makueni:** community programme in Mavindini (since 2013).



## Important results in 2018

- The community projects in Matuu, Mavindini and Tamu participated in the synthesis evaluation of Help a Child. Midterm evaluations were conducted for Matuu and Mavindini, which confirmed that there was notable satisfaction on the social-economic empowerment programs. The evaluation recommended a three year project extension of the projects for a better consolidation of gains made.
- In Tamu, Help a Child introduced the economic programme, with a focus on poultry value chain. This improved the socio-economic status of vulnerable households. A total of a thousand chickens were bought. Four farmer groups and eight youth groups were trained on modern poultry keeping, horticulture and dairy farming. To enhance safety of weekly cash collected, self-help groups embraced the banking technology known as MPESA that allows for savings and loans.
- In Gwassu a total of 1,881 households were supported in resilience building to address issues affecting their community. This support included training in agricultural skills and modern farming practices. A number of 2,466 households were encouraged to establish kitchen gardens.
- In Homa Bay, the programme made contributions towards the development of the child protection and children's wellbeing policy. This policy provides guidelines to ensure that children in the county are free from exploitation, abuse, neglect, assault and child labor.
- Our economical partner in Gwassu, WEFI, acquired an E-prod software package system, which was instrumental in capturing farmer and monitoring data, such as input supply, production and output deliveries. The innovation was vital in tracking farmer credit advances and repayments. The use of this technology has increased transparency, integrity and accountability of the economic outputs.
- Help a Child Africa continued with its supportive role at the ICCO Civic Engagement Alliance on Lobby and Advocacy. Our local partners and staff were trained on how to mainstream Lobby and Advocacy initiatives in their programmes.



# Nothing to lose

Roseline, a widow from Gwasssi, dreamed of a better life for herself and her children. And it would have stayed a dream if it had not been for the Help a Child programme. Rosaline saw how her son Scorefield – like other children – changed thanks to the children’s clubs. When self-help groups started in her village, she decided to take part: what had she to lose?

“Before, we survived by selling charcoal and firewood,” says Roseline. “Only the very poor do that, because burning charcoal is dirty work and also illegal. I could hardly make ends meet and it was bad for the environment and for my own health.”

Through the self-help group, Roseline learned about the savings

& loans concept. She borrowed money from the group to rent a piece of land. She now grows cabbage, tomatoes and water melons and manages to harvest enough thanks to the modern agricultural techniques she learned in the training course. “The group bought several goats and the young goats were passed on. I now have goats of my own too.”

The family now eats three times a day. “We were no longer used to that. Skipping meals had become normal. But now there is enough to eat and I can send my children to school. And if they are ill, I can pay for the medicines they need,” Rosaline says. “I had a dream about a good future for my family and now I see that I can really achieve that.”

## 2 | Our programmes

**14,599**

children supported

**120**

children groups

**615**

self-help groups  
and farmer groups

**30**

Cluster Level Associations

**15,671**

adults supported

### Country Office Kenya



Racheal Kigame  
Country Program  
Director



Jane Mugure  
Communication  
Programs Coordinator



Claire Mukoshi  
Regional Sponsorship  
Programs Coordinator



Doreen Mutyota  
Finance Manager



Arnold Ongo Nyandiko  
Office Assistant



Calvince Odhiambo  
Accounts Assistant

### Field Office Matuu:



Alex Kinanu,  
Project  
Coordinator



Christine Kasina,  
Project Officer



Philip Mbithi,  
Project Officer



Eunice Sila,  
Agricultural  
Officer

### Field Office Mavindini:



Jennifer Waema,  
Project  
Coordinator



Jackline  
Musyoka,  
Project Officer



Dorcas Mwalili,  
Project Officer



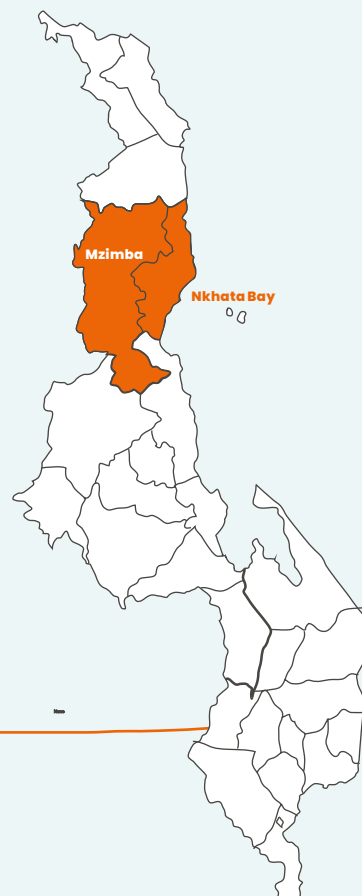
Isaac Muoki,  
Agricultural  
officer



# Malawi

**In Malawi we worked with three partner organisations on the following projects:**

- **Mzimba:** a community programme and drought response programme 'ENHANCE' in Mwelwa, together with WACRAD and NASFAM (2015–2020)
- **Mzimba:** Community initiative for an HIV-free generation in Luwerezi, together with LISAP and with funding from the Positive Action for Children Fund (2015–2018)
- **Nkhata Bay:** Community programme and 'Youth Active in Climate Smart Agriculture' in Zilakoma with LISAP and NASFAM (2015–2020)



## Important results in 2018

- In Mzimba and Nkhatabay, 80 caregivers participated in the Early Childhood Development training, organised by Help a Child and accredited by the Ministry of Gender. They are equipped to give care and guidance to children in Community Based Childcare Centres (CBCC's) and are able to identify disabilities and special needs amongst children at an early stage. To make sure the ECD training has a long-lasting effect, 20 well-performing caregivers have been selected as mentors to support their fellow caregivers.
- Forty Community Parenting Facilitators have been trained in the 'Parenting Challenge' method. The facilitators held weekly parenting education sessions with parents and guardians on topics such as nutrition and learning through play. The results were shared with government departments in the district and the national technical working group on Early Childhood Development. Furthermore, Help a Child Malawi was invited to present the results at the Africa Early Childhood Network Conference in Nairobi.
- In Luwerezi, the programme called 'Community Initiative for an HIV Free Generation', funded by Positive Action for Children Fund, was successfully closed. Through the support of Mother Buddies, prevention of HIV transmission from mother to child during child birth reached 100% at the Clinic!
- In 2018, Help a Child Malawi included Agribusiness Development in its programs. In partnership with the

National Association of Smallholder Farmers in Malawi (NASFAM) we managed to link 3,162 rice farmers in Nkhatabay and 2,457 soya farmers in Mzimba to competitive produce markets. While prices for agricultural produce were overall low in Malawi, NASFAM still managed to offer prices 20% above that of local vendors.

- YACSMART stands for Youth Active in Climate Smart Agriculture. In the first year of this pilot project, 154 youths participated in groundnut production and benefitted from financial and business management skills training as well as training on sexual and reproductive health. Relevant government agencies in the district have been part of all planning and monitoring processes and gave their full support for the implementation of the project.
- The drought response project 'ENHANCE' managed to reverse the situation of vulnerable families suffering from food insecurity and increased malnutrition amongst children. The project promoted soya and sweet potato crops, and trained farmers in irrigation farming. 2,300 households have received hybrid maize seed and fertilizer. The vast majority (95%) of the beneficiaries managed to harvest enough maize to last them close to eight months.



# Lobby for education: pupils reap the fruits

**“The problem of having too few teachers had a great effect on the pupils at our school,” says Joyce, one of the pupils of the Kalitubi primary school in Malawi. Some days we only had two subjects and other days we just sat waiting for a teacher to show up.”**

The Kalitubi primary school is one of the eight primary schools in Edingeni that suffered from the shortage of teachers, on top of the other problems with education in Malawi. “There was only one teacher for every 115 pupils, while the government had promised one for every 60. This had a bad effect on the conditions for learning. The dedicated teachers were under great pressure,” so primary education adviser Stella sums up the situation.

The village community pinpointed the shortage of primary school teachers as one of the biggest problems in education. A lobby committee was formed and trained with support from Help a Child.

This committee put their problem to government organizations at local and district level. The committee held various meetings with the government. “At first, to little effect. The civil servants of the Ministry of Education kept telling us that the government was not obliged to appoint teachers in our area. But we stood our ground and insisted that the government was responsible for providing sufficient teachers,” says committee chairman Macdonald looking back. The committee’s perseverance finally resulted in 64 teachers being appointed at various schools in the area.

Four teachers were appointed at the Kalitubi primary school, bringing the current total to seven teachers. “We are extremely happy that our demand was finally met, so that our children can learn in better conditions. But we will continue to lobby the government for more teachers until the government meets its own standard,” says Macdonald.

## 2 | Our programmes

**14,579**  
children supported

**41**  
children groups

**365**  
self-help groups  
and farmer groups

**8**  
Cluster Level Associations

**19,961**  
adults supported

### Country Office Malawi



Erine Dijkstra  
Country Program  
Director until may 2019



Roreen Mzembe  
Program Manager  
ECD



Tiwonge Msonda  
Program Manager  
Youth and Work until  
april 2019



Dunia Magwira  
Finance Officer

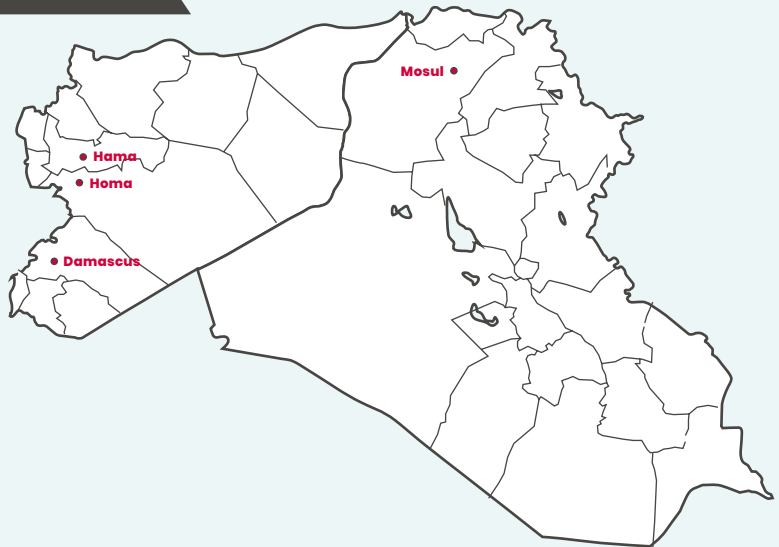


Alex Chapotera  
Driver/Logistic  
Support

# Middle East

**In the Middle East, Help a Child worked together with ZOA in two programmes to provide safe centres for mothers and children, where children can play and receive education.**

- **North Iraq, Mosul:** Humanitarian Aid programme, together with ZOA
- **Syria, around Damascus, Homs and Hama:** Humanitarian Aid programme, together with ZOA and MERATH



## Important results 2018

- In three Safe Centres in the eastern part of Mosul, we offered a childfriendly space to 984 mothers and 1.315 children, where they could feel safe, heard and acknowledged and learned to deal with their trauma's.
- Each centre in Mosul had three psychologists, who carried out group as well as individual coaching. 68 children and 58 women made use of personal coaching.
- The centres in Mosul also employed teachers and a social worker. Many children who had not been to school for a long time, had the opportunity to study mathematics, Arabic and English.
- The three Safe Centres in Syria were visited by 637 children from 315 families. In the Safe Centres they can play, get support to deal with traumatic experiences and follow improvised lessons.
- The 21 employees of the centres in Syria work under stressful conditions. We organised a retreat for them, to be able to refresh and take a rest. We also gave extra care, training and coaching to these staff members.



**1,952**

children supported

**1,018**

adults supported



## Flowers and hearts from Ruaa

**Ruaa was in the second year of primary school when IS occupied the city of Mosul. When that happened, their parents felt it was safer to keep her and her brother at home. After waiting three long years, the battle of Mosul started. They were glad. Would they finally be liberated? Yes, but not before their home was struck by a bomb, leaving Ruaa seriously injured. She can no longer walk and is now in a wheelchair.**

When the ten-year old Ruaa came to the Safe Space she was sombre and angry. The schools in Mosul had re-opened, but refused to accept Ruaa because she was in

a wheelchair. So the Safe Space got together with Ruaa and her mother and drew up a plan.

They gave her intensive support, remained very patient and never gave up. Slowly, a small smile started to appear on Ruaa's young face. She made friends and took a lively part in the group activities. She is also getting extra tuition to catch up what she missed all those years at school.

Hanging on the wall of the Safe Space, you can see a poem with a drawing full of flowers and hearts. Ruaa made it. "This is the only place I found where people would help me. Everything seemed hopeless, but now I can hope again!"

# Rwanda

**In 2018 we worked with two local partners on three community programmes in three areas:**

- **Rwamagana:** community programme together with Église Presbytérienne au Rwanda (2013- December 2018)
- **Bugesera:** community programme in collaboration with the African Evangelistic Enterprise (2010- December 2018)
- **Rusizi:** community programme in collaboration with the African Evangelistic Enterprise (2016-December 2018)



## Important results in 2018

- A survey was done to analyse the impact of the 0-3 parenting classes which showed the positive impact they had on changing knowledge, attitudes, and practices of parents. Classes were then replicated and scaled up to 461 parents, both mothers and fathers.
- A new standard for quality ECD centers was set and implemented. There were 4 new centers constructed, each with 3 classrooms, office, kitchen, and toilets. All classrooms were well equipped with child-friendly furniture, books and toys. These new classrooms serve more than 480 children.
- Help a Child Rwanda collected baseline data at Teacher Training Colleges, in order to identify gaps in teaching methods used. This information was shared with stakeholders and used to improve our trainings and material development as well as the on-the-job coaching of tutors.
- A new model for children's groups was implemented and 25 new groups were formed. These groups reach 500 school-age children and give them a safe space for building life skills, developing their talents, and increasing their confidence.
- Self-assessment has been conducted to 200 youths, to allow them to choose which trades and businesses to embark with. Eventually 232 youths were supported to attend Technical Vocational Training in tailoring, hair dressing, carpentry, welding, bicycle repair, shoe making, handicraft and bag making. 221 youth who graduated this year, have been grouped into co-operatives and started their work.
- Two new innovations were piloted in agribusiness across the year: green curriculum and Plan Intégré du Paysan (PIP). A context analysis was done on green curriculum, and pilot schools were identified. As a result of our technical partnership with Wageningen university, three partner staff and one Help a Child staff were taught to equip future trainers on the PIP approach.

**7,819**

children supported

**100**

children groups

**795**

self-help groups

**78**

youth supported

**14,717**

adults supported

# Clement: from unemployed to entrepreneur

**Clement (23) from Rwanda is member of a youth group. He was never able to complete school and was idling his time away at home. "I had no prospects whatsoever. My life looked hopeless," says Clement.**

Some youngsters taught him how to weld. After doing a skills course of Help a Child, they decided to train other youngsters themselves. Clement joined the youth group and together they set up a welding firm.

Clement: "Now I have money to solve various problems in my life and buy food, clothing and other

basic necessities. I no longer have to depend on others for these things. In the group I learned a lot about entrepreneurship: how to start and run a business. That has changed my life. I use my money wisely and have learned to save. That's a big difference with before, when I used to spend everything I had."

Clement is saving up for a motor-bike, and is already busy learning the rules of the road. Later he wants to build a home and hopes to get married one day. Clement: "I am working hard to develop my talents and I can dream again of a brighter future."

## Landenkantoor Rwanda



Jean-Claude Nshimiyimana  
*Country Program Director*



Emily Gilkinson  
*Program Manager  
Early Childhood Development*



Louis Pascal Habimpano  
*Early Childhood Education  
Mentor*



Epiphanie Munyakazi  
*Sponsorship Coordinator*



Jean Bosco Nirere  
*District ECD Coordinator -  
UNICEF Project*



Telesphore Nizeyimana  
*Early Childhood Education  
Mentor*



Basile Nsekuye  
*Early Childhood Development  
Mentor (sinds december 2018)*



Ezekiel Rukema  
*Program Manager  
Youth and Work*



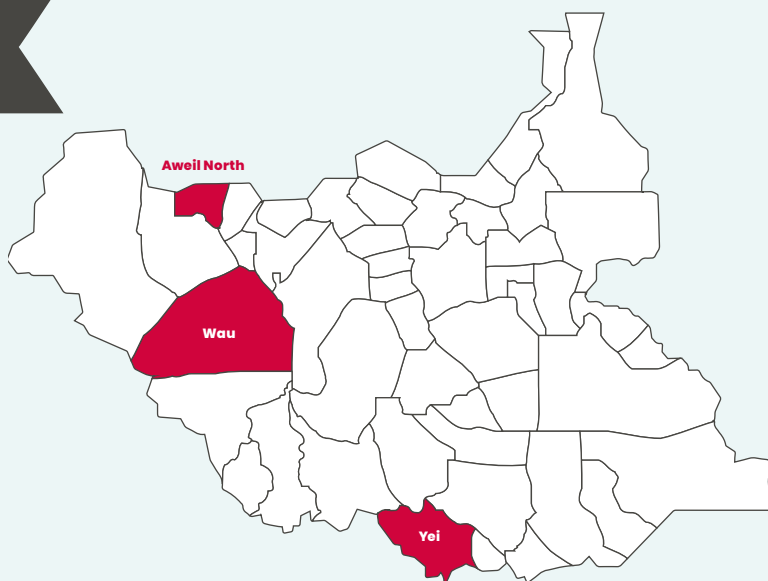
Jean Marie Vianney  
Habiwaremye  
*Finance and Administration  
Officer*



# South Sudan

**With the support of Dutch Relief Alliance (DRA), Help a Child South Sudan carried out two disaster response programmes in two areas:**

- **Yei:** in Lainya, in cooperation with our partner organisation Across, Help a Child gave support to the WASH and Protection programme of Plan International and ICCO/ Kerk in Actie with interventions on Food Security & Livelihoods.
- **Wau and Aweil North:** Help a Child South Sudan implemented a project on Protection, with a special focus on women and children. The programs were supported by Dorcas and Cordaid with interventions on Food Security & Livelihoods (FSL), Water, Sanitation and Hygiene (WASH).



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## Results in 2018

- Help a Child successfully completed two emergency aid projects of the Dutch Relief Alliance in Wau and Lainya.
- Together with Dorcas, Help a Child started an office in Juba on the compound of Across. A field office was opened at the Dorcas compound in Wau.
- Six new staff members joined Help a Child in South Sudan in 2018.
- Close collaboration with other Dutch aid organizations within the Dutch Relief Alliance network produced effective emergency aid programmes in Wau and Lainya.

### In memoriam: Joseph Kiri William

Help a Child requests your prayers for the wife and two children of Joseph Kiri William as well as for his friends, family members and colleagues. Joseph worked as a Nutrition Officer for Across and also took part in Help a Child programmes. On 2 September 2018 he was shot dead during his work by gunmen, whose identities

are still unknown. He served the mission of Across and Help a Child to assist village communities and their most vulnerable members. We pray to God to give consolation, strength and blessings to all who loved him and now miss him so dearly.



“I am much happier and sing all the time”

**In the city of Wau in South Sudan, Help a Child is running a programme for children in Camp Abunybuy. Thanks to the What's Up children's group there is now a Child Friendly Space where children can feel safe and briefly escape from the hard reality of their day-to-day lives. For some children, such as James and Piath, it's a godsend.**

James, who is fourteen years old, picks up the story: “Before I joined the children's group, I didn't really know how to get on with other children. I used to fight a lot and always played alone.” His parents also found it hard to cope with James because his behaviour could be very annoying and difficult. “When I became a member of the What's Up children's group, I was able to play and work together with friends. That changed my life! I learned how to be more sociable and am a lot happier now. You can achieve lots more with a group than on your own!” Piath is ten years old and the only girl in her family. Her brothers

didn't want to play with her and she usually had to help her mother with the household chores. “I was sad so often,” says Piath. But the arrival of the children's programme changed all this. “I am glad I can play with other children now. I am much happier and sing all the time.” The atmosphere within the family has also improved. “I make drawings for my brothers and now they say they want to play with me in the Child Friendly Space!”



