

ANNUAL REPORT 2015

ANNUAL REPORT 2015 DORCAS



DORCAS
RELIEF & DEVELOPMENT

www.dorcas.org



People and communities flourish

Meet Vivian and Nivea from South-Sudan. They went to a baker training course. Within four weeks they, and 78 other women, learnt all about baking, selling and starting their own business. As a result, they now run their own bakery shop. The takings from this enterprise provide an income for their family. There is now enough money to buy food, the children can go to school and it is possible to invest in the bakery. In 2015 we made a difference for many people in South-Sudan as well as in other countries. Vivian and Nivea are just two examples of people who flourished.

COLOPHON

This annual report is a publication of Dorcas. The annual report is available for everybody to read as a secure, magazine style, PDF document via www.dorcas.nl or www.dorcas.org.

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It has been a few months since the year 2015 came to an end. However, the Supervisory Board, the Board of Directors, the staff and volunteers would like to revisit the past year with you. "Change" is the word that immediately springs to my mind. Everything in this world is subject to change, no less so for the work done by Dorcas. In the past year, Dorcas' staff spent time and efforts defining the Theory of Change. This Theory of Change describes how Dorcas actively supports people in shaping their lives independently. Not just for a short while, but permanently. You may have seen or read - in the Dorcas Journaal or through other media - something about the impact of Dorcas' on the lives of the most deprived. In doing this, we work together with partner organisations, a great team of staff and a host of volunteers. However, we could never do this if it was not for people who support us both morally and financially.

Among the things that were most notable in 2015 were the aid and support Dorcas was able to provide - in Europe as well in the Middle East - to so many people escaping from injustice and war. Personally, I was left impressed by a documentary entitled "Long Road Ahead", made by four students. This documentary gives a shocking picture of everyday life in northern Iraq, a gripping tale that conveys the consequences of escaping from the terror spread by IS. Indeed, there are concerns and challenges. However, looking back at 2015, gratitude prevails. Gratitude for so many people who support our work by prayers, morally and financially. Thank you all so much for that. Please keep doing so in 2016! I recommend you to read and enjoy this annual report. And please let us know what it is about the work we do that moves you.

Lieut. Colonel Dr. Ine Voorham
Chair of the Supervisory Board



A year of the big outlines

Men and women alike experience years that define the rest of their lives. So do organisations. The big outlines are put on to paper. Or, as painters would have it: the brush is used to outline the horizon, lending perspective to everything that follows. For Dorcas, 2015 turned out to be such a year.

Let us look at some of those big outlines:

- Definition of the Theory of Change (ToC). This was an organisation-wide project in which staff in our project countries and our main office employees were all involved. This description reflects how Dorcas wants to help the people that we serve in the project countries to bring about concrete changes in their lives. This ToC will be guiding us throughout the years to come in how projects will be set up, how Dorcas will act within that setup and how Dorcas will deploy activities. This annual report will elaborate in greater detail on the content of this ToC. This is the horizon on the painting depicting Dorcas' future, lending perspective to the paintings to follow.
- Dorcas has continued to evolve as a serious relief organisation. A number of factors have been crucial. The first factor is our conscious choice - formulated in the 2012 - 2016 strategic plan - to reassert Dorcas as a relief organisation. In the past Dorcas partly grew larger through its emergency relief work but in recent years that aspect played a less prominent role. By renewing our efforts and preparing ourselves in various ways, we successfully anticipated to what was to come. The second factor is a deplorable one: 2015 offered various and especially major reasons for emergency aid: the Nepal earthquake, Ukraine, drought in Africa, and the crisis in the Middle East and the gigantic flow of refugees caused by it. The other factors constituted our joining the DRA (Dutch Relief Alliance), opening up large funding possibilities for Dorcas from the Dutch government, and the generosity of our supporters, enabling us to set up projects using money from private sources as well. All of the above have prompted Dorcas to adapt its internal organisation and capacity both in the project countries and in our main office. As a result, we now have the agility to respond adequately to aid requests and to put the received funds to use for our goal to offer real help to those affected, while maintaining our focus on the individual human being.

2016 will be the year in which Dorcas will prepare itself for the next strategic planning period of 2017 - 2021. In doing this, the "Theory of Change" will be leading, but the ToC will also need to be elaborated further and translated into the world we live in. Dorcas will have to adapt, re-invent itself and make itself seen and heard in a changing society with a changing donor landscape and a changing donor behaviour. However, Dorcas is also carried forward by motivated staff, faithful volunteers, generous givers and a timeless mission: "Whatever you did for one of the least of these brothers and sisters of mine, you did for me." (Matthew 25). It is with gratitude that we look back at the growth and developments we experienced in 2015. And it is with great expectations that we look ahead to the future. And it is with thankfulness and a praying heart that we look up to our heavenly Father, who has given us a mission and who will always provide us with the means to carry out that mission.

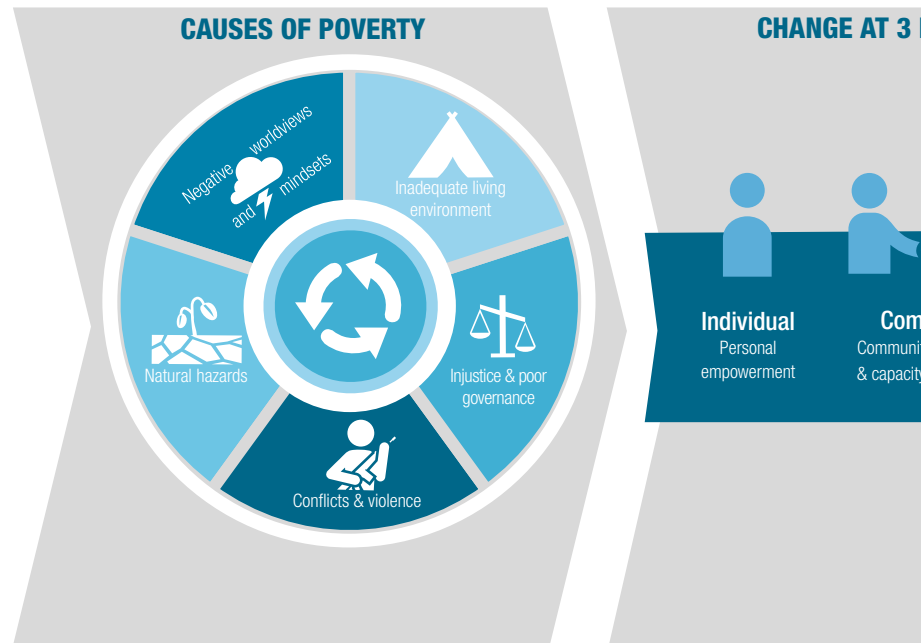
The Dorcas Board of Directors, Michel Gendi,
Joeke van der Mei, Nico Hoogenraad AA



Board of Directors

Where there is poverty and exclusion...