## 2 | Our programmes

**548**

children supported

**11,596**

adults supported

### Country Office South Sudan



Gift Banda  
*Disaster Response  
Coordinator & Liaison Officer  
until begin of 2019*



Angwech Susan Lokoya  
*Fiance Officer*



### Field Office Wau:



James Wol Adhieu  
*Child Protection Officer*



Martino Gismalla  
*Child Protection Officer*



Lucy Osuo  
*Senior Child Protection  
Officer*

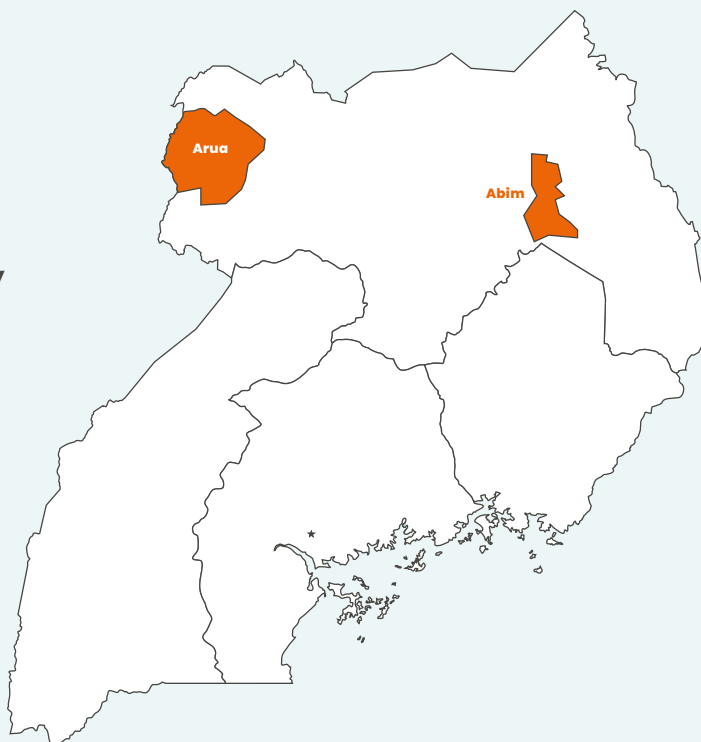


Dut Agany Thiel  
*Child Protection Officer*

# Uganda

**Help a Child works in Uganda together with two partner organisations on these three community programmes:**

- **Abim:** community programme in Karamoja in collaboration with Share an Opportunity (2017-2023)
- **Abim:** Since 2017, Help a Child has been involved in the 'Strategic Partnership Convening and Convincing project', (subcontract via ICCO/Prisma), aimed at increasing employment opportunities for women, young people and people with a disability.
- **Arua:** community programme in Arivu in collaboration with African Evangelistic Enterprise (2016-2022).



## Important results in 2018

- As a result of community discussions, awareness raising activities, and empowerment of children and their families, children with disabilities in Arua are being more and more involved in the community. Linkages with other organisations helped to arrange wheelchairs and other supportive aids for children.
- Since parents play a key role in the improvement of the wellbeing of their (young) children, we have started up parenting classes in Arua, using the 'Parenting Challenge' method. Four parenting groups, consisting of both mothers and fathers, followed the complete course programme, while separate modules on specific parenting topics were used in other group settings, such as self-help groups and producers groups. The modules were also used in community dialogue meetings with parents, teachers, leaders, and children themselves.
- Staff of our partners African Evangelistic Enterprise and Share an Opportunity, were trained in the PIP approach, a method for households to improve their livelihood, involving the whole family in planning and implementation. This approach has been received well so far, and PIP activities will be continued in 2019.
- A feasibility study has been conducted on possibilities for economic development in Arivu and Abim. Results will be used in the plans for 2019.
- In both project areas, men and women are in producer groups and have started working hard on their farms. They assist each other as members of the same group in tasks like digging and building, and also share ideas for better farming and how to attract the interest of potential buyers of their products. This mindset change is promising and a good step forward in the economic development of poor households.





**13,654**

children supported

**58**

children groups

**164**

self-help groups  
and farmer groups

**7**

Cluster Level Associations

**2,596**

adults supported

## Morris and Michael: on the barricades for child rights

**“I had no idea that the child rights club would be so important for this school and our village!” Morris (left on the photo) is a teacher at the primary school in Abim and coaches the child rights club. This club started last year.**

Morris tells how the members of the club are becoming increasingly aware of their own rights and those of other children. Last March, the chairman of the child rights club tipped Morris off about Michael (right on the photo). Because of his disability, his parents wouldn't let him go to school.

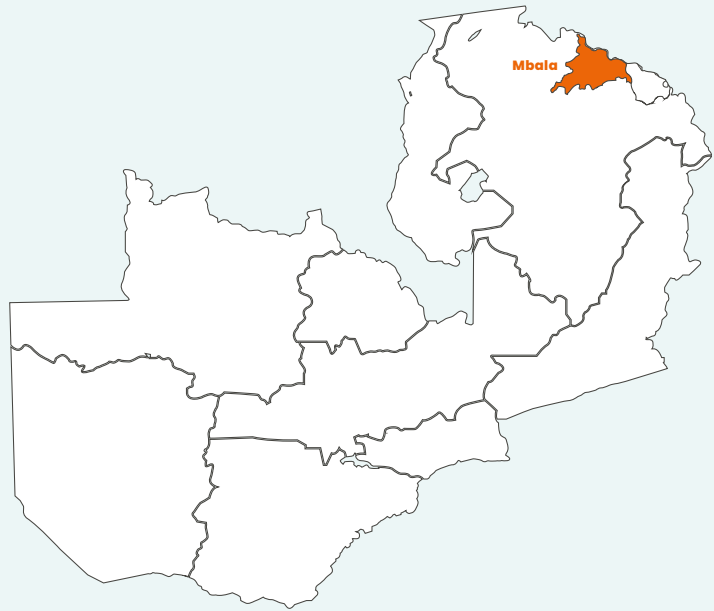
Morris visited the family, together with the chairman. Michael's crutches were broken and that was the reason why he couldn't get to school himself. The members of the club organized a successful collection for new crutches, while Morris spoke with Michael's parents about their son's right to education.

Morris: “Michael may have a disability, but he still has a right to education! Michael comes to school every day now and has even joined the child rights club himself. Together, we make sure that he is fully involved in all the activities.”

# Zambia

**The completion of the Mbala community programme marked the end of Help a Child's presence in Zambia. We look back with gratitude on the splendid work Help a Child was able to do with our partner organization Reformed Open Community Schools (ROCS).**

- Community programme in **Mbala** in partnership with Reformed Open Community Schools



## Results in 2018

- The Mbala programme was brought to a festive conclusion together with the villagers. The most salient results to emerge from the final evaluation are shared below.
- Training courses were given to teaching staff and school councils at four primary schools and eighteen nursery schools. This has led to a significant improvement (215%) in school performance, benefiting no fewer than 1800 children annually.
- Over the years we have seen major improvements in child well-being, with child abuse and neglect down 33% and food security up 15%.
- Skills training and supervised youth groups helped 750 young people to almost double their average monthly income from EUR 38 to EUR 70.
- Self-help groups created a supportive and collaborative setting that empowered parents to improve their family's economic conditions. Training and supervision has helped the self-help groups to grow stronger over the years, with the average monthly income rising from EUR 66 to EUR 107.
- Parents, self-help groups, young people, church leaders and local authorities were trained to lead the development of their communities in order to continue safeguarding the well-being of children. The people living in the area have learned how to grow out of poverty on their own.

Our involvement in Zambia has come to an end. We are grateful for the good work that ROCS was able to do together with Help a Child. The people living in the area have learned how to grow out of poverty and we expect them to derive lasting benefit from this empowerment.



## 2 | Our programmes

**3,525**

children supported

**90**

children groups

**30**

self-help groups

**4**

Cluster Level Associations

**1,021**

adults supported

# ‘I wouldn’t want it any different’

**Martha is 56 years old and lives with her husband and five grandchildren in Mutwizi, Zambia. “Before the project in Mutwizi started, there was no infant child care and no primary education worth mentioning. We also didn’t know enough about agriculture, so our land yielded too little to live on.**

Our children often had to stay at home, because we were unable to pay the school fees. That made me sad. The project has changed a lot in our village: we have a primary school and even a clinic! When Help a Child introduced infant child care in our village, they asked for people who wanted to work as carers. The villagers pointed to me, because I can read and write and am good with children. I followed some training courses and then started to work as a teacher. I am not paid, but it feels good to do this. Working with children is my passion. I wouldn’t want it any different! Children who have had

education as infants do better at primary school. Interacting with classmates and teachers is also easier because they are already used to a classroom setting. I teach the children songs and we play games to learn the alphabet and numbers. Every day I ask them what they learned the day before. We in Mutwizi have really benefited from the village programme. People no longer have to walk far for healthcare. Thanks to the school, our children can now progress to secondary school and the youngest children receive education. There are still challenges: the road to the city is bad and we don’t have a mobile network. But we are continuing to develop and improve things ourselves, because we have been strengthened with knowledge. And that knowledge is here to stay. I am looking forward to seeing my grandchildren complete their training and become independent, because they can then look after themselves and me too.”



## CHAP. 3



# Support for Help a Child

In 2018 over twenty thousand people in the Netherlands supported our mission to help children grow out of poverty. Their trust in Help a Child, their prayers for our work and their financial contributions had a great beneficial impact on the children within our programmes. Support from businesses, churches, schools, foundations and government agencies also enabled us to carry on our work.

## 3.1 Over 20,000 private donors

Ever since its foundation, Help a Child has been a sponsor-based organization. Connecting people in the Netherlands to children in need gives rise to a relationship that goes far beyond giving money and receiving aid. Today, after 50 years,

this way of connecting people remains fruitful and rewarding.

By far the largest number of sponsored children live in villages, with their own family. In our opinion, that is the very best place for a child to grow up. Since 2010 Help a Child has therefore focused on sponsoring children in their own surroundings. In that same period we have gradually phased out

our support for children's homes. From 2017 onwards, all sponsored children live in a community. Their sponsors contribute to the community programme (i.e. to all children in the community) and correspond with one of them.

In 2018 we had 8,056 sponsors who were connected to a child or family. The table below shows the movements in the number of sponsors.

MOVEMENTS IN THE NUMBER OF SPONSORS	2018	2017	2016	2015	2014
New sponsors	263	314	344	387	340
Interim cancellations	255	240	357	379	326
Cancellations after replacement	149	306	316	542	434
Percentage of cancellations after replacement	7.4%	20.66%	17.60%	22%	18%
Total number of replacements	1,939	1,147	1,797	2,412	2,312
<b>Net growth/fall</b>	<b>-141</b>	<b>-232</b>	<b>-329</b>	<b>-534</b>	<b>-420</b>

The number of new sponsors has been falling for several years now. To understand this phenomenon, we conducted an in-depth review of the sponsor programme in 2018. We also examined the motives for charitable giving, not just among our own sponsors, but among Christians in the Netherlands in general. The resulting insights will be used in 2019 to adjust our sponsor acquisition efforts and the communication with the current sponsors.

One positive trend in the cancellation pattern is the lower number of sponsors stopping their sponsorship when a child leaves the programme. In 2010 this percentage was still about 40%. By improving our communication and listening carefully to what our sponsors had to say, we managed to reduce this percentage to 7.4% in 2018.

## Our sponsor programmes

You can sponsor a child or a family through Help a Child. The help we give is not just focused on your sponsor child or family, but always extends to the entire community in which the child or family lives. That is the beauty of sponsorship through Help a Child: it is not just your sponsored child who benefits, but the whole community.

These are our sponsor programmes and the numbers of sponsorships:

PROGRAMME	Amount per month	Number of sponsored children/families	Number of Sponsors
Sponsor a child	26	7,393	5,760
Sponsor a family	40	2,427	2,029
Sponsor a child with a disability	40	311	267

## Thankaton

In the week of thanksgiving for crops and labour, we again organized a Thankaton in 2018. During this week we were able to thank many sponsors and donors in person. This year too, we surprised many donors with this initiative. At the same time, this gives us an opportunity to ask for feedback on our work and our programmes in personal conversations. The Thankaton coincided with the week in which we celebrated our 50th anniversary together with a great many people who are involved in our work. See also page 60 and 61.

## Gifts

Apart from child or family sponsorships, people can also give one-off or structural gifts in order to contribute to a better future for children in developing countries. Help a Child wants to alert as many people as possible to this way of supporting our work. We do this through campaigns, mailings, online messages and events. In 2018 we further expanded our online options and also tested and adapted our communications to evolving insights much more than before.

From the end of November, we once again called our donors' attention to our year-end 'Geef een Dierbaar Cadeau' (Give a Precious Gift) campaign. This campaign has

been conducted since 2010 and is very popular among our supporters.

In 2018 we sent five mailings in the form of a letter or brochure with a pre-printed cheque to our donors requesting them for an extra gift. We also carried out a telemarketing campaign in the autumn to highlight a specific project among a large number of people.

As part of our disaster response activities, we also sent our donors three emails in 2018 to inform them about disasters in India and Indonesia and to request their support and prayers.

## Our charity shop

After a lot of preparatory work behind the scenes, a long-standing wish finally came to fruition in May 2018 when our first-ever charity shop opened its doors next to our office in Zwolle. Set up and controlled by a separate foundation called Stichting KLIMREK, the charity shop will be run on a day to day basis by the shop management and staffed with over forty employees. All board members and employees are unpaid.

All these volunteers make an important contribution to our work. Within six months of opening the doors, the investments had been earned back, so that the shop proceeds now go entirely towards funding Help a Child's work.

At the end of 2018, preparations started to open a second shop elsewhere in the Netherlands.

## OmArmen

In 2018 our informative magazine OmArmen appeared three times



for all our sponsors and donors. The May issue was a special edition to mark our 50th anniversary. The other two issues of OmArmen came out in September and December.

### Annual report

As in other years, we again devoted a lot of attention to our annual report in 2018. Besides providing a comprehensive overview of our work, the annual report is above all an opportunity for us to report on our choices regarding the expenditure of the donations entrusted to us. We do this as clearly and fully as possible.

### Online communication

Online communication is increasingly coming to the fore. As well as creating more opportunities for interaction, it also enhances our visibility and promotes community bonding. Our main social media activity is on Facebook, Instagram

and Twitter. Alongside direct interaction, this generates more traffic to our website. Our messages on social media support current initiatives and campaigns. In 2018 we invested in software for sending more personal and targeted emails.

## 3.2 churches, schools, businesses

Many churches, schools, businesses and foundations are sympathetic to our cause. In these tables we provide insight into the size and numbers of the various gifts we received.

In total we received donations from 19,610 individuals and organizations who are registered with us. We also received donations from anonymous donors. Bank transfers came in from 86 anonymous donors. In addition, about 3,000 people made contributions to Help a Child during door-to-door collections in Oldebroek and Damwoude, while about 2,000 people gave sponsor gifts through pupils of Greydanus secondary school in Zwolle. That brings us to a total of 24,694 donors in 2018 (excluding the people who made contributions to our work during church collections for Help a Child. This number is difficult to estimate).

### Churches

Churches have been involved in our work ever since Help a Child came into existence in 1968. Help a Child sprang from the Reformed Churches (Liberated) and the Netherlands

INCOME in euros	2018	2017	2016	2015	2014
Individuals	5,193,377	5,476,212	5,366,498	5,976,796	5,814,951
Churches	540,274	549,093	552,505	574,657	403,072
Schools	108,365	104,489	147,310	127,842	132,360
Businesses	472,214	503,138	395,033	369,277	255,963
Foundations	584,234	400,805	786,934	714,744	658,089

NUMBER OF DONORS AND AVERAGE DONATION	Number 2018	Average donation 2018	Number 2017	Average donation 2017	Number 2016	Average donation 2016
Individuals	18,777	277	19,647	€ 279	20,067	€ 267
Churches	561	963	580	€ 939	574	€ 963
Schools	117	926	127	€ 847	139	€ 1,060
Businesses	166	2,242	195	€ 1,907	175	€ 2,257
Foundations	42	13,910	43	€ 9,321	29	€ 27,136
Bequestors	28	53,190	17	€ 16,934	21	€ 42,488

Reformed Churches. Many of these churches are still closely involved in the work of Help a Child. Gifts from churches often come from collection receipts, sometimes from special charity initiatives and in many cases also from child or family sponsorships.

### **Thematic services 'I want to serve you with all my heart'**

Churches can invite us to give a thematic service. In 2018 we organized several thematic services. During these services, Jenne Minnema speaks about justice, with Christian Verwoerd providing musical accompaniment. The thematic services are mainly held at church communities who are already closely involved in the work of Help a Child. By means of these thematic services, we hope to intensify the ties with these churches and increase the awareness around pastoral themes.

### **World Churches**

Churches are increasingly seeking a deeper involvement in our work. The pastoral 'World Churches' programme was developed specially for these churches. Participating churches are closely involved in the Rusizi community programme in Rwanda. By focusing on a single programme, it is simpler for us to give the churches sufficient guidance and information on the progress of the project. In 2018 there were six active World Churches. In addition, we are in talks with five churches who have expressed an interest in becoming a World Church in 2019.

### **World Churches trip / ministers study trip**

The first World Churches Trip took place in January 2018. Representatives of three churches joined us on our trip to Rusizi to visit the community programme they are supporting. The group also went

to Bugesera, where several self-help groups have now left the community programme to continue independently. The participants were thus able to see at first hand the enduring impact of Help a Child's work. A new World Churches Trip is planned for 2019. In addition, a Study Trip for ministers will be organized in February. Nine ministers/church workers will take part in this trip, which is being organized in cooperation with World Servants.

### **Ambassadors and events**

Help a Child deploys ambassadors to raise the profile of its work. Marion Lutke, Christian Verwoerd, Lars Gerfen, Reyer and the gospel choir Vision from Assen have been active as ambassadors for several years now. In 2018 storyteller Matthijs Vlaardingerbroek, singer Daniel Marx and DJ Roberto Rosso offered their services to Help a Child.



We organized two concerts in November with Christian Verwoerd as well as an advent tour with Reyer and Lars Gerfen. They brought out the song 'Morgen zal ik er zijn' specially for this tour. Both concert tours led to the acquisition of new sponsors and donors.

#### Youth trip to Rwanda

Our first-ever youth trip to Rwanda was made in 2018. This trip was organized in cooperation with World Servants. The trip was extremely valuable, both for Help a Child, our Rwandan partner organization AEE and World Servants. Based on these experiences and talks with World Servants, we decided to continue our cooperation and to offer more trips to projects in the future.

#### Schools

Our work has been supported by schools for many years, traditionally through sponsorship. Schools find it valuable to introduce students to stories of their contemporaries in other countries. We notice that more and more schools are primarily interested in organizing fundraising events. Such events were held at both primary and secondary schools for Help a Child in the past year.

#### Businesses

In 2018 the business community again generously supported our work. In 2018 we carried out a survey into this group of donors. That is important, because we want to know how we can further improve our communication to this group of supporters. The survey showed that relatively older SME entrepreneurs (average age 52.6 years) were represented to a higher-than-average extent. They also turned out to be satisfied with the communication and the cooperation.

To continue growing in the business market in the coming years, we are going to look for new entrepre-

neurs. A long-term plan has been drawn up for this purpose, as well as a marketing and communication plan for the coming year.

The Growth Partner Projects went into its fourth year in 2018. The participating entrepreneurs had entered into a three-year commitment. Some of them stopped in 2018, but most decided to support this project for a further three years. Several new Growth Partners also came forward, so that the year ended with 39 Growth Partners who jointly contributed €87,403.

In September we held our Growth Partner event at our office in Zwolle, where entrepreneur Birgit Reinders gave an enthusiastic talk about the trip she made in the spring to Rwanda as part of our impact study. Some 18 entrepreneurs attended this meeting.

During the summer we rolled out the Dierbaar Cadeau campaign for the business market. We selected an exclusive audio greetings card that businesses can send to their business contacts and/or employees offering them a symbolic chicken, goat or cow (instead of a traditional Christmas gift). The real animals, of course, are in Africa, helping families to make a living. This campaign got off to a modest start, but we expect to be able to continue and expand this campaign for entrepreneurs in the coming years.

Three years ago a group of entrepreneurs got together to form a think tank. They advise Help a Child on the basis of their expertise and network. This year a meeting was held with the think tank to work out a new approach to the economic dimension of our projects.

In 2018 we received €486,438 from the business market, of which €46,250 came from foundations of businesses.

#### Code of conduct

Our fundraising activities are carried out in accordance with the Code of Conduct of 'Goede Doelen Nederland'. This sets out rules for dealing with donors, volunteers, other organizations and society.

The code of conduct of 'Goede Doelen Nederland' can be found at [www.goededoelennederland.nl](http://www.goededoelennederland.nl).

In addition, we exclusively want to raise funds in a manner that befits our Christian identity, our donors and sponsors and the purposes for which the funds are used. Our donors must be able to trust us to give them correct information about the appropriation of their donations and the way we operate. They must be able to trust us implicitly to spend their money in a proper manner. We as an organization want to account for these expenditures as clearly and transparently as we can. That is part of our integrity policy. You can read more about this in chapter four of this annual report.



### 3.3 institutional relationships & funds

#### **Collaborative relationships**

In 2018 we continued working hard to build and reinforce relationships with institutional donors. This included the formation of strategic partnerships with other charitable organizations, companies and knowledge centres for the joint submission of grant applications. At the end of 2017 Help a Child became a member of the Dutch Relief Alliance, an alliance comprising Dutch aid organizations that offer support in humanitarian crisis situations with funding from the Ministry of Foreign Affairs. Within this network, we entered into partnerships to start up two new disaster response programmes in 2018: a programme in DRC and a programme in South Sudan. In this same context, plans for follow-up programmes in 2019 in these two countries were developed and approved.

The ties with other European Christian aid organizations were also strengthened further via EU-CORD. The two-yearly network meeting was held in our office in Zwolle to mark Help a Child's 50th anniversary.

PerspActive, a network of ten Christian Dutch organizations, is another important alliance for Help a Child. In 2018 a new model was set up to give shape to our joint fundraising efforts. The results are expected to become visible in 2019.