Dorcas supports people to unlock
and helps create an enabling



Dorcas takes action to help people in need and deep poverty irrespective of their religion, ethnicity, gender or political convictions. Inspired by Matthew 25:31-46 to care for the poor and oppressed, Dorcas has been working for 35 years to provide relief and development projects in Eastern Europe, the Middle East and Africa. For this it can count on the enthusiasm of thousands of volunteers, entrepreneurs and donors in the Netherlands.

How Dorcas works

Changing lives, communities and societies

In 2015, Dorcas presented its Theory of Change. In it, we have defined how we aim to bring about permanent change in the lives of people, communities and the society we operate in. Dorcas believes in the potential that God has given people and wants to enable this to flourish.

Change can only happen when people are empowered to develop their talents and possibilities. Only when their dignity and self-confidence can be restored, will people have hope and confidence in their future. Then they will be able to help personally to improve the living conditions within their communities.

Poverty

Poverty has numerous causes. Each and every cause requires a different approach for enduring change to be realised. Depending on the circumstances, there may be more than one cause for poverty. Dorcas has identified various causes of poverty:

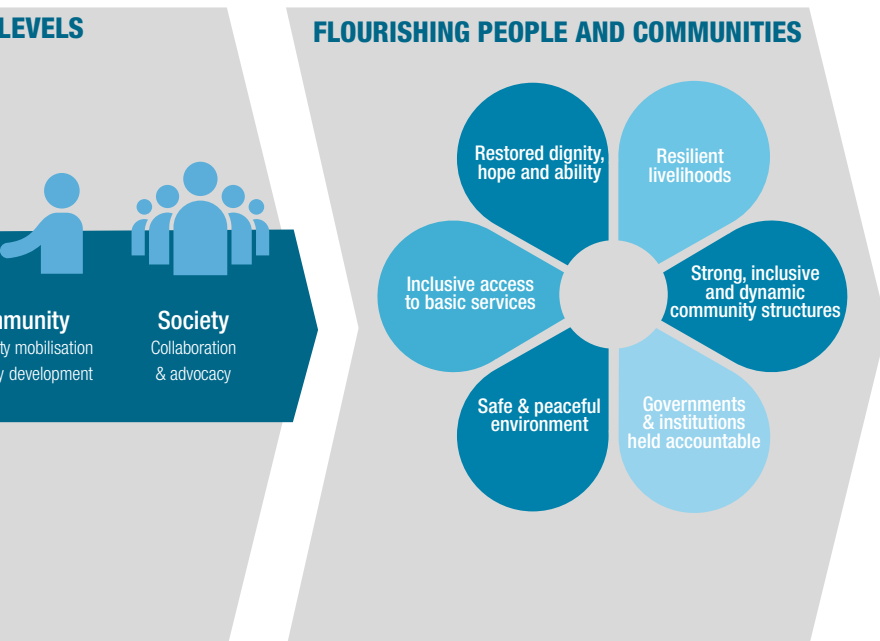
- Negative world view and mindset
- Inadequate living conditions
- Injustice and weak governance
- Violence and conflicts
- Natural disasters

Three-tiered change

To realise the intended effects, Dorcas works on three levels of change simultaneously:

their God-given potential
living environment...

so that people and communities flourish.



Individual:

The individual level is about changing people's mindsets: this is where the greatest transformation is required.

Community:

The community level is about bringing people together and organising people, empowering them to develop structures themselves so as to improve basic services. This requires, for instance, attention for marginalised groups such as the elderly and the disabled, the development of social safety nets for marginalised groups in a community effort, overcoming exclusion of groups and making people willing to discuss harmful cultural habits, e.g. female circumcision.

Society:

The societal level is about promoting cooperation with governments, organisations, churches and businesses.

Change is something we can achieve by focusing our programmes on the individual, community and societal levels.

This three-tiered approach is the basis for sustainable development. Moreover, the care for the most vulnerable features prominently in Dorcas' Theory of Change. Dorcas wants to set up local social safety nets for vulnerable groups, such as the elderly, the disabled and the chronically ill and encourage communities to take care of these groups themselves, where possible with government support.

Thriving people and communities

Flourishing people and communities will thrive. Ability, hope and capability will have been restored. People will live resilient lives.

Furthermore, it will give rise to strong, inclusive and dynamic community structures, governments will take up responsibility.

And people will live in peace, safety and security. Basic services such as health care and drinking water will be accessible for everyone.

As we are working towards changes on the above levels, people and communities will begin to flourish.

Change in 2015:

Total number of persons Dorcas has reached out to:

Development programmes:	274,491 persons
Social care:	76,437 persons
Disaster response:	373,375 persons
Total:	724,303*

* Aid support by Dorcas depends on individual project and situation, impacting aid intensity.

Highlights:

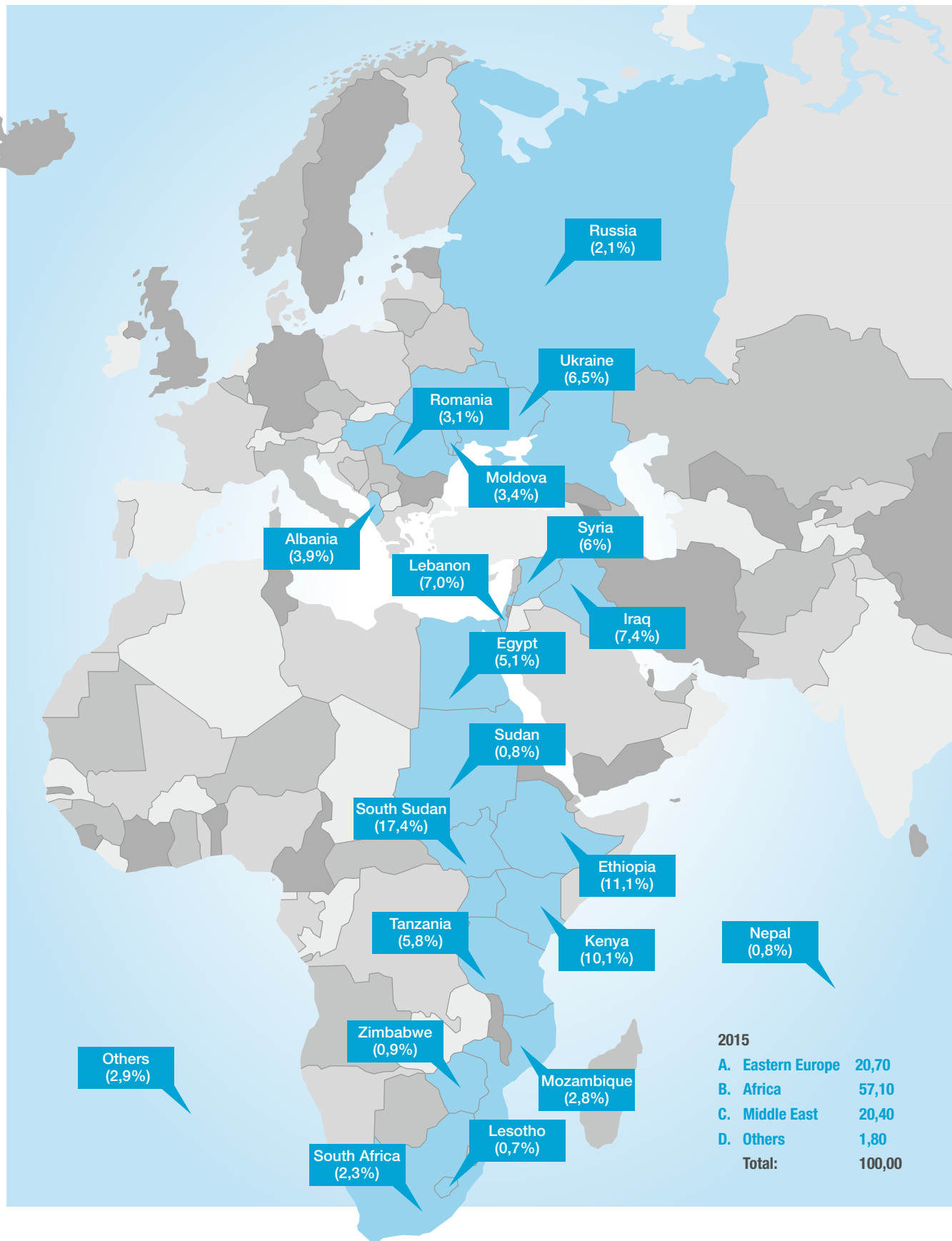
- Disaster response: The many disasters around the world have caused Dorcas to exceed its initial disaster response objectives. We are grateful for the support received from the national government and for donations by individuals which made it possible for us to support 373,375 people caught in emergency situations.
- In collaboration with our partners we are working to implement the Theory of Change into our projects. One example are our WASH projects, where we will focus more on changing behaviour to achieve a lasting effect.
- Clean Drinking Water Campaign: We launched a new campaign to draw attention to clean drinking water, "Actie Waterkracht". This pilot campaign proved successful and will be followed up in 2016.
- Dorcas Experience Day: Dorcas organised the Dorcas Experience Day for its donors, volunteers and staff to celebrate our 35th anniversary.

Points for attention:

- Sustainable development in fundraising: donations for sustainable development are lagging behind our strategic growth expectations. Disaster response appears to make for easier fundraising than sustainable development does. How to continue drawing donors' attention to sustainable development projects in a challenging way in a time when considerable funds and focus are required for emergency aid, will therefore be a matter of some prominence on this year's agenda.



Distribution of funds across the project countries in 2015



2015 IN FIGURES



SUSTAINABLE DEVELOPMENT

- ▶ HEALTHCARE
- ▶ WATER, SANITATION AND HYGIENE
- ▶ SUSTAINABLE ECONOMIC DEVELOPMENT
- ▶ CHILD DEVELOPMENT

GOALS

HEALTH CARE
56,725 people with access to good healthcare.

WATER, SANITATION AND HYGIENE
52,590 people with noticeable visible change in behaviour.

WATER, SANITATION AND HYGIENE
122,900 people lead healthier lives as a result of improved hygiene.

SUSTAINABLE ECONOMIC DEVELOPMENT
9,005 households are supported to become financially independent.

CHILD DEVELOPMENT
4,224 children are provided with opportunities for development.




SOCIAL CARE

- ▶ GENERAL MATERIAL SUPPORT
- ▶ FAMILY CARE
- ▶ ELDERLY CARE
- ▶ PRISONER CARE




“ I AM NOT JUST GIVING MONEY, I AM SUPPORTING SOMEONE WITH A NAME AND A STORY. ”

Granny sponsor
Arianne




DISASTER RESPONSE


IN 2015 DORCAS RESPONDED TO MULTIPLE DISASTERS:




Displaced people in Ukraine 23,290




Refugees in Lebanon 24,350




Support with rehabilitation in South-Sudan 41,180



Displaced people in Syria 35,450



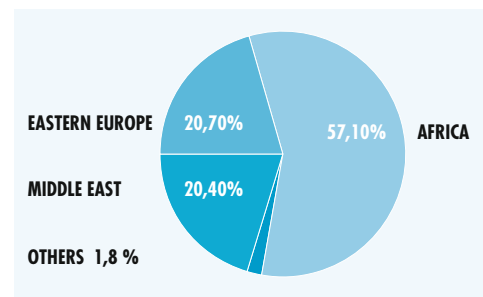
Displaced people in Iraq 70,880



Drought in Kenya 6,805

EXPENDITURES PER SECTOR

Healthcare	9,6 %	Family care	1,8 %
Sustainable economic development	17,3 %	Elderly care	9,0 %
Water, sanitation and hygiene	5,6 %	Prisoner care	1,6 %
Child development	9,5 %	Disaster response	42,1 %
General Material Support	2,5 %	Partner Capacity Development	1,0 %



“ THANKS TO CLEANER WATER, CHILDREN AND TEACHERS GET ILL LESS OFTEN. ”

Teacher Daniël from Kenya



RESULTS

HEALTH CARE

87,964

people having access to good healthcare.

41,019

people showing noticeable visible change in behaviour.

WATER, SANITATION EN HYGIENE

131,020

people live in improved hygiene conditions.

SUSTAINABLE ECONOMIC DEVELOPMENT

10,273

households have increased their income and have improved their living standard.

CHILD DEVELOPMENT

4,215

children are provided with new opportunities for their development.

GENERAL MATERIAL SUPPORT



37,000

people receive material support.

FAMILY CARE



1,708

families are encouraged to participate in society.

ELDERLY CARE



5,914

elderly are enabled to lead a dignified life.

PRISONER CARE



28,000

prisoners encouraged with pastoral care and prepared for re-integration.

GENERAL MATERIAL SUPPORT

48,936

people provided with material support.

FAMILY CARE

1,708

families have improved their participation in society.

ELDERLY CARE

6,170

elderly people get attention, medical care and material support.

PRISONER CARE

20,119

as a result of pastoral care and practical support prisoners have increased their self-dignity.