#### **Fundraising and cooperation with country offices**

Slowly but surely, the decentralization process involving the creation

and development of dedicated offices in various countries is beginning to bear fruit. Our participation in local and regional networks via the country offices is growing. We are increasingly visible and Help a Child is becoming better known in the countries. The number of grant applications by the country offices is rising. We are glad and grateful for the new relationship between our office in Rwanda and UNICEF Rwanda that sprang from these efforts in 2018. UNICEF awarded funding for a project aimed at early child development in Rwanda. In addition, applications were submitted to, for instance, the Tilitonse Foundation in Malawi and Safari-com in Kenya.

In 2018 we again noticed that grant acquisition is a complicated and lengthy process. The cooperation between colleagues in the country offices and the colleagues in the Netherlands is of crucial importance. Thanks to good cooperation, making full use of the expertise from the Netherlands and the local knowledge from the programme countries, we were able to submit applications to, for instance, the European delegation in Burundi and the World Bank.

Another important step was the appointment of our Foundations & Charitable Trusts Relationship Manager, which has strengthened our capability to raise funds from foundations and national and international charitable trusts.

#### **Innovation**

Quality is paramount for Help a Child. We closely monitor the quality of our programmes and are also constantly looking for new ways of achieving even more impact. In this connection, we entered into a partnership in 2018 with a Dutch social enterprise that has invented an innovative self-defence tool to protect against sexual violence: the 'INVI bracelet', which releases

a really nasty smell in emergency situations. We developed an innovative programme combining the INVI Bracelet with Help a Child's Protection approach. And with success! The programme was awarded third prize at the Par-tos Innovation Festival. We also received a grant from the DRA Innovation Fund for the implementation of a pilot project in DRC. The effectiveness and impact of this programme and the INVI Bracelet will be assessed in cooperation with a university from DRC.

The impact evaluation (see section 2.2) led to a refocusing of our economic programmes. As a first concrete step, we formed a public-private partnership with a start-up, Wageningen University and the local government in Kenya. We jointly developed an innovative concept and submitted this to the Netherlands Enterprise Agency. Our submission received a positive recommendation and we now intend to develop the programme and our partnership in more detail in 2019.

Help a Child is also still working with the Municipal Health Department and other civil society partners in the implementation of a project involving an innovative application of Help a Child's group approach to support homeless young people in the Netherlands.

#### **Grant Management**

Clearly, we are also keeping a close eye on the accurate expenditure of awarded grants and funds. This applies both to the community-focused programmes which are largely funded from individual fundraising and the programmes funded by institutional donors and charitable trusts. In 2018, for instance, a lot of attention was devoted to the 'Building Bridges in Burundi' programme and to the aforementioned disaster response programmes in DRC and South Sudan. All these programmes are

funded by the Dutch Ministry of Foreign Affairs and performed in a consortium with several national and international partners. Every quarter, the results are published in conformity with IATI (International Aid Transparency Initiative) guidelines. Considerable attention was also devoted to other ongoing programmes, such as a long-term socioeconomic programme in the west of Kenya. Based on a programme evaluation which showed that the economic component yielded insufficient results, it was decided to exclusively continue with the social component of the programme. In addition, Help a Child made an active contribution to the Civic Engagement Alliance. This is an alliance consisting of 11 Dutch organizations who have a partnership with the Dutch Ministry of Foreign Affairs for the implementation of an extensive programme. The participants include various trade unions, local education and development organizations and the private sector. Help a Child's main focus within the Alliance is on child right issues in Uganda and Kenya.

### Results in 2018

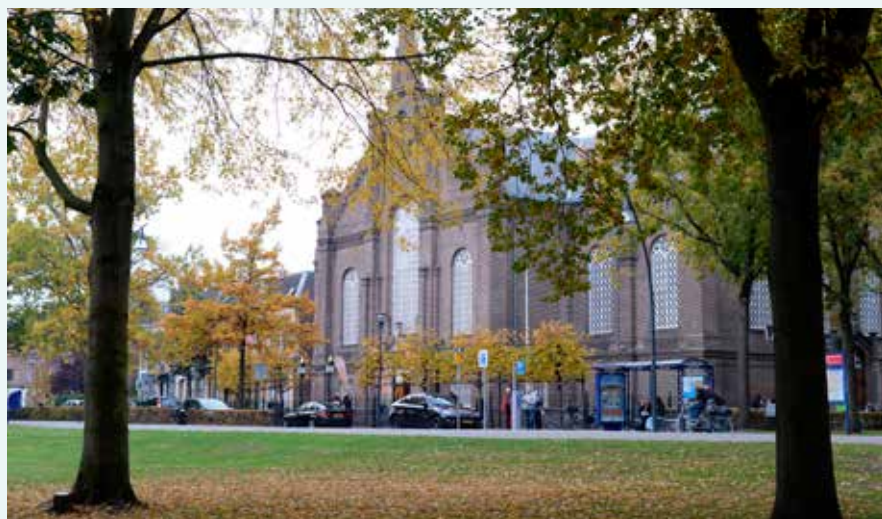
- The table in chapter 6 provides an overview of the institutional funds that Help a Child received in the past years.
- An additional €1 million in funds was received for disaster response programmes in South Sudan and DRC.
- Unfortunately, in 2018 we received little additional institutional funding for youth & work and/or economic development. This was one of our objectives. Furthermore, the results from existing programmes were disappointing. For the above reasons, our strategy and approach for this theme will be revised. This process was started in 2018, leading to a proposal for the Netherlands Enterprise Agency (see above), which received a positive recommendation.
- We received €683,262 for 'Early Childhood Development' programmes. The implementation of these programmes started at the end of 2018.
- The country offices significantly increased their visibility through the organization of meetings, participation in congresses and publicity efforts via newspapers, radio and television.







# Anniversary year





# in pictures





## CHAP. 4



# Our organization

Donors, churches, schools, businesses, foundations and charitable trusts support children in need through Help a Child. Their support and trust places a great responsibility upon us, which calls for an efficient and effective organization.

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## 4.1 Development of our organization

The development aid sector has undergone many changes in recent years. These had consequences for the way we finance our activities. After the discontinuation in 2016 of the subsidy from the MFS co-financing system of the Ministry of Foreign Affairs, we urgently needed to tap into new methods and sources of funding.

Since 2016 we have therefore made several important decisions that were necessary to grow our income.

### Decentralization

Subsidies and funds are increasingly available in the countries where we operate. To be eligible for these subsidies, it is important for an organization to be actually established in these countries. Another condition for receiving subsidies is intensive cooperation with other organizations. To achieve this, we needed to step up our presence, visibility and added value in programme countries, acting in collaboration with others wherever possible. This means

that the division of roles between ourselves and our partner organizations is also changing in the various countries.

In 2018 we continued to reinforce our country offices in Burundi, Malawi, Kenya and Rwanda. Increasing our visibility, participating in networks, responding to local fundraising opportunities and strengthening the quality of our programmes formed a crucial part of this. We are delighted to report that we could celebrate our first local fundraising successes in 2018. In addition, we set up country offices in DRC and in South Sudan in order to support our work with our partners within the Dutch Relief Alliance.

### Project-based working

As an organization we must continuously adapt to changing demands and circumstances. That is why we work with integrated teams, in which different departments and areas of expertise are represented.

Our approach is increasingly project-based. Every quarter, the entire organization comes together for a communal discussion about issues that are relevant to us all. Evaluation has shown that this approach is very fruitful.

### Six country offices; ten programme countries

As noted, we have our own country offices in six countries in Africa, namely in Burundi, DRC, Kenya, Malawi, Rwanda and South Sudan. We operate locally under our English name Help a Child. Each country office is headed by a Country Program Director. To ensure good coordination between Help a Child Netherlands and the country offices, the country directors come to the Netherlands twice a year for a week to discuss issues and concerns.

Finally, we also work in Africa in Uganda, Ethiopia and Zambia. The programmes in Zambia were gradually wound down and in December 2018 we formally ended our programme and parted ways with our partner in Zambia. In Ethiopia we will continue an existing community programme for another few years. This is being monitored from our office in the Netherlands. The same applies to the programmes in Uganda.

India takes up a separate place in our organizational structure. Help a Child of India is an independent sister organization with its own board and autonomous powers. Chapter two contains a country-by-country description of our programmes





and the partner organizations we work with. A summary is contained in Appendix 2.

### Competent employees

Our focus on specific areas and working in changing teams demands a high degree of independence on the part of our employees. An effective organization, ongoing competence development and a clear coordination of roles are crucial for this purpose. Another key theme for us is the further development of leadership and entrepreneurship. Our aim is to harness the strengths of each employee as fully as possible.

## 4.2 Employees in the Netherlands

Both external developments and our internal choices led to decisions and changes with personal consequences for our employees. Certain positions and roles were revised, sometimes giving rise to uncertainty. Despite the considerable work pressure, staff morale remained high.

In the past year, a lot of attention was devoted to cooperation, team spirit and acceptable workload. We are looking for the correct balance, where mutual encouragement and constructive criticism go hand in hand. We work on this during the team days, but also on a daily basis within the various teams. In this way, we aim to improve the results

of our efforts and promote innovative thinking.

### Our workforce in the Netherlands

End of 2018	End of 2017
23.8 fte	23.0 fte

In 2018 three colleagues left and five new employees joined us. Appendix 1 contains the organizational chart of our office in the Netherlands.

In 2018 we continued to use a flexible staffing layer within the various departments of the organization. More than in other years, we used the temporary services of self-employed staff to stand in for sick employees, while also engaging two employees on a zero hours contract to absorb peaks in the workload.

In terms of age profile, Help a Child's workforce is a reasonably good reflection of the working population of the Netherlands, though the male/female ratio differs from the average: 72% of the staff are female and 27% are male. This is not a problem in practice, but we are striving for a somewhat more balanced composition. People with a disability are also welcome to join our team.

### Sickness absence

2018	2017
3.9%	2.17%

The sickness absence rate was higher in 2018 than in 2017. Unfortunately, one of our colleagues was confronted with a long and serious illness that was not work-related.

### Salary of the board of directors

The Supervisory Board determines the income policy for our CEO. This policy is also assessed at specified times, the last occasion being in

2018. Help a Child adheres to the Recommended Guidelines for the Remuneration of Directors of Goede Doelen Nederland (industry organization for the Dutch charitable sector) and the Code of Good Governance (also known as the 'Wijffels Code'). More information about these guidelines is available at [www.goededoelennederland.nl](http://www.goededoelennederland.nl).

The Recommended Guidelines set out maximum income criteria. However, the Supervisory Board has decided that the CEO's salary may not exceed 80% of this guideline. The remuneration of the CEO is disclosed in chapter 6.

### Employee representation

Our employee representation body (ERB) operates according to the model of the Social and Economic Council of the Netherlands (SER). Meetings with the Board of Directors (four in 2018) are planned on the same days as the meetings between the Supervisory Board and the Board of Directors. Also, the ERB meets four times a year without

the attendance of the Board of Directors.

The ERB discusses the progress of the policy and the agenda items of the Supervisory Board that have a bearing on the staff policy. At the request of the ERB, an initial trial with fitness & wellness instruments such as adjustable desks and desk bikes was carried out in 2018. A short evaluation after six months showed that these ergonomic resources had a beneficial effect. Based on this conclusion, the organization purchased more fitness & wellness resources. Furthermore, the ERB regulations were adjusted in 2018, ERB elections were held and the internal relocation was discussed with the ERB.

### Volunteers

Volunteers have always played a central role in Help a Child, though the nature of their contribution has changed greatly over time. Today, the volunteers who join our ranks often have a specific focus and/or special skills. Volunteers who work

directly for and with Help a Child do so on the basis of a volunteer's contract which sets out our mutual expectations. Tasks that are well suited to volunteers include data management, staffing of stands and administrative duties.

There are currently four volunteers working at our office in Zwolle, based on a time commitment ranging from one half-day to several days a week. In addition, many people around the country promote our cause in committees, events, churches and schools. We are delighted to receive their generous support.

In 2018 our volunteer coordinator developed policy to give volunteers a more clearly defined place and role within the organization. In future, volunteers will also be designated as employees. This does justice to the fact that they work for Help a Child with the same dedication and commitment, the only difference being that they are not paid for their efforts.

## First charity shop for Help a Child!

One important milestone in 2018 was the start of the first charity shop for Help a Child. In organizational terms, the charity shop has been placed within a dedicated foundation named KLIMREK. The shop is

staffed with about 40 volunteers. Though they are not formally members of the Help a Child organization, we still regard them as employees who contribute to Help a Child's mission.



## Interns

Help a Child makes frequent use of the services of interns from different educational backgrounds. Together with the educational staff, we identify suitable tasks for the interns. All interns must be motivated to work for Help a Child and have something to offer the organization. For our part, we aim to provide an instructive placement with good mentoring and support. Interns receive a small remuneration.

INTERNS IN 2018:

- 2 Expertise & Development interns (university of applied sciences)
- 1 Fundraising & Awareness intern (intermediate vocational)

## Evaluation of our staff policy

Our staff policy is centred on good employment practices. We discuss the policy every quarter in our management team meeting. The main developments discussed in 2018 were the following:

- the relatively young Expertise & Development Department was given further shape. New role descriptions were formulated. The relations between experts at the office in the Netherlands and in the country offices were made more explicit.
- project-based working received more emphasis and was developed further. In 2019 we want to adopt this approach more broadly as our preferred way of working.
- the Fundraising & Development Department sought to recruit more marketing knowledge and experience and even more emphasis was placed on a donor-focused approach.
- the Finance Department needed and found a reinforcement to implement and comply with the increasing regulatory requirements (such as the new GDPR rules) as well as the more stringent annual

reporting requirements. We now produce consolidated financial statements.

As in previous years, we made use of extra HRM capacity for our international recruitment. The opening and expansion of our country offices naturally has many consequences for our staff policy. The employment conditions manual was translated into English and adapted to the African context. The remuneration structure for decentralized locations was defined and adopted.

## 4.3 50 years of Help a Child

2018 was an anniversary year for Help a Child. We marked the occasion in an appropriate manner. Our celebratory theme had a twofold focus. Our main focus was on gratitude. Gratitude to our donors who, over the past 50 years, have enabled us to give children in need a future. Gratitude to God, who has so profusely blessed our work. And gratitude for the impact we were allowed to achieve. Impact was the practical focus of our celebratory theme. We carried out an impact evaluation of our completed projects. This is briefly described in section 2.2 of this annual report and in more detail at <https://www.helpachild.org/our-impact>

Impact was also the theme that resonated throughout our communications and fundraising. We made several short videos where our programmes were viewed through the eyes of two of our donors. We organized a lecture tour for students as well as a well-attended celebratory gathering for our sponsors and other contacts. A visual report of the various anniversary activities is given in chapter 3, on page 60–61.

Our 50th anniversary was also celebrated with festive meetings at the country offices of Help a Child in e.g. Malawi and Burundi and with a major reunion with former sponsor children in India.

## 4.4 Learning organization

Help a Child is a knowledge-intensive and learning organization. This is evident from various aspects of our work.

### Impact evaluation

Above and in section 2.2 we already described the impact evaluation that was carried out in 2017/2018. The aim of this evaluation is to measure the enduring effects of our programmes. The detailed report can be read at <https://www.helpachild.org/our-impact>.

The most important lessons learned from the impact evaluation which will be acted on in 2019 are:

- make our programmes even more sustainable;
- revise and clarify certain aspects of the Theory of Change so that our partners and the country offices can also make more sharply-defined choices. This applies, for instance, to two of our thematic areas of expertise: early child development and youth & work;
- actively emphasize the spiritual side of child well-being in our programmes;
- give more attention to the role of men and families in our programmes;
- develop better ways to successfully roll out the knowledge we have developed to field level, including field workers of partner organizations.



## Complaints

Customer-friendliness is paramount in our organization. We therefore take all complaints seriously, deal with them as effectively as possible and try to learn from them. Over the past years the number of complaints has clearly decreased.

In 2018 we received 39 complaints versus 65 in 2017. Looking at the average number of complaints per year, the number of complaints in 2018 was only 51% of the average of the past eight years.

Most of these complaints (14) were about the mailings we had sent. The nature of the complaints varied. One person was put out by our use of the informal address in one mailing, another found our requested gift too high and yet another was upset about receiving a mailing in her late mother's name. The diversity of complaints was striking. No single issue elicited a significant number of complaints.

We are also pleased to report that the complaints are becoming less serious. Minor complaints concern expressions of displeasure or criticism. A sponsor may, for instance, complain that too little information is given about their sponsor child or a donor may find the text of a mailing unclear. Minor complaints are signals that we always take on board in our evaluations. Of the 39 complaints in 2018, 23 were minor.

In the case of medium-level complaints, something really has gone wrong. For instance, a sponsor was sent the wrong sponsor information folder or a direct debit was collected on the last day of the month instead of the first day of the next month. In 2018, 16 complaints fell in this category. Such complaints should not occur. Each and every one of these complaints is therefore resolved and rectified.

Serious complaints are major or repeated errors which harm or may harm our own organization, a partner or a donor. This could concern e.g. the incorrect collection of sponsor money or sending post to the wrong address. These complaints are always discussed in our management team with the CEO. The resolution and rectification of such complaints receives priority. In 2018 we received no serious complaints, compared to seven in 2017. Our objective is and remains zero serious complaints, and we are delighted to have hit that target in 2018.

## Safety policy

In 2018 our safety policy and the accompanying five safety protocols underwent an extensive update: the policy was adjusted further to the new situation that we now have six country offices. The responsibilities of the country directors were described more clearly in this context. The crisis management protocol was reviewed on the basis of the crisis simulation which was held at the end of 2017 and will be carried out again in February 2019. A new format has been drawn up for the safety plans for each country, so that they are easier to read. In addition, we reassessed who requires which type of safety training based on new insights and new training options.

Since 2018 Help a Child also has its own staff in South Sudan and DRC. Together with Burundi, these are the three highest-risk countries where Help a Child operates with its own staff. In 2018 all our employees

## Overview of complaints 2018

- Sponsorship and data management: 4 complaints
- Sent mailings: 14 complaints
- Correspondence about sponsorship: 6 complaints
- Direct debits: 4 complaints
- Telemarketing: 1 complaint
- Other: 10 complaints

## Measures taken in response to complaints

- The informal address is no longer used in official correspondence
- The covering letter with our periodic donation form was rewritten
- Adjustment of direct debit procedure
- Clearer information on the website about when cards are sent ('Dierbaar Cadeau' campaign)

in these three countries, together with colleagues of partner organizations, attended a three-day safety training programme (including simulations). Aspects covered during the training included: risk analysis, dealing with aggressive and criminal behaviour, medical emergencies and abduction.

Six incidents were reported in 2018. Five of these were fortunately not serious. One case was extremely serious: a staff member of our partner organization Across was murdered in South Sudan. He worked for the Help a Child programmes. Our thoughts and prayers go out to his family and his immediate colleagues at Across.

Finally, the annual safety audit took place as part of the ISO audit.

### **Integrity Policy**

In 2018 Help a Child developed an integrated Integrity Policy. This brings together existing policy documents about different types of violations, including abuse of power, fraud and corruption, and interpersonal misbehaviour. During this process, Help a Child gathered information by taking part in various integrity workshops and information sessions that were organized within the sector by e.g. Partos, Goede Doelen Nederland and the Dutch Relief Alliance. Within these networks, Help a Child also actively provided ideas and input for a sector-wide integrity policy and procedures.

The Help a Child Integrity Policy contains a code of conduct, an anti-fraud and corruption policy, a child safeguarding policy and accompanying regulations covering e.g. prevention, incident reporting, enforcement and the presence of an independent confidential counsellor. All our employees and anyone working on behalf of Help a Child is obliged to adhere to this policy, including the code of conduct. In addition, visitors to our projects must also sign a code of conduct form. The integrity policy can be found on the public website of Help a Child: <https://www.helpachild.org/documents>

In 2018 it was decided to appoint an internal point of contact for integrity issues at every Help a Child office. These employees jointly constitute the integrity team. This team is responsible for the coordination and monitoring of policy implementation, reviewing and improving the policy documents, creating awareness, providing training and identifying risks and acting on reported incidents.

Actual or suspected integrity violations by representatives of Help a Child can be reported via this integrity team and via the line management. Incident reporting mechanisms are also being improved or started up for people in the areas where we work. In addition, we have a confidential counsellor who attended a special course in 2018 and is now certified to fulfil this role.



Each reported incident leads to a preliminary investigation to determine whether a disciplinary investigation must be started up. If so, the Management Team will use the findings of this investigation to determine the sanction. Serious integrity violations may result in termination of the employment contract. Who needs to be informed of the progress is determined separately in each step of the investigation.

Clearly, Help a Child is aware that integrity starts with prevention and that the organization also carries responsibility for creating an environment that discourages violations. Help a Child adheres to prevention measures in the selection of new employees, the selection of new partners, employee training and awareness, employee care measures, the facilitation of moral and other learning processes, and analysis of risks. These learning processes are facilitated through an annual integrity workshop at each office and continuous policy monitoring.

### **Corruption and fraud**

In 2016 Help a Child adopted the procedures for reporting and investigating actual or suspected fraud and corruption. The procedures now describe in more extensive and explicit detail the measures that Help a Child has put in place to prevent or detect fraud and corruption as well as the measures to be taken in the event of actual or suspected corruption or fraud. We are currently working to integrate the anti-fraud and corruption policy as part of the integrity policy.