RESULTS



Mozambique

1,640



Total number of people supported

TOTAL

373,375

Europe: refugees (Albania, Greece, Hungary, Macedonia, Serbia)

118,000



Tanzania

1,670

Russia

1,000

Earthquake Nepal

6,110

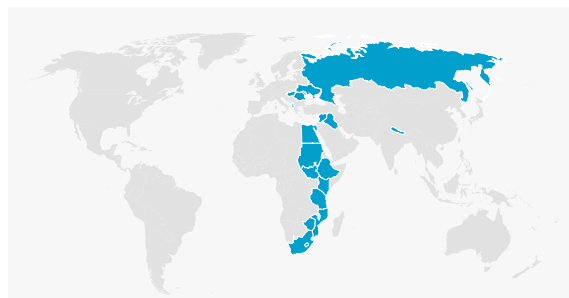


“ WE EXPERIENCE THAT WE’RE NOT ALONE. ”

Lyudmyla from Ukraine

EXPENDITURES PER COUNTRY

Romania	3,1 %	Sudan	0,8 %	Zimbabwe	0,9 %
Moldova	3,4 %	South-Sudan	17,3 %	Lesotho	0,7 %
Hungary	0,2 %	Ethiopia	11,1 %	Nepal	0,8 %
Ukraine	6,5 %	Kenya	10,1 %	Syria	6,0 %
Albania	3,9 %	Tanzania	5,8 %	Lebanon	7,0 %
Russia	2,1 %	South-Africa	2,3 %	Iraq	7,4 %
Egypt	5,1 %	Mozambique	2,8 %	Others	2,7 %





Training offers new opportunities

Nothing would have made 35 year old Janeth from Tanzania happier than to see her children go to school. Unfortunately, the proceeds from her market gardening business did not allow her to. Disappointing harvests, small revenues and poor knowledge of market gardening and sales made it difficult for Janeth to make enough money to support her family.

When Janeth joined the Dorcas project in her area, her circumstances changed. She started a training in selling and negotiating. A microcredit made it possible for her to grow tomatoes and sell the harvest at a decent price. The proceeds were sufficient for Janeth to pay the school-money for her children. She even had enough left to buy goats.

Janeth's business grew and grew, and now she can dream about her future. "I am grateful for my education, because now I can expand my business." Janeth's life has changed. As have the lives of others who joined this project. They all received training in order to make a success out of their businesses. This Dorcas project drives the local economy and empowers people to improve their living conditions.

Dorcas has devoted itself to combating poverty for more than 35 years. We are working for a better future for the most deprived in eastern Europe, the Middle East and Africa, collaborating with local partner organisations and the people concerned. Working together, they discover and develop their own potentials. A respectful and durable approach.

1.1 Objectives, mission, vision, core values

Our vision and mission - described below - are the pillars of all our operations. As they were in 2015, when our plans and their implementation were based on that same vision and mission.

Objective

To fulfil our mission, Dorcas supports programmes aimed at:

- Sustainable development - Programmes for improved healthcare, hygiene and economic development, allowing people to build themselves a better life. Likewise, we have set up programmes to support the development of vulnerable children.
- Social care - Support to local organisations and churches to facilitate their mission to care for the most deprived in their area.
- Disaster response and reconstruction – Emergency aid to people in crisis areas and programmes to help increase disaster preparedness among people living in risk areas.

Vision

Transform the lives of the poor and oppressed by sharing God's love.

Mission

Dorcas is a Christian development and relief organisation committed to fulfilling the command Jesus Christ gave: to care for and empower the poor and oppressed (Matthew 25:31-46). Dorcas accomplishes this by promoting self-reliance through development, the provision of social care and assisting in emergency situations. Dorcas provides this assistance irrespective of race, religion, gender or political affiliation.

Core values

Our Board of Directors and staff subscribe to our core values by signing an employment agreement that includes these core values. An explanation of all our core values can be found in the "Dorcas Handbook". If you are interested, you can obtain a copy from our Human Resources department upon request. The various core values are addressed throughout the year during our start-of-the-week meditations.

Dorcas' core values

1. We are committed to serving the Church.
2. We are committed to prayer.
3. We are committed to integrity.
4. We are committed to each other.
5. We are committed to excellence.
6. We are committed to creativity.
7. We are committed to God's word as our infallible authority.

1.2 Strategic plan

2015 was the fourth and penultimate year of our 2012 - 2016 policy period. In 2015 we made a start with the preparations for a new strategic plan for the 2017 - 2021 period.

A timely start will ensure that we can involve as many stakeholders, internal and external, as possible in drawing up this plan and do a thorough research on which to base our policy choices.

Strategic goals until 2016 - situation

Meanwhile, in 2015 we proceeded with the three main targets in our current strategic plan (2012 - 2016):

- 1) Helping more people through our programmes,
- 2) Supporting our relief operations, and
- 3) Generating more income.

This is how we strive to achieve this:

- Improving the efficacy and sustainability of programmes.
- Improving the preparation for/response time to emergency situations.
- Improved balance between social care and sustainable development in our communications and fundraising.
- Improved efficiency and efficacy of fundraising campaigns.
- Improvement of supporting effectiveness (finance, HRM, ICT, etc.).

The current situation for each of the three main goals is detailed below.

Strategic goal 1 - The number of people supported by our programmes will increase by 12% in three years' time (2014 - 2016).

We have translated this goal into measurable results (indicators) to be achieved per country in the following areas:

- 1) WASH (water, sanitation and hygiene,
- 2) healthcare,
- 3) economic development and
- 4) child development.

We now expect to have achieved the intended 12% growth in the last two areas by the end of 2016. This may probably not be accomplished for WASH and healthcare since the availability of resources lagged behind in these areas.

Strategic goal 2 - Dorcas will step up its efforts and play a more active role in disaster response.

Dorcas decided in 2011 to expand its own capacity for disaster response interventions. During the 1990s Dorcas gained considerable experience and expertise in disaster response interventions in Eastern Europe and Africa. For this strategic period more attention will be devoted to this. This intention was realised after the conflicts and calamities that followed in the regions where Dorcas operates. As the consequences of the war in Syria became visible, Dorcas set up offices in Lebanon and Iraq to coordinate refugee programmes. Other locations where Dorcas operates emergency aid programmes include Syria, South Sudan, Ukraine and Ethiopia. These programmes are mainly funded by the Dutch government, through the Dutch Relief Alliance, an umbrella entity of thirteen Dutch organisations, among which Dorcas.

Strategic goal 20% growth of our income in three years' time (2014-2016).

This goal has already been amply achieved as a result of a income boost driven by institutional donors (especially the Dutch Ministry of Foreign Affairs). Other donors and donor groups also contributed considerably to our emergency aid programmes during 2015. This partly provides an explanation for income for our other programmes lagging somewhat behind in terms of the goals set. Our Dorcas shops and the Funds Department showed good results, which helped to achieve the intended growth. Revenues from other sources, such as private donors and businesses, lagged behind. Chapter 4 offers a detailed report on the income of our fundraising activities.

Strategic choices

In our strategic plan, we have defined a core item for each of our three operational areas.

Sustainable development

In Africa, the focus for sustainable development is on WASH (water, sanitation and hygiene), healthcare and sustainable economic development, where we implement programmes addressing the development of entire communities (integrated community development). The emphasis for Eastern Europe is on the economic development and child development.

Social care

Our activities in the field of general material support will be cut back. There will be a further expansion of our care for the elderly.