In 2018 three whistleblowing reports were received. All three were investigated. One mainly concerned complaints about the leadership style and the practical application of arrangements within a partner organization of Help a Child. We investigated the matter and consulted with another donor, but were unable to establish any irregularities. However, the dialogue about the workplace culture and leadership style within this organization is being continued and we will closely monitor the situation in 2019.

A second incident involved an accusation of fraud levelled at two employees of a country office. In cooperation with the country director, Help a Child engaged an external forensic auditor to carry out a fraud investigation. It was found that irregularities had occurred over a relatively short space of time. The financial loss was estimated at €13,000 at maximum. The back donor involved in the affected project was informed. One employee was dismissed after a disciplinary investigation and the second employee resigned. An evaluation will be performed to learn lessons from this incident.

A third incident concerned an accusation of irregularities at a partner organization. We launched an investigation and discussed the matter with the board, management and donors of the partner organization. The irregularities were so serious that we decided to suspend our cooperation with the partner organization. We found that the problems were mainly concentrated at the head office. In the meantime, the management of the partner organization has implemented rigorous measures.

The investigation of the last two incidents and subsequent actions were still ongoing at the end of 2018. The lessons learned will be formulated in 2019.

### **Child Safeguarding Policy**

As described above, the Child Safeguarding Policy forms part of the Integrity Policy. The specific Child Safeguarding Policy was in operation throughout the entire period that the integrated integrity policy was being developed. Children are vulnerable and must be protected against anyone with malicious intentions. Help a Child wants to do everything to ensure that employees, volunteers and others acting on behalf of Help a Child genuinely protect children. All employees in the Netherlands and in the country offices, all interns and all consultants and people travelling on behalf of Help a Child have read and signed the Child Safeguarding Policy.

No reports of suspicions of child protection violations were received in 2018.

### **Core Humanitarian Standards self-assessment**

In 2018 Help a Child started a self-assessment based on the 'Core Humanitarian Standards' (CHS). These are nine standards that aid organizations can use to improve the quality and effectiveness of the aid they offer. The CHS are the outcome of a worldwide consultation process and bring together the most important elements of existing humanitarian standards and obligations. The CHS are intended to serve as a guideline for a continuous learning and improvement process. The self-assessment will be completed in early 2019 with a report and an action plan with points for improvement.

### **ICT**

Help a Child works with Pluriform, a data management system with extensive analysis and processing capabilities. We use this system for the processing of financial data, sponsor, donor & donation data, staff data and project data as well as for multiple reporting purposes. In 2018 we continued to work together with



other organizations and software developer Matthat on the implementation of the Project Connect web portal. The purpose of the web portal is to give Help a Child, country offices and partner organizations better and faster insight into flows of funds and the results in the programmes.

In order to increase our transparency, we further expanded the technical application for IATI (International Aid Transparency Initiative) together with the software supplier and development partners. The quarterly reports for some of the programmes funded by the Dutch government were published in conformity with the IATI standard. Our aim for 2019 is to publish data on all our programmes in accordance with this standard.

In 2018 our system was adapted to be fully compliant with the General Data Protection Regulation. No incidents with data breaches or other risks for privacy-sensitive data occurred in 2018.

### **Iso-certificaat**

Towards the end of 2018, KIWA carried out an interim quality audit in its capacity as external auditor. No material defects were found during the audit. Help a Child holds the ISO9001:2015 certificate for its activities in the Netherlands as well as the sector-specific Partos certificate for the activities in both the Netherlands and at the country offices in Africa.

### **Corporate Social Responsibility (CSR)**

We consider it important to operate in a socially responsible manner. Our most important CSR principle is 'do no harm'. In our choices, programmes and operations, we want to prevent negative consequences for everyone: people and nature. Also, we seek to have a positive impact on the people, nature and money that we come into contact with. To this end, certain principles are rigorously enforced throughout the entire organization:

- **Protection of children and child rights is central to our work.** This is stipulated in our integrity policy (see previous page). Accepting and highlighting children as they are is a core value of Help a Child.
- **Respect and inclusion:** We respect the unique individuality of everyone who is involved in our work. This includes our volunteers who belong to the heart of the organization and people with employment challenges. Sponsors and donors are our partners in supporting children and families. We respect their opinion and tailor our communications to their wishes as best we can.
- **Transparency:** We communicate honestly and transparently with all interested parties. In doing so, we are

not afraid to admit mistakes: we know that things can sometimes be done better and work to achieve this. Our campaigns to attract donations are positive and transparent. We aim to do justice to the donors as well as the people we support with the donations. Donations are spent on the specific charitable causes nominated by the donors.

- **Sustainability:** Sustainability is a central concern both within our programmes and at our offices. In Malawi, for instance, Climate Smart Agriculture forms part of our YACSMART programme which is aimed at young people. In our offices we consume resources responsibly, offset the consequences of CO2 emissions from air travel and encourage the use of public transport. We are doing more and more online and our use of paper is responsible. All our procurement is sustainable and fair trade.

### **Collaboration**

Help a Child endorses the Partos Code of Conduct and the codes for fundraising, formation of reserves and director remuneration as drawn up by the industry organization for charities 'Goede Doelen Nederland'. The Partos Norm, with which Help a Child complies, prescribes an extensive CSR section. In addition, Help a Child subscribes to the importance of the public debate about corporate social responsibility that is also being conducted with other Christian organizations (Prisma), in the national development aid sector (Partos) and in the European context (EU-Cord). In our lobbying activities vis-à-vis government agencies and other important players, Help a Child also stresses the importance of child rights. We advocate good protection for children in every aspect of Dutch foreign policy, but also among governments in Africa and India.

Our most important partnerships are mentioned in Appendix 3 with this report.



# CHAP. 5





# Accountability Statement

Quality and transparency are top priorities for us. We already won the Transparency Award once. Last year we evaluated the impact of our community programmes and shared the results and lessons learned with all our stakeholders.

Help a Child is a ‘CBF-recognized Charity’. This is the quality mark that the CBF (Central Bureau on Fund-raising) awards to charities whose management, policy, finances and reporting are fit for purpose.

The CBF accreditation system consists of an extensive set of conditions that the accredited organization must meet. Help a Child meets these conditions, as is evident from the fact that we again received the CBF recognition report in 2018.

This chapter contains our accountability statement in which we explain how we deal with these three areas:

- management, execution and supervision (section 5.1);
- expenditure of our funds (section 5.2);
- relationship with our stakeholders (section 5.3).

## 5.1 Management, execution and supervision

The following roles must be separated within the organization: management, execution and supervision. We make use of the Supervisory Board model to safeguard the adequate separation of these roles. The Board of Directors is tasked with the management of the organization and is responsible for the policy. The Supervisory Board supervises this and also has an important advisory role. The execution of the work is in the hands of the managerial staff.

### Management and execution

In 2018, the Board of Directors of Help a Child consisted of the CEO, Andries Schuttinga. He managed the organization on the basis of a set of regulations. These regulations stipulate, among other things, how he can avoid conflicts of interest and ensure adequate separation of duties.

The Board of Directors is responsible for policy and its execution. This policy is established and monitored by the Board of Directors with the department managers. They jointly make up the management team, which meets every two weeks in principle. The Board of Directors ensures that the Supervisory Board

### The supervisory board model

ROLE	RESPONSIBLE BODY
Supervision	Supervisory Board
Management	Board of Directors
Execution (day-to-day management)	Department managers

receives all necessary information on time for the effective fulfilment of its supervisory role.

### **Supervisory Board**

The Supervisory Board consists of six members. They too work according to a set of regulations outlining the relationship between the Supervisory Board and the Board of Directors. These regulations also contain provisions for the avoidance of conflicts of interest and the separation of duties. The composition of the Supervisory Board as at 31 December 2018 can be found in section 5.4.

Various committees are in place to inform the Supervisory Board about specific policy areas, such as fundraising, programmes and finance.

### **Committees of the supervisory board**

The Supervisory Board has the following committees:

- Fundraising and Awareness Committee: 2 members – meeting frequency 2 x per year
- Partners and Programmes Committee: 2 members – meeting frequency 2 x per year
- Finance Committee: 2 members – meeting frequency 4 x per year
- Appointments and Remuneration Committee: 2 members – meeting frequency 1x per year and ad-hoc
- Agenda Committee: 2 members – meeting frequency 4 x per year

### **Supervision of policy**

The starting point for the policy of Help a Child is our Strategic Long-Term Policy Plan 2016–2020. Each year this policy is worked out into an annual plan with a budget for the year as well as a long-term budget. This allows effective monitoring of the implementation of our policy (see section 1.3).

Financial and other quarterly reports provide the management team and the Supervisory Board with insight into our income and

expenditure as well as the progress of policy. The Finance Committee discusses the financial reports each quarter with the Board of Directors and the Finance Manager. The report on this discussion, together with other reports, is then discussed at the next Supervisory Board meeting.

The budget and the financial statements are presented annually to the Supervisory Board for, respectively, adoption and approval. A forecast of the expected results is made each year in June, so that adjustments can be made if necessary.

### **Auditor**

The Supervisory Board appoints the external auditor. The auditor appointed for 2018 was EY. The auditor audits the books, issues an auditor's report, draws up a management letter and attends the meeting of the Supervisory Board as a guest during the discussion of the financial statements and the management letter.

### **Relationship between supervisory board and board of directors**

The chair and one other member of the Supervisory Board hold annual appraisal interviews with the CEO. This appraisal interview is conducted on the basis of the job profile and board regulations. They ascertain whether the policy objectives have been achieved and whether the relations between the Board of Directors and Supervisory Board are good.

The relations between the Supervisory Board and the CEO are open and transparent. The CEO sees it as his task to keep the Supervisory Board in touch with the thinking behind his management actions, provide them with insight into the decision-making and ask them for advice and comments. It is the opinion of the Supervisory Board, that the CEO conducts the man-

agement of Help a Child, and the Supervisory Board supervises that management, but can also give advice and encouragement, either upon request or on its own initiative.

In the month of April the CEO and the Supervisory Board jointly made a field trip to Kenya. This gave the Supervisory Board greater insight into the work of Help a Child, while also strengthening the mutual ties at executive and supervisory level.

### **Meetings of the Supervisory Board**

The Supervisory Board has a scheduled meeting cycle of four meetings per year. In addition, 'extraordinary' meetings can be held about a specific theme. The extraordinary meetings usually include an off-site meeting. This, however, was shifted to January 2019 as it was difficult to find a date that suited everyone in 2018.. Important policy subjects are first discussed in the management team and then in the relevant Supervisory Board committee, together with the CEO and a member of the management team. The documents are then presented, together with a report of this meeting, including key issues, to the full Supervisory Board. The Supervisory Board focuses on the key issues.

Several weeks before each Supervisory Board meeting, the Agenda Committee meets with the Board of Directors to discuss the agenda. The Appointments and Remuneration Committee determines the remuneration of the Board of Directors each year and discusses vacancies falling within the responsibility of the Supervisory Board. Two times a year, our strategic choices and the progress of our policy on fundraising, communication and awareness are extensively discussed in the Fundraising and Awareness Committee. The outcomes of this consultation are then dealt with in the full Supervisory Board (see above: Supervision of Policy).

The Supervisory Board normally meets with the Board of Directors, except in cases involving the position or performance of members of the Board of Directors or

its own performance. In addition, the Finance Manager has direct access to the chair of the financial committee and is invited to attend the discussion about the budget,

the risk policy and the financial statements.

In 2018 the Supervisory Board held four scheduled meetings.

## WHAT THE SUPERVISORY BOARD DISCUSSED IN 2018...

- **2017 Financial Statements and Annual Report**

The Financial Statements and Annual Report were approved.

- **Auditor's Report on the 2017 Annual Report**

The auditor issued an unqualified opinion.

- **Management Letter**

There were no special or worrying findings. Help a Child is under good management.

- **Progress of 2018 Annual Plan and financial reports**

- **Annual plan and budget 2019**

In September 2018, we discussed the main outlines of our policy for 2019. These were then translated into an annual plan and budget that were approved in November.

- **Charitable Giving motives/models and clearer profile for Help a Child**

In 2018 the Supervisory Board was informed about the charitable giving motives of donors and sponsors, the incorporation of newly acquired insights into modified charitable giving models and the definition of a clearer profile vis-à-vis our donors and sponsors.

- **Strategic cooperation in PerspActive**

The progress within the PerspActive partnership was regularly discussed.

- **Risk policy / Value Management**

Integrated value management gives the Supervisory Board and the Board of Directors a complete overview of the risks and opportunities we see as an organization. This was discussed in the financial committee and the full Supervisory Board.

- **Decentralization**

The decentralization to various country offices and the consequences for the Dutch organization were discussed in various rounds. Attention was paid to the shift in mandates, the need to create the leanest organization possible, as well as the content of the various roles. The ability to finance the organization, both now and in the future, was also discussed.

- **50 years of Help a Child**

In 2018 Help a Child celebrated its 50th anniversary. In its meetings, the Supervisory Board took note of the proposed celebratory activities and evaluated the activities retrospectively.

## Internal performance of Supervisory Board

Each year the Supervisory Board carries out a self-assessment during the off-site day. This off-site day was shifted to January 2019 as a suitable date could not be found in 2018. The following points emerged from the self-assessment:

- In the past year the Supervisory Board took leave of Arjen Veurink who came to the end of his maximum term of eight years. Frans Slingerland, who has a business background, was appointed in his place. With this appointment, the Supervisory Board believes that the competences of its six members are once again well-balanced.
- Last year the Supervisory Board devoted more attention to the exchange of expertise amongst its members. This was reinforced by the trip that the Supervisory Board made to Kenya last year with the CEO. During this trip, the members were introduced to the local staff of Help a Child and the projects in the field. They found this trip very useful and instructive. The Supervisory Board is therefore in favour of giving its members more regular opportunities to take part in working visits.
- The initiated decentralization process is increasingly taking shape. It is important to obtain clarity about which parts of this process the Supervisory Board wants to keep under its primary supervision, without losing sight of its other supervisory tasks. The planned meeting of the Supervisory Board with the country directors in March next year in the Netherlands is a good initiative in this connection.





- The Supervisory Board is of the opinion that the supervisory role can be carried out by asking questions and sparring with the CEO. The Supervisory Board values good and frequent contacts with the CEO for the proper fulfilment of its duties.
- The Supervisory Board is of the opinion that the committee work should be put on a more robust footing.

## 5.2 Expenditure of our funds

Help a Child invests a great deal in the quality of its work. In addition, we want to expand our funding and document the results of our programmes as well as possible. One central recurring question is: are we achieving our objectives with our expenditures?

We produce a short financial summary every month and a full financial summary plus a progress report every quarter. Based on these documents, we analyse the movements in our income and expenses. With the aid of key indicators (e.g. the number of children attending school or the number of young people who have completed vocational training), we check whether we are on the right track. Measures are taken where necessary.

### **Own costs**

An important yardstick for the efficient expenditure of our funds is the level of management, administration and fundraising costs. We monitor our adherence to the specific standards set for this purpose. You can read more about this in Chapter 6.

## 5.3 Our relationship with stakeholders

Help a Child has dealings with many different people and organizations. Amongst all these contacts, we always consider the children, young people and families for whom we work to be our primary stakeholders. They are our reason to exist. Our right to exist stems from another important stakeholder group: our supporters. Our sponsors and donors on whose behalf we do our work.

**Our primary stakeholders: children, young people, families**

### Our donors and sponsors

**Their expectation: transparency, accountability for gifts, insight into our policy, careful expenditure of funds, involvement**

Each year we have thousands of conversations with our donors and sponsors. We met our many supporters during events, concerts, thematic services and our celebratory gathering. We also organized another Thankaton, where all staff members call donors and sponsors to thank them for their support and give them an opportunity to ask questions and make suggestions. Through our magazine OmArmen, but also through social media and other communication channels, we requested and received widespread attention for our work and its impact. In addition, we are more proactive than before in testing communications and ideas beforehand by asking selected

donors and sponsors for advance feedback.

### Partner organizations

**Their expectation: clarity about our support and our conditions for the continuity of that support**

We meet with our partners, either in groups or individually, at least once a year for policy discussions. Most contacts take place through our country offices. We mainly discussed the strategic plan, the plans per country for the coming years, and the consequences of the decentralization. In addition to the policy consultations, there are also frequent contacts between the country offices and the partner organizations. In Uganda, where there is no country office, there is direct contact with the programme staff at the office in the Netherlands.

### Knowledge centres

**Their expectation: clarity about the mutual added value and substance of our relationships**

We spoke with knowledge centres about our proposed choices for our knowledge policy for the period until 2020. Together, we explored how we can assist and support each other. This led to several new initiatives for collaboration in such areas as safeguarding, parenting courses and the introduction of participative agricultural methods.

### Government

**Their expectation: information on our social relevance and our added value for government policy; good and timely reporting (in the case of grants); regulatory compliance**

Our ongoing dialogue about our programmes and policy with the government is conducted via the embassies in the programme countries and via the Ministry of Foreign Affairs (policy consultation).

Also, our lobby and advocacy officer liaises regularly with members of the House of Representatives. Regular contacts are also maintained with the authorities in the programme countries.

### Churches

**Their expectation: opportunities for active pastoral and missionary involvement; dialogue and encouragement**

Churches in the Netherlands and in our programme countries are important stakeholders for us. Faith communities in Africa and Asia are often vital partners in places where other organizations lack authority or legitimacy. Churches also give us access to a large network reaching into multiple communities. Our dialogue with them centres on leadership and ethical issues. In the Netherlands, too, we engage in a continuous dialogue with the churches (also during thematic services) about their involvement with our work and the position they take in public debates. In January 2018, representatives of various churches joined us on a work trip, which helps to foster connections between churches worldwide.

### Schools

**Their expectation: information about our work; fun projects; connecting**

For us, schools are natural places for engaging in conversations about our work. We encourage children and youngsters to take part in our search for answers to questions about poverty and opportunity. We also speak with them about our responsibility towards each other and the importance of an honest and decent lifestyle. Every year, we have dozens of these meetings with classes of schoolchildren, teachers and parents.

## Businesses

**Their expectation: good, timely information/reporting; results; perspectives for action for the entrepreneur/organizations**

We meet businesses on regional platforms and at gatherings about specific themes. We speak with them about their possible involvement in projects or other forms of corporate social responsibility (CSR) that can promote workplace unity and motivation. Entrepreneurs regularly join us on our work trips and we invite them to network meetings or think tank meetings to help us develop our policy for the future.

## Institutional funds/charitable trusts

**Their expectation: good, timely information/reporting; interesting programmes that match their objectives, our added value**

We regularly speak with all sorts of institutional funds and charitable trusts to build bridges between our respective mandates. Sometimes we visit projects together.

## Staff (employees, interns and volunteers)

**Their expectation: involvement in our work and decision-making, a pleasant working environment, opportunities to use their own talents and skills**

We regularly have conversations with staff about our policy and the choices we need to make. Team days are organized every three months to discuss all subjects that are relevant for Help a Child and to hear our employees' opinions. All key choices concerning our programmes are given a sharper focus through these conversations. With the arrival of six country offices, our workforce has become a lot more international. In 2018 extra attention was given to the outcomes of the impact evaluation and the follow-up.

## Fellow organizations

**Their expectation: cooperation, mutual added value, shared interests**

We meet fellow organizations in all sorts of platforms and contexts (see partnerships in Appendix

3) to discuss subjects of mutual significance. We do things together wherever this is useful.

# 5.4 Composition of the Supervisory Board

## Board of Directors and Supervisory Board

As at 31 December 2018 the Board of Directors of Help a Child comprised:

### • A.M. Schuttinga, CEO

Relevant other positions:  
Board Member of Help a Child US, Oregon Wisconsin (United States of America) • Board Member of Radio Uzima, Dodoma (Tanzania)

As at 31 December 2018, the Supervisory Board comprised the following members:

### • F.R. Witteveen, chair

(until May 2020, available for reappointment)  
Former Director/Board Member of Trias Jeugdhulp Zwolle.





Relevant other positions: Chair of the Supervisory Board of Stichting Kinderhulp Dominicaanse Republiek • Chair of the Supervisory Board of Graafschapcollege Doetinchem (Regional Training Centre) • Vice-chair of the Supervisory Board of Zorggroep Manna, Twente Region

• **Dr C. Touwen-Bouwsma, secretary**

(until January 2020 – not available for reappointment)  
Former Director of Collections and Services NIOD, Institute for War, Holocaust and Genocide studies  
Relevant other positions: none

• **B.P. Hidding, Chair of Finance Committee**

(until November 2022 – not available for reappointment)  
Board Chair of Flynth adviseurs en accountants  
Relevant other positions: Chair of Supervisory Board of Rabobank Apeldoorn • Member of Supervisory Board of Stichting GGNet, Warnsveld

• **G.W. Bastiaan**

(until July 2022, not available for reappointment)  
Nursing specialist in mental healthcare, Therapeutisch Centrum Flevoland • Tailored Education Specialist • Life Course Director for Municipalities • founder of HouvASS  
Relevant other positions: Saam, home front committee South Africa

• **C. van Weelie**

(until 2020 – available for reappointment)  
Communication Trainer/Owner of Grow2Care  
Other positions: Chair of Baptist Council of Churches Silo, Utrecht • Ambassador of Medair

New Supervisory Board member effective from 1 January 2018:

• **F.H. Slingerland**

(until 31-12-2021, available for reappointment)  
General Manager CRE & FM at Royal Flora Holland  
Relevant other positions: • Member of the Advisory Board of Pim Mulier in Arnhem

## Other positions

The other positions are only mentioned here to the extent that they are relevant to Help a Child in terms of our sponsors and donors, our work or possible risks (such as a conflict of interests).

The other position of Mr Schuttinga at Help a Child US stems from his official position at Help a Child. It is important to ensure good connections between the two organizations in order to quickly identify and resolve possible risks that could jeopardize the continuation of our mutual relationship.

The other position of Mr Schuttinga at Radio Uzima is a private matter. There is no real risk for Help a Child.

The other positions of the members of the Supervisory Board constitute no risk for Help a Child. The members also have sufficient time to effectively supervise the Board of Directors and the organization. A number of other positions offer added value for our network.

## Recruitment of new Supervisory Board members

The Secretary takes the initiative for the recruitment procedure. In this case the Supervisory Board draws up a vacancy profile, on the basis of which the members seek potentially suitable candidates. The vacancy is published in several daily newspapers as well as on our website and online channels.

Interviews are conducted with potential candidates by at least two members of the Supervisory Board. The appointment takes place in conformity with the Articles of Association. The CEO has an advisory role in this procedure.

The candidates must be active and sympathizing members of a Protestant Christian church. We also aim to ensure that the Supervisory Board is a representative reflection of our sponsors and donors, comprises diverse denominations and has a good age and gender balance. In addition, the members must have different and complementary types of experience and knowledge.

## Reappointment procedure

The Chair of the Supervisory Board conducts an appraisal interview with each resigning member and makes a proposal for reappointment if applicable. The Supervisory Board then makes a decision on this proposal.



# CHAP. 6





# Finance

In 2018 our income increased to €11.5 million. This growth came after several years of investments and intensive fundraising activities.

## 6.1 Introduction

We ended 2018 with a surplus of €0.6 million on the statement of income and expenditure, as opposed to a shortfall of €0.7 million in 2017.

Our income from sponsorship decreased slightly by €0.1 million in 2018, but our income from bequests increased by €1.2 million compared to 2017.

We received €2.5 million more from subsidies than in 2017. Part of this, €1.2 million, came from the Dutch Relief Alliance for disaster response programmes in the Democratic Republic of the Congo and South Sudan. It was the first time we received this subsidy.

In 2018 we continued to invest in the reinforcement of the country offices in order to enable them to pursue more fundraising activities of their own in the future. Country offices were opened in the Democratic Republic of the Congo and South Sudan.

Income from subsidies is expected to grow by a further €1.3 million in 2019.

The percentage of income spent on objectives decreased compared to 2017. The three-year average was 89%, which is somewhat below the 90% norm we set ourselves. This was due to our choice to accelerate the

opening of country offices in South Sudan and the Democratic Republic of the Congo.

The other country offices have only been operational for one year now. These country offices were expanded in 2018, but locally-initiated fundraising has been limited so

far. This was in fact already anticipated in the budget for 2018. Local fundraising by the country offices is expected to gather steam in the years ahead. Once this happens, the percentage of expenditure on objectives will also rise to the required level.

### Difference between budgeted and actual net income and expenses in 2018

This table provides an analysis of the difference between the budgeted net income and expenses and the actual balance. The main differences are explained below.

#### Actual net income and expenses compared to consolidated budget for 2018 (amounts in €1,000)

Budgeted net income and expenses	-433
Higher income from fundraising (excl. subsidies)	460 <sup>1)</sup>
Lower government subsidies	-737 <sup>2)</sup>
Higher income from supplied services	35
Lower financial and other income	1
Lower expenditure on objectives	1,193 <sup>3)</sup>
Lower costs for raising income and management & administration	62
<b>Total differences</b>	<b>1,014</b>
<b>Actual balance of net income and expenses</b>	<b>581</b>

<sup>1)</sup> Income from fundraising increased by €0.5 million. Income from bequests was €0.9 million higher, while income from sponsorship and gifts was €0.1 and €0.2 million lower.

<sup>2)</sup> The budget for 2018 assumed that several submitted proposals for government and institutional funding would be accepted. These, however, were rejected.

<sup>3)</sup> The budget for expenditure on objectives also assumed the acceptance of the proposals mentioned under <sup>2)</sup>.



## Key figures

This table contains our key figures, including a comparison with the budget and the figures for the four preceding years.

KEY FIGURES (amounts in €1,000)	2018	Budget	2017	2016	2015	2014
Income from individuals	6,792	6,160	5,865	6,449	7,139	6,176
Income from businesses	374	440	503	395	369	215
Income from subsidies and governments	3,126	3,863	667	1,767	3,774	3,516
Income from other non-profit organizations	1,189	1,295	1,228	1,528	1,429	1,322
Income from supplies and services	35	0	0	0	0	0
Other income	2	0	5	57	4	7
<b>Total income</b>	<b>11,518</b>	<b>11,758</b>	<b>8,268</b>	<b>10,196</b>	<b>12,715</b>	<b>11,236</b>
Expenditure on objectives	9,490	10,683	7,638	9,550	10,904	10,619
Costs raising income	909	1,015	883	773	730	909
Management and administration costs	527	483	473	348	279	336
<b>Total expenses</b>	<b>10,926</b>	<b>12,181</b>	<b>8,994</b>	<b>10,672</b>	<b>11,913</b>	<b>11,864</b>
<b>Balance</b>	<b>592</b>	<b>-423</b>	<b>-726</b>	<b>-476</b>	<b>802</b>	<b>-628</b>
Net financial income and expenses	-11	-10	2	6	4	45
<b>Net income and expenses</b>	<b>581</b>	<b>-433</b>	<b>-724</b>	<b>-470</b>	<b>806</b>	<b>-583</b>
<b>Reserves and funds</b>						
* Reserves	2,988	2,539	2,286	3,119	3,343	2,402
* Special purpose funds	407	777	512	398	584	709
	<b>3,395</b>	<b>3,315</b>	<b>2,798</b>	<b>3,517</b>	<b>3,928</b>	<b>3,110</b>
<b>Cost percentages</b>						
		norm				
Expenditure on objectives as proportion of total expenses	86.9%	90.0%	84.9%	89.5%	91.5%	89.5%
Expenditure on objectives as proportion of total income	82.4%	90.0%	92.4%	93.7%	85.7%	94.1%
3-year moving average	89.0%	90.0%	88.8%	89.4%	89.7%	92.7%
Costs raising income as proportion of income	7.9%	7% - 9%	10.7%	7.6%	5.7%	8.1%
Management and administration costs as proportion of total expenses	4.8%	5.0%	5.3%	3.3%	2.3%	2.8%

### Expenditure on objectives

In 2018 we spent 82.4% of the income on our objectives versus 92.4% in 2017. The three-year moving average is 89%. The percentage in 2018 was lower than in 2017 because 2018 produced a surplus on the statement of income and expenditure, whereas 2017 ended with a large shortfall.

Due to a large bequest received in 2018, the income from bequests was €0.9 million higher than budgeted, but this has not yet been spent. As a result, the income spent on objectives worked out below 90%. Compared to the total expenses, the level of expenditure on objectives relative to the expenses is still below the norm

(87.1% in 2018 compared to 84.9% in 2017).

As noted in the introduction, the organization of new country offices has had an impact on the percentage of expenditure on objectives. These offices are now operational and are expected to undertake more fundraising activities of their own in the years ahead, so that the relative size of expenditures on objectives will increase.

#### **Costs raising income**

In 2018 the costs for raising income were slightly lower than budgeted, notably because the actual publicity

and communication costs were lower than budgeted for 2018. The percentage of income raising costs relative to the income from fundraising is within the norm.

#### **Management and administration costs**

Management and administration costs were 4.8%, which is below the norm of our Supervisory Board (5%). This percentage decreased compared to 2017 because the country offices implemented more programmes of their own. As a result, the country office costs attributed to the objectives were relatively higher.



## 6.2 Consolidated financial statements

### CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2018 (after appropriation of result)

ASSETS	31-12-2018		31-12-2017	
	€	€	€	€
<b>Intangible fixed assets</b>		<b>92,273</b>		<b>113,700</b>
<b>Tangible fixed assets</b>		<b>614,347</b>		<b>480,248</b>
<b>Financial fixed assets</b>				
Other securities	100,000		100,000	
Government subsidies receivable	185,654		-	
Other receivables	96,225		50,400	
		<b>381,879</b>		<b>150,400</b>
<b>Receivables and accrued income</b>				
Bequests receivable	539,829		175,933	
Receivable income from third-party campaigns	3,000		25,000	
Government subsidies receivable	90,888		114,949	
Pre-paid to (consortium) partners	-		1,309,628	
Other receivables and accrued items	62,144		159,654	
		<b>695,861</b>		<b>1,785,164</b>
<b>Liquid assets</b>		<b>5,505,926</b>		<b>3,446,774</b>
		<b>7,290,286</b>		<b>5,976,286</b>

LIABILITIES	31-12-2018		31-12-2017	
	€	€	€	€
<b>Reserves and funds</b>				
Continuity reserve		2,587,265		2,041,117
Special purpose reserves:				
Disaster response	100,000		100,000	
Organizational development	-		29,429	
Programme development	50,910		115,340	
Kids at Risk	250,000		-	
		400,910		244,769
Special purpose funds		407,051		511,626
		<b>3,395,226</b>		<b>2,797,512</b>
<b>Provisions</b>				
Provision for building maintenance		<b>3,191</b>		<b>11,275</b>
<b>Long-term liabilities</b>				
Prepayments	3,400		5,100	
Amounts payable in respect of programmes	194,156		270,869	
		<b>197,556</b>		<b>275,969</b>
<b>Short-term liabilities</b>				
Accounts payable	122,441		95,167	
Subsidies and income received in advance	2,671,315		1,817,445	
Amounts payable in respect of programmes	513,730		638,759	
Other liabilities and accrued items	386,827		340,159	
		<b>3,694,313</b>		<b>2,891,530</b>
		<b>7,290,286</b>		<b>5,976,286</b>



**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR 2018**

	2018		Budget 2018		2017	
	€	€	€	€	€	€
<b>INCOME</b>						
<b>Raised income</b>						
Income from individuals	6,792,208		6,160,000		5,865,146	
Income from businesses	373,506		440,000		503,138	
Income from government subsidies	3,125,487		3,862,684		666,599	
Income from other non-profit organizations	1,189,369		1,295,000		1,227,836	
	<b>11,480,570</b>		<b>11,757,684</b>		<b>8,262,719</b>	
<b>Income from supplied products and services</b>	<b>34,995</b>		<b>-</b>		<b>-</b>	
<b>Other income</b>	<b>1,986</b>		<b>-</b>		<b>5,405</b>	
<b>Total income</b>	<b>11,517,551</b>		<b>11,757,684</b>		<b>8,268,124</b>	
<b>EXPENSES</b>						
<b>Expenditure on objectives</b>						
- Trained, ready for the future	2,973,689		2,704,459		2,346,951	
- Socially and emotionally developed	1,029,893		2,379,606		2,338,324	
- Healthy and strong	1,795,778		2,300,107		1,576,112	
- Hope and dignity	98,290		452,850		237,369	
	5,897,650		7,837,022		6,498,756	
- ARC programme via consortium partners	1,374,805		1,377,895		91,811	
- Disaster response	1,869,017		1,119,014		674,265	
- Information and awareness	348,260		349,237		372,897	
	<b>9,489,732</b>		<b>10,683,168</b>		<b>7,637,729</b>	
<b>Costs raising income</b>	<b>908,876</b>		<b>1,014,657</b>		<b>883,274</b>	
<b>Management and administration costs</b>	<b>527,334</b>		<b>483,605</b>		<b>472,677</b>	
<b>Total expenses</b>	<b>10,925,942</b>		<b>12,181,430</b>		<b>8,993,680</b>	
<b>Balance before financial income and expenses</b>	<b>591,609</b>		<b>-423,746</b>		<b>-726,556</b>	
<b>Net financial income and expenses</b>	<b>-10,578</b>		<b>-10,023</b>		<b>1,857</b>	
<b>Net income and expenses</b>	<b>581,031</b>		<b>-433,769</b>		<b>-723,698</b>	
Surplus/shortfall added to/withdrawn from						
- Continuity reserve	529,465		-40,990		-454,941	
- Special purpose funds	-104,575		-242,779		113,150	
- Special purpose reserves	156,141		-150,000		-381,907	
	<b>581,031</b>		<b>-433,769</b>		<b>-723,698</b>	

## CONSOLIDATED CASH FLOW STATEMENT

	2018		2017	
	€	€	€	€
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net income and expenses		581,031		-723,698
Costs of depreciation/amortization	152,984		145,449	
Movements in receivables	1,089,303		-610,567	
Movements in provision	-8,084		-	
Movements in long-term liabilities	-78,413		13,114	
Movements in short-term liabilities	802,783		804,100	
		1,958,574		352,097
<b>Total cash flow from operating activities</b>		<b>2,539,605</b>		<b>-371,601</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments in tangible fixed assets	-200,824		-107,076	
Investments in intangible fixed assets	-58,417		-44,561	
Fixed asset currency differences	-6,415		752	
Movements in financial fixed assets	-231,479		1,400	
<b>Total cash flow from investing activities</b>		<b>-497,135</b>		<b>-152,284</b>
<b>Net cash flow before currency and conversion differences</b>		<b>2,042,470</b>		<b>-523,885</b>
Net cash flow before currency and conversion differences		16,682		-
<b>Increase(+)/decrease (-) in liquid assets</b>		<b>2,059,152</b>		<b>-523,885</b>
Liquid assets as at 1 January		3,446,774		3,970,659
<b>Liquid assets as at 31 December</b>		<b>5,505,926</b>		<b>3,446,774</b>



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS 2018

### GENERAL

#### Main activities

Help a Child is a foundation (Chamber of Commerce, no. 41022454), having its registered office in Zwolle. Our activities consist of supporting children in developing countries who have little or no chance of a decent and dignified existence.

#### Applied standards

The consolidated financial statements have been prepared in accordance with Guideline 650 for Fundraising Institutions. The financial statements were drawn up on July 2, 2019

#### Consolidated financial statements

The consolidated financial statements comprise the financial information of Help a Child and the separate legal entities in Africa over which Help a Child has material control, namely:

- Help a Child Africa, Nairobi (Kenya);
- Help a Child Burundi, Bujumbura (Burundi);
- Help a Child Malawi, Lilongwe (Malawi);
- Help a Child Rwanda, Kigali (Rwanda);
- Help a Child Democratic Republic of the Congo, Bukavu (Democratic Republic of the Congo);
- Help a Child South Sudan, Juba (South Sudan).

Due to our decentralization strategy, the aforementioned foreign entities are growing in significance. There are no differences in the accounting policies and principles for the determination of the result between the Help a Child entities

and those of Help a Child. For this reason, the policies and principles used for the company only financial statements of Help a Child are not stated individually.

#### Investment policy

The management of our reserves is based as far as possible on the principles described in the Financial Management Guideline for Charitable Organizations ('Richtlijn Financieel Beheer Goede Doelen') of the Dutch industry organization for charities 'Goede Doelen Nederland'. Temporary surpluses of liquid assets are placed in savings accounts at major banks. Through the Partos partnership, we monitor and challenge these banks about the sustainable management of the entrusted funds. Part of the assets is placed with Triodosbank, while the other banks and notably ABN AMRO have meanwhile also adopted a considerably more sustainable profile.

#### Change in Accounting Policies

There were no changes in accounting policies in 2018.

### GENERAL PRINCIPLES

Unless stated otherwise, the assets and liabilities are recognized at cost of acquisition or manufacture or fair value. If no specific accounting principle is given, valuation is at cost of acquisition. Income and expenses are accounted for in the year to which they relate. This principle has been added under 'Principles for the determination of the result'. All amounts are in euros.

#### Use of estimates

The preparation of the financial statements requires the Board of Directors to make judgments, estimates and assumptions which influence the application of policies and the reported values of assets, liabilities, income and expenses. Actual results may differ

from these estimates. Estimates and the underlying assumptions are assessed regularly. Whenever an estimate is revised, the revised estimate is stated in the period in which the revision was made and in future periods for which the revision has consequences.

#### Currency translation policies

Transactions in foreign currencies are valued at the exchange rate applicable on the transaction date. Liquid assets, receivables and liabilities in foreign currencies are converted at the exchange rate on the balance sheet date. Differences arising from exchange rate movements are included in the 'Statement of income and expenditure' and allocated to the expenditures to which they relate.

#### Cash flow statement

The cash flow statement has been prepared on the basis of the indirect method.

### POLICIES FOR THE VALUATION OF ASSETS AND LIABILITIES

#### Intangible fixed assets

Intangible fixed assets are stated at cost less amortization. Purchases made during the reporting year are amortized pro rata over time.

Amortization is calculated on the basis of a percentage of the cost, according to the straight-line method over the economic life. We apply amortization periods of three to five years for capitalized software.

#### Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. The cost of subsidized investments is reduced by the amount of the awarded subsidy. Investments during the reporting year are depreciated pro rata over time. Land is not depreciated.



We calculate depreciation on the basis of a percentage of the cost in accordance with the straight-line method over the economic life.

We apply the following depreciation periods:

- Buildings : 30 jaar
- Renovations : 10 jaar
- Office fittings and fixtures : 5 jaar
- Means of transport : 5 jaar
- Equipment : 3-5 jaar

#### **Financial fixed assets and receivables**

Other securities are stated at cost. Receivables and accrued items are initially recognized at fair value and subsequently at amortized cost less any provisions deemed necessary.

#### **Impairments**

Fixed assets must be assessed for impairments if we have reason to suspect that the market value is lower than the carrying value. If the carrying value of an asset is higher than the estimated market value, impairments are stated for the difference between the carrying value and the realizable value. There were no grounds to recognize an impairment in 2018.

#### **Receivables and accrued items**

Receivables and accrued income are initially stated at fair value and subsequently at amortized cost less any provisions deemed necessary.

#### **Reserves**

We distinguish between reserves and funds. In the case of reserves, the Board of Directors determines the purpose for which the monies are used.

#### **Continuity reserve**

The continuity reserve is designed

to cover financial risks so that the continuity of the work is not put at risk by sudden unforeseen events. Help a Child adheres to the guideline that the continuity reserve may not exceed 100% of the annual costs of the working organization. The working organization's annual costs consist of:

- Work contracted out and publicity and communication costs. These costs are counted in full in compliance with the guideline, with the exception of the part attributed to objectives.
- Personnel, accommodation, office and general costs, including depreciation and interest. These costs are counted in full, including the part attributed to the objectives.
- Programme costs which are structural in the sense that they are unlikely to be phased out within one year. These programme costs are important for the continuity of our activities.

Our continuity reserve consists partly of the funds earmarked for the financing of our office premises (€360,237). Scenario and risk analyses are used to calculate whether the organization has sufficient capital and reserves to absorb lower-than-expected income and/or higher-than-expected costs.

#### **Special purpose reserves**

Special purpose reserves are monies that the Board of Directors has earmarked for a specific purpose.

#### **Other reserves**

We do not form reserves without a predetermined purpose. Any surpluses that occur from time to time are added to the 'other reserves'. The Board of Directors ensures that any other reserves are spent on the objective within a reasonable period of time.

#### **Funds**

##### **Special purpose funds**

In the case of special purpose funds, our donors designate the purpose on which the money must be spent.

##### **Provisions**

Provisions are recognized at the nominal value of the expenditures that are expected to be necessary to settle our obligations and losses. A provision for the expected maintenance costs for our office premises has been formed on the basis of a long-term maintenance plan. This provision is being progressively reduced.

##### **Amounts payable in respect of programmes**

We recognize a liability in respect of programmes if an amount has been contractually allocated and the project has a timeline of twelve months or shorter. Liabilities in respect of projects with a timeline longer than twelve months are allocated pro rata to the reporting year to which they relate. If a grant is withdrawn, the liability is released. This can happen, for instance, if a partner organization proves unable to implement the programme as agreed or if fewer activities are necessary than originally anticipated.

#### **PRINCIPLES FOR THE DETERMINATION OF THE RESULT**

All revenues are stated gross under income, unless stated otherwise. Costs necessary to realize certain income items are stated as expenses in the 'Statement of income and expenditure'.

#### **Income from fundraising**

Sponsorship funding, donations and gifts are recognized in the year of receipt. Monies which are to be

received in a subsequent financial year, but which have been specifically designated by donors for the reporting year, are recognized as income for the reporting year.

#### **Bequests**

Bequests are stated in the financial year in which we can reliably determine the amount involved. Provisional advance payments are stated as 'Income from bequests' in the financial year of receipt, insofar as these have not already been recognized in a previous financial year.

#### **Government subsidies**

Income from 'Government subsidies' exclusively comprises subsidies obtained from a government, including the European Union or comparable international organizations, government institutions and public law organizations.