Disaster response

Dorcas is committed to combating (the consequences of) disasters both in our countries of operation and elsewhere. In our countries of operation, partner organisations and our field offices are in a position to join hands in disaster intervention. Outside our “focus countries” we will concentrate on programmes with a major emphasis on prevention, emergency aid during the disaster interventions situation and preparation for rehabilitation.

Our “programme portfolio” in 2015

Our “programme portfolio” (the total of programmes) for sustainable development in Africa has already achieved the level planned for the end of 2016, partly as a result of financing through institutional funds in this area. For instance, our Dairy Farm Equipment project in Ethiopia was granted a subsidy by the Netherlands Enterprise Agency (RVO - see www.rvo.nl).

Our interventions in Eastern Europe mostly concern vulnerable children and Roma communities. At the same time we have seen a growth in sustainable development programmes, especially in Albania and Romania. In Ukraine, the conflicts in the east of Ukraine have occasioned our aid to be shifted predominantly towards the accommodation of displaced persons. In accordance with our strategic plan, our material aid is gradually being reduced (20% reduction in three years' time). The elderly care programmes have been expanded but lag somewhat behind budget as a result of efforts to acquire new sponsors in the Netherlands initially not meeting expectations.



Dorcas focuses on sustainable economic development and food security by implementing integrated projects for vulnerable groups.

Development of our Theory of Change

Our strategic plan aims to improve the efficiency and sustainability of our programmes. A new system for planning, monitoring and evaluation (PME) helped us to spend a great deal of time on projects, enhancing the quality as well as the impact of our interventions. Early 2014 we set about to develop our own Theory of Change for Dorcas. We did so jointly with our field staff. The Theory of Change offers a description of the change process that we - along with other parties - wish to realise within a community with a view to effect permanent improvements in people's living conditions. By mapping this change process, we have gained a better notion of which activities contribute to such change and which do not. The Theory of Change brings to light that a variety of activities in a variety of areas are required to yield the intended result.

Our Theory of Change was presented during the Spring Meeting held in May 2015.

The document consists of three parts:

- 1) A description of the causes of poverty and exclusion;**
- 2) The ultimate results which Dorcas wishes to achieve;**
- 3) A description of the change process, instrumental in achieving these results.**

You will find a description of our Theory of Change on pages 6 and 7.

This Theory of Change will provide a basis for us to design new programmes. The definition of the change process in it will always be translated into projects geared to the local situation. The Theory of Change has a strong guiding role to play in the choices we make in our strategic plan for 2017 - 2021.

1.3 Quality and review of our activities

Based on the strategic plan, all our departments and field offices draw up an annual plan each year. These annual plans state which results they aim to achieve with which activities and also define the relevant preconditions.

The departments and field offices report about interim results on a quarterly basis, and, if necessary, adjustment of plans may be agreed based on those results. After the year is finished, reports on the annual results - including analyses of the causes of things that went well, and of things that did not - will be drawn up. Based on these analyses, we define learning points, in order to raise the effectiveness of our policies and annual plans.

Planning, Monitoring, Evaluation (PME)

In terms of planning, monitoring and evaluating our programmes, we put emphasis on the improvement of project proposals, which require appropriate preliminary studies and sound risk and sustainability analyses. Now that our PME system has been in use for the last two years, it is our experience that it leads to the intended results.

The new PME system also includes detailed and objective methods for the evaluation of concept notes and project proposals, enabling us to identify better strong and weak elements in project proposals. Evaluations help us analyse the effectiveness, efficiency, relevance and sustainability of interventions, whereas the outcome of these evaluations helps us to develop policies and new project plans. We have defined "progress indicators" to measure mid-term planning compliance with respect to our strategic targets. Progress indicators will be measured on a monthly, quarterly or annual basis by various responsible Dorcas officers, among whom our country directors.

Harmonisation

Our PME processes have been configured in such a way as to ensure that the strategic plan, the policy documents and the annual plans are geared to each other. By monitoring our planning, we ensure that we optimise the use of the available means for the objectives for which they are intended.

1.4 Risk Management

In 2014, Dorcas' Board of Directors drew up an organisation-wide risk analysis, identifying the risks that might endanger the progress of our operations and the measures we took or should have taken in order to minimise those risks.

The following highlights for some aspects of our operations which risks we have identified and how to address them.

Small partner organisations

As our activities in our countries of operation involve cooperation with small-sized partner organisations, we need to make a correct assessment of the risks in connection with the feasibility of plans and budgets. Our field offices in our countries of operation help us monitor closely the implementation of projects and the associated spending, while our partner organisations receive any support they may need. The capacity and stability of our partner organisations and the operational environment are key in defining per-country budgets.

Reserves

Our income from private fundraising are subject to seasonal fluctuations, with November and December accounting to a large extent for our incoming funds. Additionally, we receive considerable subsidies from governments. Using our "cash flow budget" we monitor our cash flow based on real figures. We maintain two types of reserves. Firstly, there are the "assets financing allocation reserves" to finance the fixed core of assets required. From 2015 onwards, these reserves have been defined as the sum total of fixed assets, plus 25% of supplies, minus long-term debts. The second type of reserves is the "continuity reserve", to compensate for seasonal drops in our income and deviations from the budgeted income. Ideally, these continuity reserves should eventually hold ca. 3 million Euros. With income not meeting expectations, these reserves will help us realign both our organisation and the implementation of projects to restore the financial balance.

The year 2015, however, saw a decline in our continuity reserves as a result of a) an increase of the required assets financing reserves and b) overspending on development projects in 2015 compared with funds received for these projects. For this reason, we will significantly moderate our spending on development projects in order to compensate for this overspending.

Liquidity

When budgeting for annual project spending, we do not pre-allocate all our available financial resources for the simple reason that new calls for proposal will be issued during the year. Our field offices, together with partner organisations, can respond to calls for proposal. Calls are issued sooner if income is ahead of budget. In case of income lagging behind, calls can be delayed or cancelled altogether. Our agreements with partner organisations contain conditions allowing us to diminish our financial contribution should expected income fail to be met.

Exchange rates

Dorcas receives most of its funds in Euros and mostly spends in other currencies. This exposes us to a currency risk. References to amounts in our partner and/or project agreements often concern local currencies. Only under more extreme circumstances (when the exchange rate fluctuates over a longer period of time) are we entitled to adjust our spending in the local currency upwards or downwards.

Fraud

To minimise the risk of fraud, we have taken precautions which have been defined in our financial handbook. We check compliance with these precautions during our internal audits. The risk of not all of the funds being spent on the projects and the people which they were intended for, is low. Such risks are low because we have our own offices in our focus countries that monitor spending on site.

We make funds for partner organisations available in portions and expenditure reporting is performed on a regular basis. If possible, partner organisations carrying out projects involving more than 75,000 Euros will be subjected to audits, and this is the case for projects outside the focus countries as well. Audits are performed by local, certified audit firms. Dorcas itself regularly pays operational visits and performs financial audits at its field offices. Our financial audits include the use of a work programme which has been developed over time based on previous audits. When visiting a field office, the auditor also examines the records of a number of partner organisations. Evidently, Dorcas wishes not to be implicated in any way in laundering money from criminal activities or other illegal transactions. Clear guidelines have been defined to prevent any such implication.