If the subsidy conditions require the repayment of any unexpended monies, the amount is only recognized as subsidy income upon the actual allocation of the monies to expenditures on the subsidized project or programme that meet the subsidy conditions. If a subsidy is obtained without repayment obligation, Help a Child recognizes an income item in the year of award.

#### **Expenses**

To give our stakeholders insight into the size and composition of Help a Child's expenses, the notes include an itemization of expenses under 'Expense breakdown by purpose' in accordance with Guideline 650 of the Council for Annual Reporting ([www.rjnet.nl](http://www.rjnet.nl)).

#### **Expenditure on objectives**

'Expenditure on objectives' comprises the amounts allocated in and for the reporting year to the programmes that are carried out

to realize our objectives and the implementation costs attributable to the same year. Any allocated amounts not yet disbursed in the reporting year are stated in the balance sheet as 'Amounts payable in respect of programmes'.

Any expenditures taking place via a consortium of partner organizations are separately recognized as expenses in the Statement of income and expenditure.

#### **Costs raising income**

All costs of activities we undertake to encourage people to give money for one or more of our objectives are designated as 'Income generation costs'. These therefore include publicity and communication costs, unless these costs were incurred for awareness-raising activities. Activities regularly involve a combination of awareness-raising and fundraising. In these cases, the portion of costs relating to awareness-raising activities is allocated as accurately as possible.

#### **Management and administration costs**

Management and administration costs are costs incurred for internal management and administration that are not attributed to a specific objective or income generation.

#### **Pension expenses**

Help a Child participates in the sector pension scheme operated by Pensioenfond's Zorg & Welzijn. As Help a Child has no obligations, for example in the event of a pension fund deficit, we only charge the contribution payable for the financial year to the result. Contributions payable or paid in advance at year-end are stated as accrued items under liabilities or assets.

## NOTES TO THE CONSOLIDATED BALANCE SHEET

### INTANGIBLE FIXED ASSETS

	Software	Software under development	Total
<b>As at 1 January 2018</b>			
Acquisition cost	422,826	12,933	435,759
Accumulated amortization	322,059	-	322,059
Carrying value	<b>100,767</b>	<b>12,933</b>	<b>113,700</b>
<b>Movements in 2018</b>			
Investments	17,048	41,370	58,418
Amortization	-79,845	-	-79,845
Commissioning of assets	12,933	-12,933	-
Total movements	<b>-49,864</b>	<b>28,437</b>	<b>-21,427</b>
<b>As at 31 December 2018</b>			
Acquisition cost	452,807	41,370	494,177
Accumulated amortization	401,904	-	401,904
Carrying value	<b>50,903</b>	<b>41,370</b>	<b>92,273</b>

The capitalized software relates mainly to the Pluriform/Project Connect automation system and investments in the website. The investments in this software are essential to safeguard our operational effectiveness and efficiency. These intangible fixed assets are used for our operations.

### TANGIBLE FIXED ASSETS

	Land and Buildings	Office fixtures and fittings	Means of transport	Equipment	Total
<b>As at 1 January 2018</b>					
Acquisition cost	869,912	150,806	74,230	89,610	1,184,558
Accumulated depreciation	503,535	139,728	3,297	57,750	704,310
Carrying value	<b>366,377</b>	<b>11,078</b>	<b>70,933</b>	<b>31,860</b>	<b>480,248</b>
<b>Movements in 2018</b>					
Investments	10,230	15,834	152,048	22,709	200,821
Depreciation	-18,702	-6,021	-28,215	-20,199	-73,137
Divestitures actual cost	-	-3,073	-	-9,518	-12,591
Divestitures accum. depreciation	-	3,073	-	9,518	12,591
Currency differences	-	623	3,803	1,989	6,415
Total movements	<b>-8,472</b>	<b>10,436</b>	<b>127,636</b>	<b>4,499</b>	<b>134,099</b>
<b>As at 31 December 2018</b>					
Acquisition cost	880,142	164,190	230,081	104,790	1,379,203
Accumulated depreciation	522,237	142,676	31,512	68,431	764,856
Carrying value	<b>357,905</b>	<b>21,514</b>	<b>198,569</b>	<b>36,359</b>	<b>614,347</b>

The tangible fixed assets are used for our operations. The WOZ (property tax) value of the land and buildings was set at €453,000 as at 1 January 2019.



**FINANCIAL FIXED ASSETS**

	Other securities	Receivable subsidies	Extended loans	Other receivables	Total
As at 1 January 2018	100,000	–	–	50,400	150,400
Additions/withdrawals	–	185,654	39,000	6,825	231,479
As at 31 December 2018	<b>100,000</b>	<b>185,654</b>	<b>39,000</b>	<b>57,225</b>	<b>381,879</b>

**Other securities**

Since September 2016 Help a Child, together with eight other organizations, has been a member of Coöperatie PerspActive U.A. As Help a Child has no material control, this investment is stated as 'other securities'. Further information can be found under 'Liabilities not included in the balance sheet'.

**Receivable subsidies**

The contract conditions of the subsidy awarded by the Dutch Ministry of Foreign Affairs for the Addressing Root Causes – Building Bridges in Burundi programme specify that part of the subsidy will be received after the completion of the project. This concerns the part of the monies granted in 2018 that will be paid out after the project is completed in 2021.

**Extended loans**

The extended loans concern an interest-free loan that was extended at the start of 2018 to Stichting KLIMREK. The loan is intended as start-up capital for the Help a Child recycling shops in Zwolle and Amersfoort that were set up in 2018. Gifts are made to Help a Child from the recycling shops' positive balance of income and expenses. This loan must be repaid no later than 1 November 2020.

**Other receivables**

The other receivables arose from a bequest consisting of a property with usufruct. The receivable was valued on the basis of the taxable value of the usufruct. The increase in 2018 is equal to the increase in the value of the usufruct.

In 2018 the consortium partners of the Addressing Root Causes (ARC) Fund received no subsidy prepayments.

'Receivable government subsidies' are as follows:

	31-12-2018	31-12-2017
Dutch Ministry of Foreign Affairs – ARC Building Bridges Burundi	–	35,838
MFS subsidies – ICCO/Prisma	–	39,111
ICCO – Strategic Partnership C&C	14,595	40,000
Dutch Relief Alliance – South Sudan Joint Response	1,449	–
Dutch Relief Alliance – Democratic Republic of the Congo Joint Response	74,844	–
	<b>90,888</b>	<b>114,949</b>

Accrued items and other receivables mainly concern pre-paid programme funding and expenses.

**LIQUID ASSETS**

An explanation of the movements in the liquid assets in 2018 can be found in the notes to the cash flow statement. The liquid assets are at the free disposal of Help a Child and the Help a Child country offices.

The itemization is as follows:

	31-12-2018	31-12-2017
Bank accounts Help a Child	65,470	160,506
Bank accounts country offices	581,397	127,372
Savings accounts Help a Child	4,846,297	3,153,866
Cash in hand	12,762	5,030
	<b>5,505,926</b>	<b>3,446,774</b>

**RECEIVABLES AND ACCRUED ITEMS****Receivables**

Unless otherwise stated, the receivables fall due within one year.

The 'Bequests receivable' increased. In 2018, a relatively large number of bequests were pledged. These will be settled in 2019.

## RESERVES AND FUNDS

### Reserves

	Reserves					Total
	Special purpose reserves				Continuity reserve	
	Disaster response	Organizational development	Programme Development	Kids at Risk		
As at 1 January 2018	100,000	29,429	115,340	-	2,041,117	2,285,886
Other movements	-	-	-	-	16,683	16,683
Allocation of net income and expenses	-	-29,429	-64,430	250,000	529,465	685,606
As at 31 December 2018	100,000	-	50,910	250,000	2,587,265	2,988,175

#### Disaster response Reserve

The disaster response reserve is a special purpose reserve to meet the initial costs of disaster response programmes.

#### Organizational Development Reserve

The Help a Child organization is being adjusted in various areas in order to realize the strategic objectives. This partly concerns the transfer of activities from the Netherlands to the country offices and a greater focus on the reinforcement of our local networks. The costs resulting from these adjustments were estimated at €310,000. At the end of 2017 over €280,000 of this amount had been disbursed. The remainder of this reserve was spent in 2018.

#### Programme Development Reserve

To realize our strategic objectives, we want to create the right conditions for the renewal and improvement of our programmes. We also want to safeguard the provisional continuation of programmes for which the requisite funding has not yet been secured. Funds have been earmarked for this purpose in the 'Programme Development Reserve'. €64,430 of this reserve was used in 2018.

#### 'Kids at Risk' Reserve

In 2018 the Board of Directors decided to form a special purpose reserve for "Kids at Risk". This reserve is specifically intended to support children in unsafe countries. The plans for this are currently under development.

#### Continuity Reserve

Our continuity reserve amounted to approximately €3.0 million at year-end 2018. The residual risks were quantified by the CEO and Supervisory Board on the basis of a scenario and risk analysis. The conclusion was that the continuity reserve is sufficient to withstand any setbacks.

As at 31 December 2018 the continuity reserve was 15% below the maximum level of 100% of the total working organization costs as set by the CEO and approved by the Supervisory Board. We thus remain well below the maximum level of 150% set by Goede Doelen Nederland.

The other movement in the continuity reserve is primarily caused by differences that occur when the reserves of the African country offices are converted from local currency into euros.

**Special Purpose Funds**

The movement in the special purpose funds was as follows in 2018:

	Bequests Fund	Gwasssi Economic Programme	Disaster response	Other special purpose funds	Total
As at 1 January 2018	32,549	45,873	196,950	236,253	511,626
Movements in 2018:					
- income from fundraising	-	-	245,825	555,129	800,954
- expenditure on objectives	-	-45,873	-305,850	-553,805	-905,528
- other movements	-	-	-	-	-
<b>As at 31 December 2018</b>	<b>32,549</b>	<b>-</b>	<b>136,925</b>	<b>237,577</b>	<b>407,051</b>

**'Bequests'**

In 2012 bequests were pledged to Help a Child for specific long-term purposes. In 2019, part of this amount will again be used to finance education for children in a rescue home in Kenya.

**'Disaster response'**

The special purpose funds for Disaster response were made up as follows:

DISASTER RESPONSE	Available funding at start of 2018	Donations	Expenditures	Reallocation/ transfer from disaster response reserve	Still to be spent at end of 2018
Disaster response Syrian Refugees	5,159	21,471	-	-15,918	10,712
Disaster response Congo	-	5,000	-5,625	625	-
Disaster response Drought in Africa	34,572	330	-38,250	3,348	-
Disaster response Flooding in India	37,686	437	-33,750	-	4,373
Disaster response Mosul (Iraq)	23,894	1,388	-41,200	15,918	-
Disaster response South Sudan	76,055	1,380	-	-	77,435
Disaster response Rohingya	18,959	26,843	-30,900	-	14,902
Disaster response Saint Martin	625	-	-625	-	-
Disaster response Indonesia	-	181,325	-154,500	5	26,830
Disaster response Yemen	-	1,275	-1,000	-	275
Disaster response Other	-	6,376	-	-3,978	2,398
<b>Total</b>	<b>196,950</b>	<b>245,825</b>	<b>-305,850</b>	<b>-</b>	<b>136,925</b>

The expenditures under Disaster response programmes are based on grants for programmes which continued in 2018. The bulk of the disaster response funds at year-end concern funds that will be used as planned for food aid in

South Sudan, disaster response in response to the earthquake and flooding in Indonesia and aid to the Rohingya in Bangladesh.



### Other special purpose funds

For a number of programmes and countries we received special purpose donations which have not yet been expended.

In 2018 we received special purpose donations of €555,129 for programmes with an unexpended balance as at 31 December 2018 and €553,805 was expended on these programmes.

The table below shows the movement in the 'Other special purpose funds':

	1-1-2018	Net income and expenses 2018	31-12-2018
Uganda	135,960	28,769	164,729
South Sudan	-	439	439
Malawi	46,785	-46,785	-
IndiaReyes	8,215	-150	8,065
Challenge Gwasssi-Kenya	21,528	1,560	23,088
Challenge Rwanda	19,968	-552	19,416
Challenge Malawi	1,872	1,560	3,432
Challenge Uganda	1,872	-312	1,560
Greijdanus	53	16,795	16,848
<b>Total</b>	<b>236,253</b>	<b>1,324</b>	<b>237,577</b>

### Provisions

In 2018 the building underwent major maintenance work. The movement in the provision was as follows:

	2018	2017
As at 1 January 2018	11,275	11,275
Withdrawal in financial year	8,084	-
As at 31 December 2018	<b>3,191</b>	<b>11,275</b>

have a sponsor effective from 2016. The resulting long-term liabilities relate to the years 2020 and beyond.

### Short-term liabilities

Short-term liabilities are expected to be settled within one year.

Subsidies received in advance concern subsidies that have already been received but cannot yet be recognized as income for the financial year.

### LIABILITIES

#### Long-term liabilities

##### Prepayments

In 2012 we received from a donor a sum of €17,000 which can be contractually released in favour of Help a Child over a ten-year period. A portion of €1,700 is released as a donation each year. The short-term portion due to be released in 2019 has been recognized under the accrued items of the short-term liabilities.

##### Amounts payable in respect of programmes

In 2015 and in 2016 Help a Child made arrangements with a number of partners to continue supporting the schooling of children in India and Kenya who no longer

SUBSIDIES RECEIVED IN ADVANCE AND INCOME	31-12-2018	31-12-2017
ARC Building Bridges – Burundi	2,113,656	1,817,445
DRA – E2P subsidy 2019	389,939	-
Unicef Rwanda	102,970	-
EO Metterdaad, income 2019	64,750	-
	<b>2,671,315</b>	<b>1,817,445</b>

The 'Amounts payable in respect of programmes' liability was €513,730 as at 31 December 2018 (2017: €638,758). This concerns commitments that have already been allocated, but not yet called by partner organizations

and/or cooperating organizations. These liabilities are expected to be called for the implementation of ongoing programmes within one year. Liabilities relating to programmes lasting longer than 1 year are recognized separately under long-term liabilities.

The table below shows a breakdown of the 'Other liabilities and accrued items':

OTHER LIABILITIES AND ACCRUED ITEMS	31-12- 2018	31-12- 2017
Taxes and social security contributions	110,977	92,016
Personnel costs	133,196	102,242
Other liabilities	140,954	144,201
Accrued items	1,700	1,700
	<b>386,827</b>	<b>340,159</b>

The liabilities relating to personnel costs include the reserve for holiday allowances, holiday entitlements and unpaid expenses. The other liabilities relate to various expenses that are still payable.

#### RECEIVABLES AND LIABILITIES NOT INCLUDED IN THE BALANCE SHEET

##### Cooperation with partners

We aim to maintain long-lasting relationships with partner organizations and enter into annual programme agreements with them. At the end of 2018, the grants for 2019 had not yet been finalized. However, on the basis of long-term programmes, we have entered into a commitment totalling approximately €8.0 million. These are grants for the next financial year and are therefore not stated in the balance sheet and expenditures for 2018.

Unexpended project monies of former partners, amounting to about €100,000, have not been stated in the balance sheet as their repayment is uncertain.

##### Consortium for Myanmar

We are a passive participant in a consortium dedicated to providing emergency and reconstruction aid in Myanmar. As we are not active in the current programme, Help a Child is not liable for any shortfalls arising from the programme activities in this country. No commitments have been made for new programmes.

##### Cooperative

In 2016 Help a Child, together with eight other organizations, set up Coöperatie PerspActive U.A. (see also the note to 'Other securities'). We contributed €100,000.

If we decide at any time to withdraw from this cooperative, our share can be transferred to other participants. If other participants decide to withdraw, we may be requested to take over a share. This did not happen in 2018.

On the proposal of the Board of Directors, the general meeting can decide with a two thirds majority to impose or increase the obligation of members to pay an annual contribution and/or make an equity contribution.

##### Development programmes funded by institutional funds

We have entered into contracts for the implementation of long-term programmes with the following organizations:

- Dutch Ministry of Foreign Affairs. This is the 'Addressing Root Causes' programme in Burundi that was started on 1 December 2016 and runs until 2021. The programme is being implemented by a consortium of aid organizations, with Help a Child acting as lead partner. The budget is €8.1 million, of which 69% will be spent via consortium partners. Further details are contained in the appendix to the financial statements.
- ICCO. This concerns the 'Strategic Partnership Convening & Convincing' programme in Kenya and Uganda. A total of €130,000 has been pledged to the overall programme which will run from 2016 to 2020. We have participated in this project in collaboration with local partners since 2017.

Help a Child is the principal applicant for these programmes and thus bears ultimate responsibility for the proper fulfilment of the contractual commitments for the ARC programme of the Dutch Ministry of Foreign Affairs.

## NOTES TO THE CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE

The year 2018 ended with a positive balance of income and expenditure of €0.6 million as opposed to a negative balance of income and expenditure of €0.7 million in 2017. The budget for 2018 assumed a negative balance of €0.4 million.

### INCOME

Total income in 2018 was 2% below budget and 39% higher than the income in 2017 (€3.2 million). The increase in 2018 relative to 2017 arose from various factors, which are detailed below.

#### Income from individuals

	2018	Budget 2018	2017
- sponsorship	3,732,270	3,889,200	3,806,838
- other gifts	1,432,885	1,620,800	1,458,971
- bequests	1,489,598	550,000	296,024
- disaster response	137,445	100,000	303,313
	<b>6,792,208</b>	<b>6,160,000</b>	<b>5,865,146</b>

The income from bequests was higher in 2018 (namely €1.2 million) than in 2017. The bequests were also higher than budgeted (€0.9 million higher). Income from sponsorship was 2% lower than in 2017 (€0.1 million) and the gifts also declined by 2%. There were relatively few disaster response campaigns in 2018. As a result, the income for disaster response was €0.2 million lower in 2018 than in 2017.

#### Income from businesses

	2018	Budget 2018	2017
- sponsorship	41,505	43,000	48,103
- other gifts	319,601	397,000	381,995
- disaster response	12,400	-	73,040
	<b>373,506</b>	<b>440,000</b>	<b>503,138</b>

#### Income from government subsidies

In 2018 the subsidy for the ARC programme in Burundi amounted to €1.8 million. In 2018 we received our first subsidy from the Dutch Relief Alliance, namely €1.2 million.

The budget had assumed €0.6 million of subsidies from institutional funding for the Democratic Republic of the Congo and South Sudan. The submitted proposals were not accepted at the start of 2018. The budget also assumed the receipt of new institutional funds which, however, were not granted for 2018. This explains the decline in income from government subsidies of €0.7 million.

The subsidies from governments in 2018 were as follows:

	2018	2017
Dutch Ministry of Foreign Affairs – Addressing Root Causes Burundi	1,860,353	515,204
UKAID – 'Girls Education Challenge' – South Sudan	-	111,395
ICCO Strategic Partnership C&C	14,595	40,000
Dutch Relief Alliance Joint Response South Sudan	655,351	-
Dutch Relief Alliance Joint Response Democratic Republic of the Congo	594,000	-
UNICEF – Building Better Beginnings Bugesera – Rwanda	1,188	-
<b>Total</b>	<b>3,125,487</b>	<b>666,599</b>

#### Income from other non-profit organizations

	2018	Budget 2018	2017
- sponsorship from churches	270,870	300,000	295,645
- sponsorship from foundations	66,137	17,800	89,858
- other gifts	294,725	332,200	142,637
- disaster response from churches and foundations	98,609	-	101,758
- charitable trusts	392,626	517,000	408,271
- third-party campaigns	66,402	128,000	189,667
	<b>1,189,369</b>	<b>1,295,000</b>	<b>1,227,836</b>

The income received from other non-profit organizations in 2018 was just over €0.1 million less than budgeted. The main cause is that the budgeted income from charitable trusts was not achieved (impact of €0.2 million).



In addition, the income from third-party campaigns fell short of the budget and 2017:

INCOME FROM THIRD-PARTY CAMPAIGNS	2018	2017
ZOA	-	35,500
World Servants – HAC Rwanda	30,527	-
EO Metterdaad – Uganda	30,750	-
Disaster response via EO Metterdaad	5,125	154,167
<b>Total</b>	<b>66,402</b>	<b>189,667</b>



## EXPENSES

### Expense breakdown by purpose

	Educated for life	Socially & Emotionally Developed	Healthy & Strong	Hope & Dignity	Disaster response
Programmes – third parties	1,726,114	591,385	1,095,477	48,538	1,025,698
Programmes	727,968	238,708	460,276	25,102	526,539
Expenditures via ARC consortium partners	-	-			
	<b>2,454,082</b>	<b>830,093</b>	<b>1,555,753</b>	<b>73,640</b>	<b>1,552,237</b>
Communication	-	-	-	-	-
Personnel	399,057	153,347	184,218	18,918	242,548
Travel and accommodation	15,459	5,912	7,102	729	9,449
Vehicles	-	-	-	-	-
Housing	5,776	2,233	2,683	276	3,569
Office and network	51,170	19,785	23,768	2,441	31,610
General	22,559	8,628	10,365	1,064	13,790
Depreciation	25,586	9,895	11,889	1,222	15,814
	<b>519,607</b>	<b>199,800</b>	<b>240,025</b>	<b>24,650</b>	<b>316,780</b>
<b>Total</b>	<b>2,973,689</b>	<b>1,029,893</b>	<b>1,795,778</b>	<b>98,290</b>	<b>1,869,017</b>

### Allocation of costs

Operational costs are allocated to the purposes according to the following principles:

- Personnel costs (excluding direct personnel costs for programmes) are allocated in proportion to time expenditure.
- Housing costs, travel and accommodation costs, office and general costs, depreciation costs are allocated in the same proportion as the personnel costs.
- Communication costs are allocated to 'Information and awareness' and to 'Raising income generation' in proportion to time expenditure.

The table below shows the distribution of departments across our main activities:

DEPARTMENT	Target	Income generation	Management and Administration	Total	FTE
Board of Directors	40.0%	10.0%	50.0%	100%	0.9
Fundraising and Communication	45.0%	55.0%		100%	9.7
Institutional Fundraising	55.0%	40.0%	5.0%	100%	
Sponsorship	90.0%		10.0%	100%	3.7
Programme support	90.0%	7.5%	2.5%	100%	5.3
Other staff	47.5%	10.0%	42.5%	100%	4.6
<b>Total the Netherlands</b>					<b>24.2</b>
Country Programme Directors	60.0%	25.0%	15.0%	100%	5.2
Sponsoring	90.0%		10.0%	100%	2.0
Programme support	90.0%	7.5%	2.5%	100%	22.5
Other staff	47.5%	10.0%	42.5%	100%	7.1
<b>Total Country Offices</b>					<b>36.8</b>

Information and Awareness	Raising income	Management and administration	Total expenses 2018	Budget 2018	Total expenses 2017
-	-	-	4,487,212	4,892,036	4,666,916
26,790	-	-	2,005,383	2,910,452	1,382,551
			1,374,805	1,377,895	91,811
<b>26,790</b>	<b>-</b>	<b>-</b>	<b>7,867,400</b>	<b>9,180,383</b>	<b>6,141,278</b>
104,214	377,339	-	481,553	542,000	456,385
166,248	424,201	384,651	1,973,188	1,849,947	1,785,839
6,689	10,245	15,764	71,349	28,000	84,690
-	560	1,826	2,386	-	-
2,511	5,742	8,545	31,335	95,400	24,557
22,880	38,331	42,488	232,473	220,450	231,658
7,508	32,419	50,767	147,100	145,250	133,880
11,420	20,039	23,293	119,158	120,000	135,393
<b>321,470</b>	<b>908,876</b>	<b>527,334</b>	<b>3,058,542</b>	<b>3,001,047</b>	<b>2,852,402</b>
<b>348,260</b>	<b>908,876</b>	<b>527,334</b>	<b>10,925,942</b>	<b>12,181,430</b>	<b>8,993,680</b>

### Expenditure on objectives

Expenditures on objectives were 27% higher compared with 2017, and 9% lower than budgeted.

Total programme expenditure by partners decreased €0.1 million compared to last year.

Compared to the budget, the programme expenditures were also lower because more institutional funds for new programmes had been budgeted (impact €0.5 million).

### Control over expenditure

Help a Child controls operational risks by devoting a great deal of attention to the quality of the internal organization and internal controls. In 2017 and 2018 we implemented organizational changes, giving the country offices in Burundi, Democratic Republic of the Congo

(2018), Kenya, Malawi, Rwanda and South Sudan (2018) a clear mandate to oversee the quality of the programmes and to control their expenditures. Help a Child, in turn, monitors the quality of the supervision in the countries. Operations in the countries where there is no country office are supervised directly from Help a Child. In India, our sister organization 'Help a Child of India' plays a central role in the supervision of the projects in India.

Each partner undergoes periodic audits by internal accountants or external auditors. In addition, each partner must have its annual figures audited by an external auditor. The country offices provide direct support to partners where necessary in order to ensure that they are able to meet the requirements of back donors. For programmes in the countries without country

offices, we have coordinators for handling the contracting with partners and to oversee compliance with contract conditions and specific donor requirements.



### Costs of communication

The costs of communication are made up as follows:

	2018	2017
Promotion and awareness	154,455	180,446
Individuals	215,556	134,739
Disaster response	9,596	22,498
Relationship management and Institutional fundraising	39,784	48,192
Research	56,085	12,100
Events and other costs	6,077	58,410
<b>Total</b>	<b>481,553</b>	<b>456,385</b>

In 2018 we invested in data analysis, research into donor motives and the development of a new positioning and new fundraising strategies. This explains the higher costs.

The fundraising costs for disaster response are lower as there were fewer disaster response campaigns in 2018.

### Personnel costs

The table below provides a breakdown of the personnel costs by country in which Help a Child or a country office is active:

	2018	2017
Netherlands	1,770,737	1,674,351
Burundi	196,677	170,934
Democratic Republic of the Congo	70,519	-
Kenya	314,912	231,907
Malawi	144,733	88,539
Rwanda	213,395	151,754
South Sudan	102,963	-
<b>Total</b>	<b>2,813,936</b>	<b>2,317,485</b>

The total personnel costs increased notably because of the expansion of the number of country offices and projects carried out by the country offices.

The salaries of Help a Child employees in the Netherlands are based on the Collective Labour Agreement for Welfare & Social Services. We are also grateful to have the services of volunteers (six permanent office volunteers as at 31 December 2018). The conditions of employment at the country offices are largely based on the conditions of employment for comparable development aid organizations in the relevant countries. Help a Child bases the salaries on the average for these aid organizations less 10%.

### Number of FTEs

The FTE breakdown by area of responsibility is as follows:

	2018	2017
Board of Directors	0.9	0.9
Fundraising and Communication	9.7	9.5
Sponsorship	3.7	4.8
Programme support	5.3	3.7
Other staff	4.6	4.1
<b>Total the Netherlands</b>	<b>24.2</b>	<b>23.0</b>
<b>Average salary per FTE</b>	<b>48,618</b>	<b>47,757</b>
Country Directors	5.2	2.3
Sponsorship	2.0	2.0
Programme support	22.5	14.1
Other staff	7.1	1.9
<b>Total Country Offices</b>	<b>36.8</b>	<b>20.3</b>
<b>Average salary per FTE</b>	<b>22,502</b>	<b>24,154</b>

The average salary per FTE increased in the Netherlands by 2% due to the periodic salary increases.

The average salaries of the country offices decreased by 7% because the new recruits in 2018 consisted mainly of operational and support staff.

### Remuneration of the Board of Directors

The Supervisory Board adopted the remuneration policy for the Board of Directors, including the level of remuneration and other remuneration components. This policy is updated from time to time. The last evaluation was on 27 November 2017.

Help a Child adheres to the Directors' Remuneration Regulation for Charitable Organizations of Goede Doelen Nederland (industry organization for the Dutch charitable sector; see [www.goededoelennederland.nl](http://www.goededoelennederland.nl)). Based on criteria for weighing the scope and responsibility of the position, the regulation sets a maximum for the annual income. The Supervisory Board has weighed the position of the CEO. This led to a 'BSD' score of 445 points with a maximum annual income of €114,247 (for full-time employment).

Help a Child, however, has decided to cap this remuneration at about 80% of the maximum annual income based on the BSD score (€91,400).

In 2018 the actual annual income of CEO Andries Schuttinga that was relevant for this assessment was €91,177, based on one FTE. This remuneration is within the

maximum set by the Supervisory Board and well within the maximum agreed within the sector. The annual income, taxed benefits, employer's pension contribution, pension compensation and any other forms of deferred remuneration also remained well within the maximum amount of €187,000 per annum as set in the regulation. Moreover, the taxed benefits, employer's pension contribution and the other deferred benefits were in reasonable proportion to the annual income.

The remuneration of our Board of Directors was as follows in 2018:

<b>Name</b>	A.M. Schuttinga
<b>Position</b>	CEO
<b>Employment details</b>	
Nature (term)	indefinite
Hours	32
Contract	Parttime
Period	1/1-31/12
<b>Remuneration (EUR)</b>	<b>2018</b>
Gross salary	69,456
Holiday allowance	5,364
Year-end bonus	6,226
<b>Total annual income</b>	<b>81,046</b>
Social insurances (employer's share)	9,863
Taxable reimbursements	995
Pension expenses (employer's share)	8,962
<b>Total remuneration Board of Directors 2018 (incl. employer's costs)</b>	<b>100,866</b>
<b>Remuneration (EUR)</b>	<b>2017</b>
Total remuneration Board of Directors 2017	99,303

#### Notes

- The taxable reimbursement is the mileage allowance for business travel insofar as this must be taxed according to the tax regulations.
- The pension expense is the employer's share of the contribution payable to the pension fund.
- The CEO has no remunerated outside positions.

Members of our Supervisory Board receive no remuneration. In 2018 they received reimbursements for expenses amounting to €1,450 (2017: €810). This mainly concerned kilometre allowances. No loans, advances and/or guarantees were extended to members of the Supervisory Board or the CEO.

#### Financial income and expenses

Net financial income and expenses were lower in 2018, mainly due to the lower interest rates and currency exchange losses at the country offices.

The interest income concerns interest on amounts held in instant access savings accounts.

#### Currency differences

Exchange rate differences constitute an important risk factor in the financing of programmes. We receive donations and sponsor contributions mostly in euros, while the programme expenditures are in local currencies. As most contracts are concluded in euros, the exchange rate risks are borne primarily by the partner organizations. As Help a Child now also incurs local currency costs via the country offices, Help a Child as a group also runs a currency risk in respect of this portion of the costs. Any currency risks are taken into account in the assessment and determination of the continuity reserve. In the financial year, currency differences had a realized negative effect of €21,502 (2017: €8,806) and an unrealized negative effect of €11,375.

#### Related parties

Under the guidelines of the Council for Annual Reporting, the annual reports of organizations that cooperate on a structural basis must meet certain requirements. The reason for this is that related parties can enter into certain transactions which affect the financial position and results as well as the current and future opportunities and risks of the parties concerned.

We see our sister organization Help a Child of India as a related party. We largely finance the activities of this organization. Events at this party can have a direct impact on the balance of income and expenses and thus also on the financial position of Help a Child.

## NOTES TO THE CASH FLOW STATEMENT

The increase in liquid assets was mainly caused by subsidies that we received in December for the year 2019. We did not make any advance payments to our partners for 2019.

The principal cash flows on the income side consist of:

- gifts and sponsorship receipts from individual donors
- subsidies
- income from third parties.

These are itemized further in the Statement of Income and Expenditure.

Outgoing cash flows consist mainly of payments for the programmes in India and Africa, both directly to the implementing partner organization and through the Help a Child country offices in Burundi, Democratic Republic of the Congo, Kenya, Malawi, Rwanda and South Sudan, as well as to our related party Help a Child of India.



## 6.3 Company Only Financial Statements

### COMPANY ONLY BALANCE SHEET AS AT 31 DECEMBER 2018 (AFTER APPROPRIATION OF THE RESULT)

ASSETS	31-12-2018		31-12-2017	
	€	€	€	€
<b>Intangible fixed assets</b>				
Software	50,903		100,767	
Software under development	41,370		12,933	
		<b>92,273</b>		<b>113,700</b>
<b>Tangible fixed assets</b>				
Land and buildings	357,905		366,377	
Office fittings and fixtures	12,906		5,369	
Equipment	19,063		17,467	
		<b>389,874</b>		<b>389,213</b>
<b>Financial fixed assets</b>				
Other securities	100,000		100,000	
Government subsidies receivable	185,654		-	
Other receivables	96,225		50,400	
		<b>381,879</b>		<b>150,400</b>
<b>Receivables and accrued items</b>				
Bequests receivable	539,829		175,933	
Receivable income from third-party campaigns	3,000		25,000	
Government subsidies receivable	90,888		114,949	
Prepaid to partners	-		1,309,628	
Other receivables and accrued items	30,226		150,330	
		<b>663,943</b>		<b>1,775,840</b>
<b>Liquid assets</b>				
Banks, current accounts	65,470		160,506	
Banks, savings accounts	4,846,297		3,133,866	
Cash in hand	3,022		3,316	
		<b>4,914,789</b>		<b>3,297,688</b>
		<b>6,442,758</b>		<b>5,726,841</b>



LIABILITIES	31-12-2018		31-12-2017	
	€	€	€	€
<b>Reserves and funds</b>				
Continuity reserve		1,980,759		1,805,704
Special purpose reserves:				
Disaster response	100,000		100,000	
Organizational development	-		29,429	
Programme development	50,910		115,340	
Kids at Risk	250,000		-	
		400,910		244,769
Special purpose funds		407,051		511,626
		<b>2,788,720</b>		<b>2,562,099</b>
<b>Provisions</b>				
Provision for building maintenance		<b>3,191</b>		<b>11,275</b>
<b>Long-term liabilities</b>				
Prepayments	3,400		5,100	
Payable in respect of programmes	197,556		270,869	
		<b>200,956</b>		<b>275,969</b>
<b>Short-term liabilities</b>				
Subsidies received in advance	2,501,368		1,817,445	
Accounts payable	71,546		86,351	
Payable in respect of programmes	587,203		692,717	
Other liabilities and accrued items	289,744		280,985	
		<b>3,449,891</b>		<b>2,877,498</b>
		<b>6,442,758</b>		<b>5,726,841</b>



**COMPANY ONLY STATEMENT OF INCOME AND EXPENDITURE FOR 2018**

	2018		Budget 2018		2017	
	€	€	€	€	€	€
<b>INCOME</b>						
<b>Raised income</b>						
Income from individuals	6,792,208		6,160,000		5,865,146	
Income from businesses	373,506		440,000		503,138	
Income from government subsidies	3,109,704		3,697,551		666,599	
Income from other non-profit organizations	1,172,817		1,295,000		1,227,836	
	<b>11,448,235</b>		<b>11,592,551</b>		<b>8,262,719</b>	
<b>Income from supplied products and services</b>	<b>2,327</b>		<b>-</b>		<b>-</b>	
<b>Other income</b>	<b>1,986</b>		<b>-</b>		<b>1,004</b>	
<b>Total income</b>	<b>11,452,548</b>		<b>11,592,551</b>		<b>8,263,723</b>	
<b>EXPENSES</b>						
<b>Expenditure on objectives</b>						
- Trained, ready for the future	3,390,303		2,736,937		2,446,109	
- Socially and emotionally developed	1,295,475		2,406,935		2,466,954	
- Healthy and strong	1,556,280		2,327,437		1,615,591	
- Hope and dignity	159,818		457,404		338,733	
	6,401,876		7,928,119		6,867,387	
- ARC consortium partners	1,374,805		1,377,895		91,811	
- Disaster response	1,917,798		1,073,882		677,809	
- Information and awareness	327,092		340,808		320,973	
	<b>10,021,571</b>		<b>10,720,704</b>		<b>7,957,891</b>	
<b>Costs raising income</b>	<b>842,119</b>		<b>971,916</b>		<b>867,400</b>	
<b>Management and administration costs</b>	<b>362,468</b>		<b>381,749</b>		<b>368,763</b>	
<b>Total expenses</b>	<b>11,226,158</b>		<b>12,074,369</b>		<b>9,194,144</b>	
<b>Balance before financial income and expenses</b>	<b>226,390</b>		<b>481,817-</b>		<b>930,420-</b>	
<b>Net financial income and expenses</b>	<b>231</b>		<b>11,000-</b>		<b>1,192</b>	
<b>Net income and expenses</b>	<b>226,621</b>		<b>492,817-</b>		<b>929,228-</b>	
Surplus/shortfall added to/withdrawn from						
- Continuity reserve	175,055		50,040-		660,471-	
- Special purpose funds	104,575-		292,777-		113,150	
- Special purpose reserves	156,141		150,000-		381,907-	
	<b>226,621</b>		<b>492,817-</b>		<b>929,228-</b>	

### Notes to the company only balance sheet

If there are no material variances between the company only figures and the consolidated figures, no separate notes are given below. Notes are provided for variances.

### RESERVES AND FUNDS

	Reserves					Special purpose funds	Total
	Special purpose reserves				Continuity reserve		
	Disaster response	Organizational development	Development programmes	Kids at Risk			
As at 1 January 2018	100,000	29,429	115,340	-	1,805,704	511,626	2,562,099
Allocation of net income and expenses	-	-29,429	-64,430	250,000	175,055	-104,575	226,621
As at 31 December 2018	100,000	-	50,910	250,000	1,980,759	407,051	2,788,720

### Notes to the difference between the consolidated and company only financial position

The difference between the consolidated financial position and company only financial position is due to the fact that various country offices do form part of the group of consolidated companies, but are not recognized as participating interests in the company only accounts. As a result, the financial position of these country offices is included in the consolidated balance sheet, but not in the reserves and funds in the company only balance sheet. This can be itemized as follows:

	REK NL	HACA	HAC Burundi	HAC Democratic Republic of the Congo	HAC Malawi	HAC Rwanda	HAC South Sudan	Currency differences and adjustments	Consolidated financial position
Begin 2018	2,562,099	166,837	33,695	–	626	34,255	–	–	2,797,512
Movements	226,621	213,241	20,734	21,156	58,919	52,005	–5,744	10,781	597,714
<b>End 2018</b>	<b>2,788,720</b>	<b>380,078</b>	<b>54,429</b>	<b>21,156</b>	<b>59,545</b>	<b>86,260</b>	<b>–5,744</b>	<b>10,781</b>	<b>3,395,226</b>

### Notes to the difference in the consolidated and company only net income and expenditure

The difference between the net income and expenditure in the consolidated and company only income and expenditure statement has the same cause as the difference between the consolidated and company only financial position.

The net income and expenditure of the country offices is not included in the company only statement of income and expenditure, as these offices are not recognized as participating interests.

## 6.4 Other information

### INDEPENDENT AUDITOR'S REPORT

To: the management and supervisory board of Stichting Red een Kind

#### Report on the audit of the financial statements 2018 included in the annual report

##### Our opinion

We have audited the financial statements 2018 of Stichting Red een Kind, based in Zwolle.

In our opinion, the financial statements included in chapter 6 of this annual report give a true and fair view of the financial position of Stichting Red een Kind as at 31 December 2018 and of its result for 2018 in accordance with the RJ-Richtlijn 650 Fondsenwervende Organisaties (Guideline for annual reporting 650 "Fundraising institutions" of the Dutch Accounting Standards Board).

The financial statements comprise:

- The consolidated and company only balance sheet as at 31 December 2018
- The consolidated and company only statement of income and expenditure for 2018
- The notes comprising a summary of the accounting policies and other explanatory information

##### Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing.

Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the financial statements" section of our report.

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

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

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

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- Our mission, vision and strategy
- Our programmes
- Support for Help a Child
- Our organization
- Accountability Statement
- Other information
- Appendices

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

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

By performing these procedures, we comply with the requirements of the Dutch Standard 720.

The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information, including the management board's report in accordance with the Guideline for annual reporting 650 "Fundraising Institutions".



## Description of responsibilities for the financial statements

### **Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 "Fundraising Institutions".

Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The supervisory board is responsible for overseeing the company's financial reporting process.

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

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

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

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

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

Our audit included among others:

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

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

We communicate with the supervisory board, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Utrecht, 2 July 2019

Ernst & Young Accountants LLP

Signed by M. Bruggeman

## 6.5 APPENDICES

### CONSOLIDATED BUDGET 2019

	Budget 2019		Actual 2018	
	€	€	€	€
<b>INCOME</b>				
<b>Raised income</b>				
Income from individuals	6,090,000		6,792,208	
Income from businesses	510,000		373,506	
Income from government subsidies	4,420,122		3,125,487	
Income from other non-profit organizations	1,583,151		1,189,369	
	<b>12,603,273</b>		<b>11,480,570</b>	
<b>Income from supplied products and services</b>		<b>-</b>		<b>34,995</b>
<b>Other income</b>		<b>-</b>		<b>1,986</b>
<b>Total income</b>				<b>11,517,551</b>
	<b>12,603,273</b>			
<b>EXPENSES</b>				
<b>Expenditure on objectives</b>				
- Trained, ready for the future	2,587,895		2,973,689	
- Socially and emotionally developed	2,261,013		1,029,893	
- Healthy and strong	2,193,338		1,795,778	
- Hope and dignity	382,831		98,290	
	7,425,077		5,897,650	
- ARC consortium partners	1,377,895		1,374,805	
- Disaster response	2,127,924		1,869,017	
- Information and awareness	366,173		348,260	
	<b>11,297,069</b>		<b>9,489,732</b>	
<b>Costs raising income</b>	<b>1,100,656</b>		<b>908,876</b>	
<b>Management and administration costs</b>	<b>552,781</b>		<b>527,334</b>	
<b>Total expenses</b>	<b>12,950,506</b>		<b>10,925,942</b>	
<b>Balance before financial income and expenses</b>	<b>-347,233</b>		<b>591,609</b>	
<b>Net financial income and expenses</b>	<b>-11,471</b>		<b>-10,578</b>	
<b>Net income and expenses</b>	<b>-358,704</b>		<b>581,031</b>	
Surplus/shortfall added to/withdrawn from				
- Continuity reserve	-19,436		529,465	
- Disaster response fund	-26,950		-60,025	
- Bequests fund	-2,549		-	
- Other special purpose funds	-130,000		-44,549	
- Special purpose reserves	-179,769		156,140	
	<b>-358,704</b>		<b>581,031</b>	

**Notes to budget 2019**

The 2019 budget concentrates on the further decentralization of activities to the country offices and on our efforts to increase our income from institutional funding through the country offices' own fundraising activities.