Capacity and income of the organisation

The capacity of our organisation is geared to our income. An unexpected drop in income results in overcapacity. For the situation in the Netherlands, this will be predominantly overcapacity of personnel, the major cost item. We limit this risk by making a correct analysis of the income trends in the Netherlands and maintaining continuity reserves in order to reduce our capacity in a controlled manner in case of a drop in revenues.



The opening of the Dorcas Shop in Genemuiden on 20 February.

Dorcas Shops

Our Dorcas shops are fully dependent on the dedication of local committees and their enthusiastic volunteers. To keep them enthusiastic, we put great value on maintaining good relations with them. We know what binds us together: “a joint effort to support the most deprived”. We listen to their input and support them in performing their task, thereby promoting the continuity and quality of the shops. From a legal perspective, the shops are part of our organisation. Their bank accounts and contracts (for instance, lease contracts), are in Dorcas’ name, which limits the risk of shops starting to operate as an independent entity, i.e. independent from Dorcas.

The local committee has the operational responsibility for a shop. The final responsibility for all shops lies with the Dorcas Board of Directors. The Board of Directors manages the Shop Team, which consists of co-workers who guide and support the committees and their shops. We have implemented guidelines to control the risk of money disappearing. For instance, it is not allowed that a shop treasurer operates the till, and at least two persons should be involved in counting the cash. Our Financial Department examines the financial reports and the associated records. Furthermore, every shop will be visited by a representative of the Financial department and a volunteer/auditor every three years to review the various - operational and financial - procedures and to examine compliance. This is also a requirement under the horizontal monitoring covenant with the Netherlands tax office as well as for auditing purposes. A total of eight shops were visited during 2015.

Safety and security

Dorcas operates in risk-prone areas. For this reason, we have developed protocols and guidelines on how to act in case of robbery, kidnapping, political unrest and eruption of fights or war. Interfacing with NGO networks, the United Nations and embassies will help us respond adequately and prevent our workers from being exposed to risks. Additionally, we try to support our workers as much as possible, minimising exposure to safety and security risks, by providing trainings and feedback of experiences. In 2015 we wrote and published the Dorcas Handbook For Safety and Security. Trainings for workers travelling to risk-prone areas will be held early 2016 as well.

Dorcas Field Offices

Nearly all our field offices are legally part of the foundation registered in the Netherlands. They are so-called branch offices or - in fiscal terms - “permanent establishments” of the foundation. This minimises the risk of field offices detaching themselves from Dorcas to continue as independent entities, taking assets and operations with them. Two field offices are independent entities: in Egypt and in Romania. It has been agreed between Dorcas and these offices which operations they will perform as a field office representing Dorcas. Dorcas’ financial records incorporate the financial aspects of these operations.

Dorcas Fundraising Organisations (DFO)

The Dorcas Fundraising Organisation in the United States is a separate entity. Our relationship with this DFO has been defined in a Charter Agreement stipulating our exclusive co-operation in fundraising. This agreement is to ensure that the DFO will remain linked to Dorcas and that its funds will be deployed exclusively for Dorcas projects. The DFO is at liberty to identify fundraising opportunities and to use them. The organisation has its own independent Board of Directors.

PR and reputation

Dorcas has a good reputation and is perceived as a reliable organisation. It is of the utmost importance for the risk of reputation damage - e.g. as a result of incorrect news coverage, incidents or crises - to be minimised. Incidents to which other organisations have been exposed over the past few years, have demonstrated the potential adverse effects of reputation damage for an organisation’s operations and fundraising opportunities. In 2016, we will draw up a crisis communication plan to minimise this risk for Dorcas. This crisis communication plan is to ensure that we will respond adequately to unforeseen incidents with reputation damage potential. Above all, we are committed to a manner of communicating that is fair, complete, and transparent.

1.5 Prospect for 2016

For Dorcas, 2016 will be the year of the new strategic plan (2017 - 2021). Based on the goals and choices defined in it, we will align our structures, processes and strategic documents.

Some of the steps to be taken towards our new strategic plan in the first half of 2016 are listed below.

- SWOT (strengths, weaknesses, opportunities, threats) analyses for each country of operation. Our field offices analyse the strong and weak points of our programmes in their respective countries, and identify opportunities and threats for our operations in their own radius of operation. Our partner organisations and other stakeholders will be involved in this.
- Analysis of the separate fundraising markets.
- SWOT analysis at our main office. Using input from supporting base and other stakeholders.
- Strategic sessions with Board of Directors and management.
- Annual Spring Meeting with country directors and managers in the Netherlands.

During these occasions, strategic choices will be made and the targets to be defined will be discussed. Consequently, during the summer and autumn of 2016, the strategic plan will be elaborated further.

Programmes

The Theory of Change will play a prominent role in developing new programmes and projects. The capacity of our programme staff and partner organisations will be adapted to this.

Fundraising and communications

An important focus during 2016 will be sustainable development as a part of our projects. On account of their success in 2015, the Clean Drinking Water and Adopt a Granny campaigns will be repeated in 2016 to reach out to a large and new audience. Also, in 2016 two additional shops will be opened and two shops will expand. We will continue to carve out the unique profile of our shops. During new regional meetings, the volunteers working in our shops will be equipped to seek collaboration. During 2016, Dorcas will continue to think about how volunteers may contribute to Dorcas' activities in a permanently effective way, on account of changes taking place in Dorcas' operations and in the world at large. We will expand our institutional fundraising efforts, mainly by growing the capacities of our field offices and partner organisations, thereby equipping them for new projects.



In 2015, we were able to support more than 5,600 elderly men and women through our Elderly Care projects



A future for Luba

Life did not seem to hold too many promises for 21 year old Luba from Ukraine. She grew up with parents who were alcoholics and was sent to an orphanage at the age of five. Even though Luba received attention and education while in orphan care, when she had turned eighteen and was made to leave, she was not capable of looking after herself and she had no relatives to fall back on. This made her an easy target, for instance for criminals to recruit her.

Before Luba left the orphanage, she was visited by workers from a transition home, who invited her to come and live there. Despite the difficulty she experienced in conforming to structures and rules, she felt the workers were genuinely interested. She was resolved to stay and work hard on herself and her future.

Luba has now lived in the transition home for two years and she has changed. "Here I have found my home and real friends. She has her own room and learns how to cook, clean and manage her money. The social skills trainings help her how to have healthy relationships with other people. Luba would really like to study sports and tourism and is working hard to be admitted to the local university.

Luba's life has changed. As have the lives of other teenagers staying in the transition home. Training and support have helped teenage girls and boys take better care of themselves and make their future plans come true.

This chapter describes the organisational changes which Dorcas experienced in 2015. The following items will be addressed in subsequent order: management and supervision, HR policy, and the various partnerships in which we participate.

2.1 Management and supervision

2.1.1 Supervisory Board Report

The Supervisory Board is an independent body. It oversees the adequate management of Dorcas by the Board of Directors, comprising three Directors. The responsibilities, powers and profile characteristics of the Supervisory Board have been defined in the Articles of Association and the rules of the Supervisory Board. The composition of the Supervisory Board is such that its members will be able to work independent from each other, the Board of Directors and any partial interests while keeping a critical eye. The Supervisory Board has performed its supervisory duties in accordance with the annual plan, which is based, in part, on the regulations. During 2015, the Supervisory Board, which consists of five members, met six times in half-day sessions. Finances, developments within fundraising, and programmes were fixed agenda items. Among the other items featuring on the agenda were:

- Selection and appointment of an external auditor
- Discussion and approval of the 2014 annual report (including the annual accounts and auditor's report)
- Theory of Change Update
- Role and status of Honorary Chairman
- 35th anniversary
- Review of vision and mission
- Results of employee satisfaction survey and plan of action
- Health & Safety Agency inspection into work pressure and absenteeism, and plan of action
- Benchmark 2014
- Management Letter from auditor
- Discussion of Risk Management Plan
- Discussion and approval of annual plan and budget for 2016
- Scheme of rotation

A vacancy in the Supervisory Board occurred when the second term for Mr. Tamme de Vries ended in March 2015. After analysing the competences of the current Supervisory Board members, a profile was drawn up which, in addition to common management qualities, included especially competences in fundraising, communications and working with volunteers. After the applicable procedure had been followed, Mrs. Anne Westerduin-de Jong was added to the Supervisory Board in June 2015. Evaluation meetings were held with the members of the Board of Directors in October 2015, the findings of which were shared with the Supervisory Board during its plenary session on 1 December 2015. It was established that a lot of work had been done and appreciation was expressed for the results achieved. Another, and less fortunate, observation was that the coaching path with the Board of Directors failed to yield the intended result. The Supervisory Board and the Board of Directors are unanimous in their view that the current senior management structure is no longer adequate. A procedure was started mid-December 2015 to design a future-proof senior management structure, to be implemented during the first six months of 2016. A delegation of the Supervisory Board has been present at two consultation meetings with the Works Council, discussing, among others, the plan of action following the outcome of the employee satisfaction survey. The Supervisory Board's self-assessment has been scheduled to take place during the first six months of 2016.

Committees

Two committees were operational in the Supervisory Board during 2015: the Audit Committee and the Remuneration Committee. These committees held multiple meetings during 2015. The Audit Committee discussed, among other things, the 2014 annual accounts, the 2015 interim results and the 2016 budget, the findings from the internal audits, the selection and appointment of a new auditor and the follow-up of the findings from the Management Letter and the auditor's IT audit. The Remuneration Committee engaged itself with preparing the profile for the vacancy that had occurred in the Supervisory Board and the recruitment and selection of a new Supervisory Board member, and held talks and defined the process for designing a future-proof senior management structure for Dorcas. Both committees are advisory committees of the Supervisory Board. Having been informed of the advices or findings provided by both committees, the Supervisory Board will make its own judgement.

Composition of the Supervisory Board on 31 December 2015

Lt. Colonel Mrs. Dr. C. A. Voorham (1946), Chairperson of Supervisory Board, Chairperson of Remuneration Committee

Profession: Salvation Army officer (previously director of the Wellbeing and Healthcare Division of the Salvation Army Foundation)
 Additional positions: Supervisory Board member of Stichting Verzorging Kerkelijke Zendtijd (Church Broadcasts Foundation), Supervisory Board member of Stichting Timongroep (Timongroep Foundation), Chairperson of Executive Committee of GIDSnetwerk Nederland, member of the Executive Committee of Stichting Christenen in de Gezondheidszorg (Christians in Healthcare Foundation), member of the Maatschappelijke Raad Gevangenezorg Nederland (Netherlands Social Council for Prisoners Care, member of the Members Council of the Nederlands Bijbelgenootschap (Netherlands Bible Society), Ambassador for Youth for Christ, Lifespots and Micha Nederland

Stepping down in 2017 and may be reappointed once

Mr. Klaas Kloosterboer MBA (1958), member of Audit Committee, member of Remuneration Committee

Profession: entrepreneur
 Additional positions: member of the Foundation Board of Zeehaven IJmuiden NV
 Supervisory Board member at Fruitmasters in Geldermalsen and church warden for the Protestant Church of Sint Pancras
 Stepping down in 2018 and cannot be reappointed

Mr. Sander A. Bos MSc RA (1970), chairperson of Audit Committee

Profession: Management Accounting/Accounting System Manager for the Netherlands Salvation Army
 Additional positions: Elder/church warden of the Protestant Church in Hoofddorp
 Stepping down in 2019 and may be reappointed once

Mr. Johan O. Verboom M.Sc. (1963), member of Remuneration Committee

Profession: Deputy Director Europe, Netherlands Ministry of Foreign Affairs
 Stepping down in 2019 and may be reappointed once

Mrs. Anne Westerduin-de Jong MA (1971)

Profession: Director of Royal Jongbloed Publishing Group
 Additional positions: member of the Supervisory Board of Het Baken Care Centre in Elburg, Board member of Stichting Present Nederland (Present Foundation)
 Stepping down in 2020 and may be reappointed once

Supervisory Board remunerations

The members of the Supervisory Board do not receive any remuneration for fulfilling their duties. However, they may be reimbursed for expenses incurred.

Appointment Procedure

Supervisory Board members are appointed by the Supervisory Board. Appointment to the Supervisory Board takes place using a profile defined by the Supervisory Board stipulating the qualities and/or capacities which Supervisory Board members are required to meet. The recruitment and selection of Supervisory Board members takes place using a procedure defined by the Supervisory Board. The Selection and Remuneration Committee supports the Supervisory Board in recruiting and selecting candidates for the Supervisory Board. Any Supervisory Board member will retire by rotation, but no later than five years after his appointment. A Supervisory Board member retiring by rotation can be reappointed once. In the procedure for recruitment, selection and appointment, the Board of Directors has an advisory role.



In 2015, 3.3 million people were on the run for the cruelties of IS. To support these refugees, Dorcas carried out several Disaster Response projects.

2.1.2 Board of Directors

Dorcas' Board of Directors consists of three members and the composition of the Board has remained unchanged since the end of 2014. The Board of Directors functions as a team, with one member acting as chairperson. There is joint decision-making and team leadership, with every member being responsible for his own policy area. In principle, the Board of Directors meets weekly, unless when one of the members is abroad. Topics for discussion during the meeting sessions include current affairs, including personnel developments. The Board of Directors also discusses policy-related and strategic matters, and prepares the Supervisory Board meetings.