Thanks to the accrued reserves and developments until the end of 2018, Help a Child has been able to budget a negative result for 2019. This gives us scope to invest in further decentralization and the expansion of our fundraising activities.

Activities are currently being undertaken from the country offices

to ensure that they are able to raise sufficient funds to self-finance their staffing requirements within one or two years. The staff of the country offices are also being deployed as programme staff in existing programmes. In this way, we can reduce the budgets for our partner organizations and boost the visibility of Help a Child as well as our role as programme owner.

**Government subsidies and other major donors**

Towards the end of 2016, Help a Child, in its role as lead partner of a consortium, was granted funding by the Dutch Ministry of Foreign Affairs for a long-term development programme in Burundi. This

programme is largely implemented together with other consortium partners. The funding awarded for this programme is recognized separately in the financial statements. The income and expenses are recognized in the financial statements in the reporting period mentioned in the grant document. The expenses in 2017 and 2018 were recognized in the financial statements for these years. Any programme funding not yet expended at the end of the year is recognized as subsidies received in advance.

Organization	Description	Country	Contract amount	Received	Still to be received	Currency	Start date	End date
ViiV Healthcare	Community Initiative for an HIV free generation	Malawi	239,646	239,646	–	GBP	2015	2017
Anonymous charitable trust	Gwasssi Integrated Community Empowerment *)	Kenya	727,918	727,918	–	EUR	2016	2018
EO Metterdaad	Food security emergency response **)	Malawi	100,000	100,000	–	EUR	2016	2016
EO Metterdaad	Kajo kEije Emergency Response **)	South Sudan	154,167	154,167	–	EUR	2017	2017
EO Metterdaad	Disability	Uganda	30,750	27,750	3,000	EUR	2018	2019
EO Metterdaad	Disaster response Congo	Democratic Republic of the Congo	5,125	5,125	–	EUR	2018	2018
Min. of For. Aff. – ARC	Addressing Root Causes	Burundi	8,100,000	5,467,190	2,632,810	EUR	2016	2020
ICCO	ICCO Strategic partnership C&C	Uganda/ Kenya	100,000	40,000	60,000	EUR	2016	2020
Save the Children	Joint Response 4 ***)	South Sudan	695,830	653,902	41,928	EUR	2018	2018
World Vision	Joint Response 1	Democratic Republic of the Congo	594,000	519,156	74,844	EUR	2018	2018
UNICEF Rwanda	Building Better Beginnings	Rwanda	263,432,700	104,820,000	158,612,700	RWF	2018	2020

\* Contract was prematurely terminated for reasons of non-performance

\*\* Contract concluded in 2018

\*\*\* Underspending of €40,475; on balance there is an outstanding receivable of €1,449



## SUBSIDIES FROM MINISTRY OF FOREIGN AFFAIRS

### Addressing Root Causes – Building Bridges in Burundi

CONSORTIUM BUDGET	Total budget	1 Dec '16 – 31 Dec. '17	2018	2019	2020	1 Jan '21 – 30 Nov. '21
Total budget	8,100,000	1,814,860	1,898,212	1,697,132	1,543,307	1,146,489
of which consortium partner budget:						
CORD	1,864,250	436,701	430,888	357,297	367,647	271,717
American Friends Service Committee	1,864,250	455,973	461,698	455,666	332,853	158,060
Mensen met een Missie	1,864,250	427,938	447,608	360,730	332,548	295,426
Help a Child (lead partner)	2,507,250	494,248	558,018	523,439	510,259	421,286
Addressing Root Causes Building Bridges Burundi – start-up budget	24,000	24,000				
<b>Total</b>	<b>8,124,000</b>	<b>1,838,860</b>	<b>1,898,212</b>	<b>1,697,132</b>	<b>1,543,307</b>	<b>1,146,489</b>



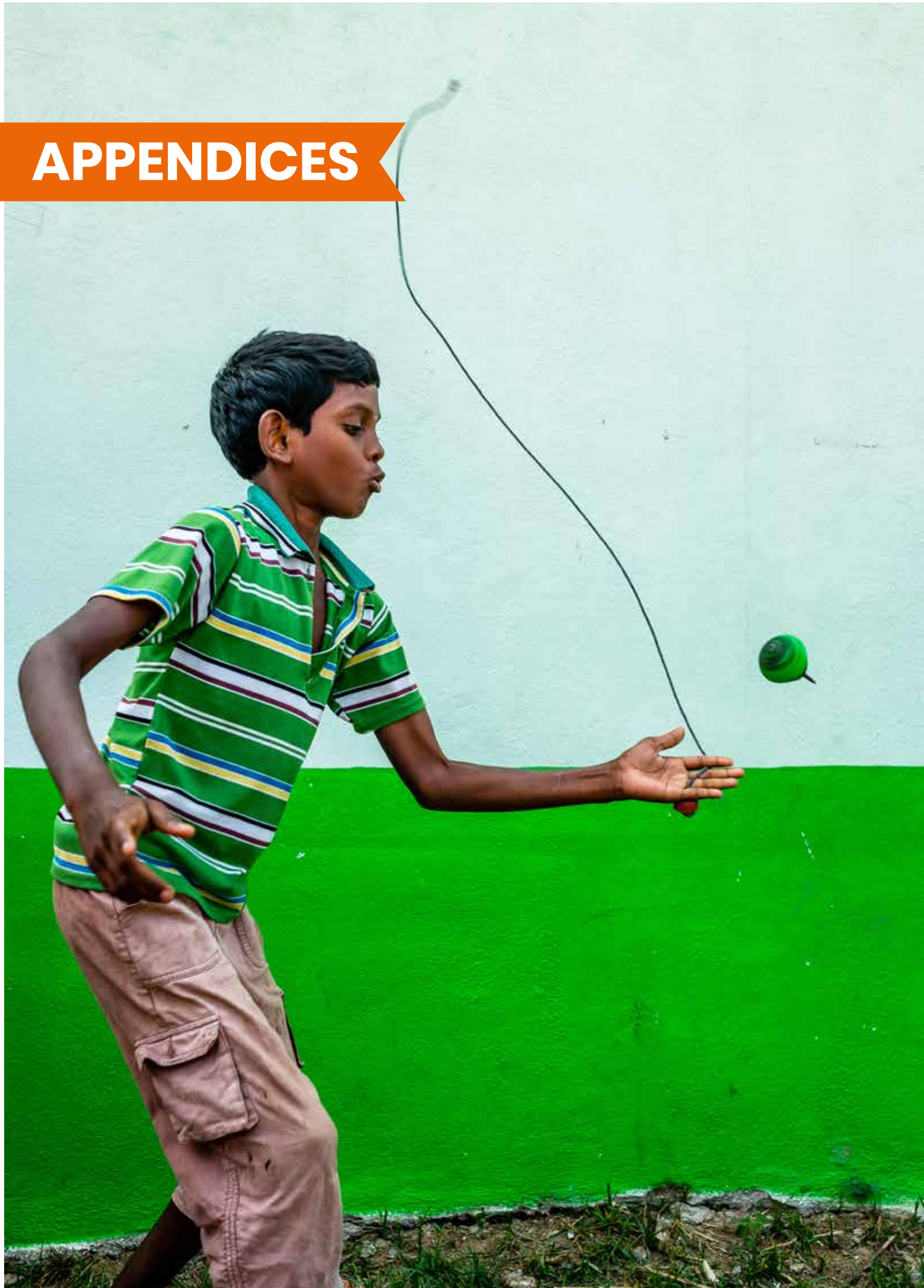
## LONG-TERM BUDGET 2019 – 2021

	2019	2020	2021
	€	€	€
<b>INCOME</b>			
<b>Raised income</b>			
Income from individuals	6,090,000	6,300,000	6,460,000
Income from businesses	510,000	460,000	480,000
Income from government subsidies	4,420,122	4,600,000	5,200,000
Income from other non-profit organizations	1,583,151	1,450,000	1,500,000
<b>Total income</b>	<b>12,603,273</b>	<b>12,810,000</b>	<b>13,640,000</b>
<b>EXPENSES</b>			
<b>Expenditure on objectives:</b>			
- Trained, ready for the future	2,587,895	2,800,000	3,150,000
- Socially and emotionally developed	2,261,013	2,400,000	2,750,000
- Healthy and strong	2,193,338	2,400,000	2,545,000
- Hope and dignity	382,831	410,000	500,000
- ARC consortium partners	1,377,895	1,000,000	725,000
- Disaster response	2,127,924	1,850,000	1,900,000
- Information & Awareness	366,173	390,000	410,000
<b>Costs raising income</b>	<b>1,100,656</b>	<b>1,150,000</b>	<b>1,150,000</b>
<b>Management and administration costs</b>	<b>552,781</b>	<b>570,000</b>	<b>570,000</b>
<b>Total expenses</b>	<b>12,950,506</b>	<b>12,970,000</b>	<b>13,700,000</b>
<b>Balance before financial income and expenses</b>	<b>-347,233</b>	<b>-160,000</b>	<b>-60,000</b>
<b>Net financial income and expenses</b>	<b>-11,473</b>	<b>-11,110</b>	<b>-11,920</b>
<b>Net income and expenses</b>	<b>-358,704</b>	<b>-171,110</b>	<b>-71,920</b>
Withdrawal from:			
- Continuity reserve	-19,436	28,859	23,080
- Disaster response fund	-26,950	-25,000	-
- Bequest fund	-2,549	-	-
- Other special purpose funds	-130,000	-10,000	-20,000
- Special purpose reserves	-179,769	-164,769	-75,000
	<b>-358,704</b>	<b>-171,110</b>	<b>-71,920</b>

As is visible in the long-term budget, we are now seeking to grow our income, mainly by securing more subsidies and funding via the local organizations of Help a Child in Africa. This will help us to reach more children and communities.

The negative result in 2019 reflects the investments made in that year. These investments can be financed from the available special purpose reserves. Whether this strategy has borne fruit will become evident in 2020. We will continue to closely monitor our performance and progress in the years ahead.

# APPENDICES





## Appendix 1 Most important partners

### BURUNDI

- Help Channel Burundi
- FECABU (Fraternité Évangélique du Christ en Afrique au Burundi)

### D.R. CONGO

- ADED (Appui au Développement de l'Enfant en Détresse)
- Help Channel Congo

### ETHIOPIA

- EKHC SWZ (Ethiopian Kale Heywet Church South West Zone)

### INDIA

- RPC NEI (Reformed Presbyterian Church North East India)
- Bethel
- HACI (Help a Child of India)

### KENYA

- AICCAD (Africa Inland Church Child and Community Development)
- Undugu Society of Kenya

### MALAWI

- LISAP (Livingstonia Synod Aids Programme; Church of Central Africa Presbyterian)
- WACRAD (Word Alive Commission for Relief and Development)
- NASFAM (National Association of Smallholder Farmers in Malawi)

### RWANDA

- AEE (African Evangelistic Enterprise)
- EPR (Église Presbytérienne au Rwanda)

### SOUTH SUDAN

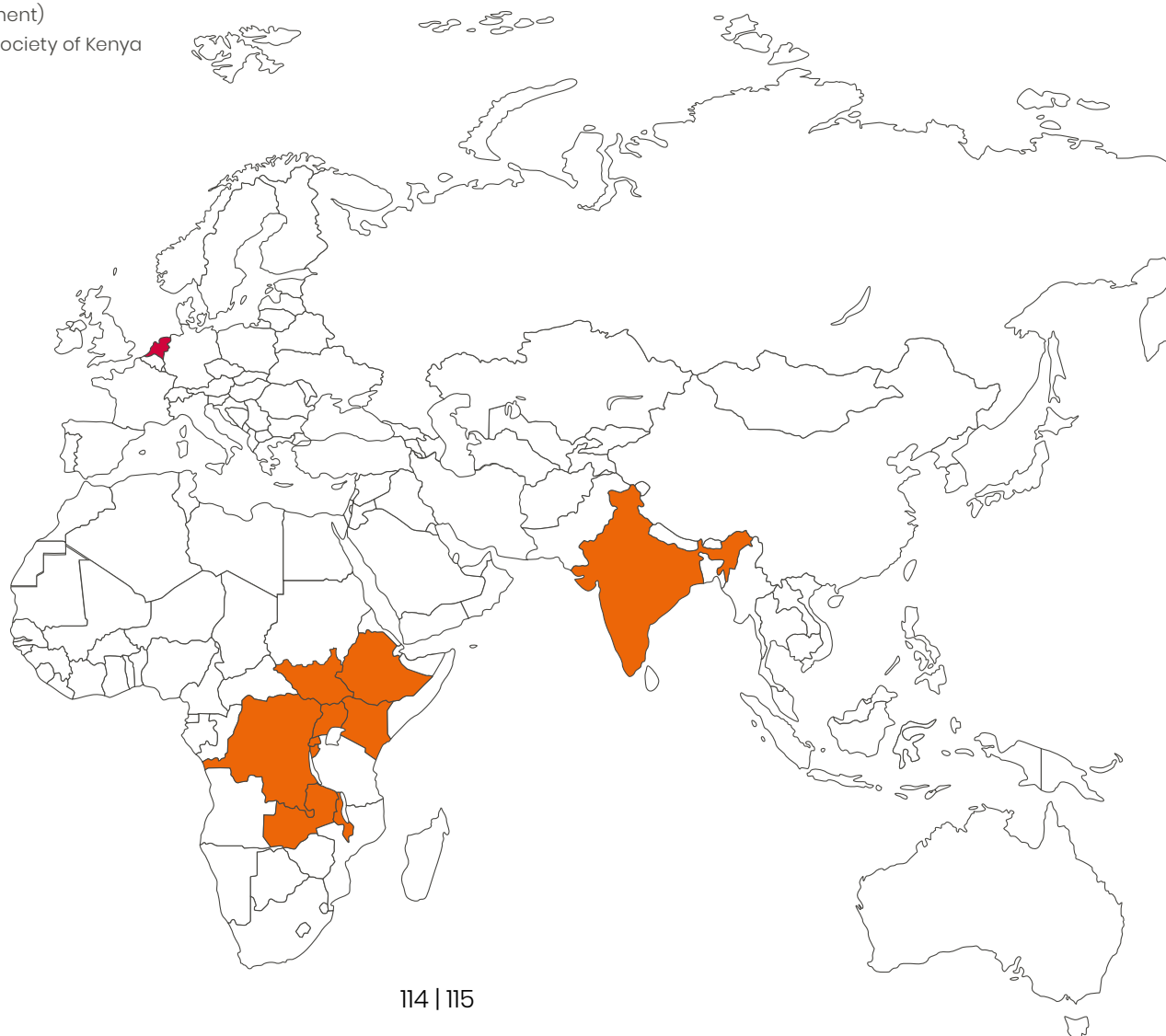
- Across

### UGANDA

- SAO (Share An Opportunity)
- AEE (African Evangelistic Enterprise)

### ZAMBIA

- ROCS (Reformed Open Community Schools)





## Appendix 2 Organizational Chart Help a Child International office

These employees work for Help a Child at the office in the Netherlands.  
Some are salaried staff, others are volunteers or self-employed.



Andries Schuttinga  
CEO

### Expertise & Development:



Agnes Kroese  
*Manager Expertise  
& Development  
tot april 2019*



Marga Baaijens  
*Advisor Child  
Development*



Pieter-Jan Bouw  
*Program & Sponsorship  
Advisor*



Geert de Jonge  
*Coordinator PMEL and  
Coordinator South  
Sudan*



Johan Kool  
*Account Manager Trusts and  
Foundations*



Ruben Mulder  
*Coordinator Disaster  
Response*



Annelotte Speelman  
*Junior Protection Officer  
(from January 2019)*

### Finance:



Martin Vierhuizen  
*Manager Finance  
(from April 2019)*

Peter Veenstra was Finance Manager in 2018



Saskia van het Ende  
*Financial Officer*



Haïke Haan  
*Support Officer ICT and  
Finance*

### Fundraising & Awareness:



Anki van Bruggen  
*Manager Fundraising  
and Awareness*



Annemieke  
Bossenbroek  
*Coordinator Sponsor  
Team*



Roelie Boxen  
*Sponsoring Officer*



Rita Hoekerd  
*Sponsoring Officer*



Marit Holwerda  
*Communications Officer*



Henriët Seinen  
*Account Manager  
Business Relations*



Froukje Spoelstra  
*Officer Church Relations  
(from January 2019)*

## Appendices



Jesca van Dijk  
*Executive Secretary*



Klaas Klok  
*Project Leader*



Annemarie Mesu  
*Coordinator Volunteers*



Peter de Hoogh  
*Advisor Youth & Work*



Tiny Hoving  
*Political Advisor*



Esther de Jong  
*Grand Writer & Security Officer*



Inge Huizenga  
*Coordinator Knowledge Portal and Communications*



Petra Kuipers  
*Program Development Coördinator*



Lineke Mook  
*International Communications Advisor*



Liesbeth Speelman  
*Child Development and Protection Advisor*



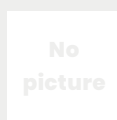
Janita Visser  
*Junior PMEL Officer /CHS Officer (from Februar 2019)*



Jeanette Horinga  
*Project Financial Officer*



Klaasje Kooiker  
*Assistent Controller*



Dirja Minnema  
*Financial Officer*



Bram Wijnveen  
*Financial Officer*



Ilse van Dommelen  
*Advisor Communications*



Willemien Eilander  
*Sponsoring Officer*



Hanna van Gemeren  
*Sponsoring Officer*



Lammertina Klein Obbink  
*Marketing Strategist*



Ard-Jan Kok  
*Account Manager Churches*



Aafke Mesu  
*Advisor Communications*



Thijs Waardenburg  
*Advisor Communications*



Jeanine Ziggelaar  
*Sponsoring Officer*



Vacancy  
*Advisor Marketing and Communications*

## Appendix 3 Partnerships

Working together with others is crucial to continue improving our organization. Our most important partners and partnerships are:

- **PerspActive** – Alliance of nine Dutch development aid organizations. The main objective is to support and strengthen people in developing countries.
- **Prisma** – Prisma is a development aid association of Christian organizations. They work together in the fields of identity, lobbying and advocacy.
- **EU-Cord** – This association of 22 European development aid organizations works together in the field of lobbying, advocacy, fundraising and programme consortiums. ([www.eu-cord.org](http://www.eu-cord.org))
- **Christian Emergency Cluster** – The emergency relief cluster consists of the following organizations: Dorcas, Help a Child, Tear, Woord en Daad and ZOA. We conduct joint fundraising and expenditure activities in response to humanitarian disasters.
- **Partos** – The industry organization of Dutch development aid organizations whose activities include lobbying with the government and sector-wide quality improvement. ([www.partos.nl](http://www.partos.nl))
- **Goede Doelen Nederland** – This association represents the general interests of national fundraising charities in the Netherlands. ([www.goededoelennederland.nl](http://www.goededoelennederland.nl))
- **Dutch Relief Alliance (DRA)** – A coalition of 16 Dutch aid and humanitarian organizations funded through a partnership with the Dutch Ministry of Foreign Affairs.
- **Medair** – Since 1989 Medair is helping people, who are suffering from disaster and emergencies. Medair is working globally. In case a disaster or emergency takes place, we can work closely together with Medair. By doing so we make use of each other's expertise, local presence and partner network.

# Colophon

'Help a Child' is the international name for Red een Kind, an NGO registered in the Netherlands with affiliates in Africa and India.

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The Netherlands

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**i** www.helpachild.org

www.facebook.com/stichtingredeekind  
www.twitter.com/redeekind  
www.youtube.com/user/redeekind

**IBAN:** NL77 ABNA 0377 3328 60  
NL39 INGB 0001 5993 33

**Text:** Red een Kind

**Photography:** Arjen de Ruiter (page 60, 61)  
In His Image (page 27)

Jeroen van Loon, Compass Media (page 8,  
49, 64, 78, 86, 101, 112)

Kansfonds (page 21)

Kjell Schipper en Anne Paul Roukema  
(page 2, 3, 14, 18, 20, 24, 62, 68)

Malumbo Simwaka, Amaru Photography  
(page 4)

Marjan van der Lingen (page 6, 7, 10, 17, 52, 56,  
59, 60, 72, 80, 83, 97, 104, 114)

Stephen Jansen (page 5, 116, 117)

Qroost Beeldmakers (page 76)

**Photo cover:** Jeroen van Loon,  
Compass Media

**Design:** idd.nu

Help a Child is certified according to the  
ISO 9001:2000 standaard. The certificate  
number is KSC-K40399/03

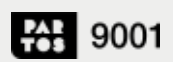
In 2017 we received funds from, among  
others,:



Ministerie van Buitenlandse Zaken



ANBI



GOED DOEL



**Mixed Sources**

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Help a  
CHILD

Red een  
KiND

'Help a Child' is the international name for Red een Kind, an NGO registered in the Netherlands with affiliates in Africa and India.

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