Management Team

Joeke S.C. van der Mei (1964), Director Fundraising & Communications, Maarssen, open-ended contract, chairperson, Unieraad Unie van Baptistengemeenten in Nederland (Netherlands Union of Baptist Congregations Union Council)

Michel Gendi (1964), Director Programmes, open-ended contract, Enkhuizen

Nico Hoogenraad AA (1958), Director Finances and Enabling Services, open-ended contract, Aalsmeer, member of the Board of Directors of Stichting Serve the City Nederland

After an internal evaluation, the Supervisory Board in conjunction with the directors have concluded during the first months of 2016 that Dorcas is in need of a new top structure. Instead of three juxta positioned directors, a Chief Executive Officer will be appointed, who also will be responsible for the portfolio of Fundraising and Communication. As a consequence of this renewed structure, the position of Director of Fundraising has been cancelled. Therefore, from August 1st, 2016 Joeke van der Mei won't be working as a director for Dorcas anymore. At the moment of compiling this annual report, the search procedure for the CEO is underway. Other members of a management team that will be formed are already working with Dorcas.

2.2 HR Management

2015 saw a considerable increase of emergency disaster response for Dorcas, which had its effects on our workforce. To handle the increased workload, especially in the relevant project countries, we hired new employees.

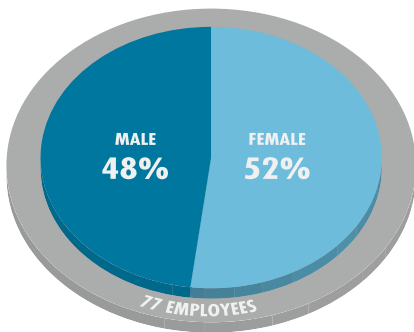
Our workforce in figures

The below infographics show how our workforce developed during 2015. Over 75% of our co-workers operate from one of our fourteen field offices. The occupancy rate of these offices increased by more than 26% to 281.4 FTE. The staff cause for this was the increase in disaster response projects implemented by Dorcas itself. Occupancy in our Netherlands based office (Andijk) rose by 11% to 69.6 FTE, predominantly as a result of a structural increase of the number of programme coordinators.

Number of staff members



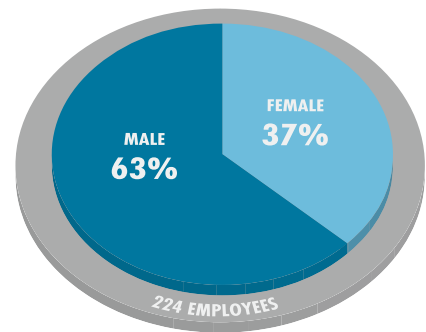
Dorcas NL
2014



(62.35 fte)



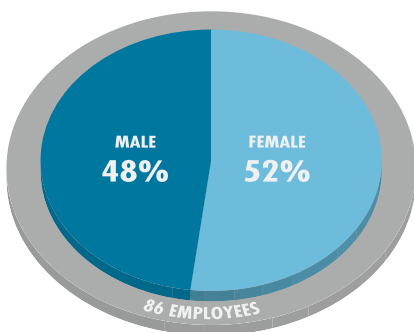
Field offices
2014



(222.60 fte)



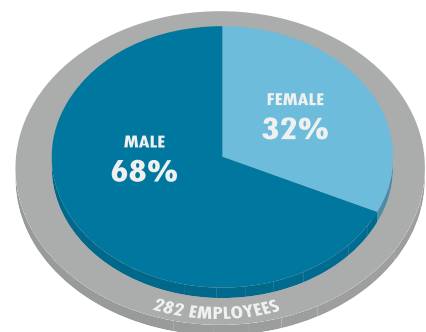
Dorcas NL
2015



(69.60 fte)



Field offices
2015



(281.4 fte)

New and leaving staff

New staff 2014*:



New staff 2015*:



Staff leaving 2014**:



Staff leaving 2015**:



* We handled a total of 27 recruitment procedures. Not every procedure resulted in a suitable candidate, after which a new procedure would be started. Some of the vacancies for roles involving assignments abroad appeared difficult if not impossible to fill.

** We have exit interviews with departing employees. The input from these interviews is used to improve our HR policy.

Part-time staff 2014:



Part-time staff 2015:



Average age staff 2014:



Average age staff 2015:



Absenteeism (minus maternity leave)

Dorcas NL:



The above informs us that “working part time” is mainly a Dutch phenomenon and one that is rarely encountered in our field offices

Engaged employees

Our staff is involved in various ways in developments taking place within the organisation as well as in personnel-related matters. Besides staff meetings, during which information is shared, there is a “supporters base meeting”, providing an opportunity for all employees to consult with the Works Council. Every working week in our office starts with a start-of-the-week meeting, with time for meditation, joint prayers and discussing current developments.

Employee survey - work pressure addressed

Early 2015 we carried out our biennial employee satisfaction survey (EES). The findings were analysed and discussed among the Board of Directors, the Works Council and the team leaders and subsequently the results were presented during a staff meeting. Some of the topics discussed included mutual involvement, working conditions, opportunities for development, and work pressure. The survey revealed that this last item is a point of concern. One of the actions taken to address this particular concern was the hiring of new employees. We also monitor long-term illnesses more closely.

Response and scores

The below table demonstrates how many employees participated in the Dorcas Employee Engagement survey and how they scored their job.

	Dorcas NL	Field Offices
Response	75% (65 of 87 staff-members)	46% (48 of 105 staff-members)
Score	7.08	7.85

Professional Development

In May, we held our annual Dorcas Spring Meeting for field office managers and programme staff. This meeting was combined with the Dorcas Leadership Summit, providing leadership training. Joël Aarts encouraged the participants with inspiring words and tasks in connection with leadership and team building. Another event held this year was the annual Summer Course for our workers in the Netherlands, this year's theme being “Personal leadership”.

Targeted courses and training days helped flesh out individual development plans. For example, one of the courses addressed safety and security when travelling for work. A group of in-house Dorcas trainers from the Netherlands and project countries were trained to train others. We also organised two introduction meetings for new staff, held in the Netherlands, telling them how Dorcas started and what we stand for and explaining to them the operations of the various departments, to help our new employees find their way within the organisation.

Evaluation and Remuneration

Most annual performance review meetings take place at our Andijk office in the course of May and June. Some meetings in 2015 did not take place due to long-term illnesses or because the employee concerned was no longer in our employment. Evaluation meetings took place at the end of the year. Based on the outcome of those meetings, we determined salary increases. The guiding principle for salary increases is that employees will - in principle - receive an annual increment, provided they have not already reached the top of their grade. Underperforming employees will not be considered for an increment, whereas excellent performers will receive two increments.

Changes in employment conditions

In consultation with the Works Council, the employment conditions applicable to Dorcas employees for the period of 2014 - 2017 (Dorcas Conditions of Employment; DCE) were revised to reflect new legislation. Further changes were prompted by the abolition of so-called “senior days” (days off for workers over 50 years of age) and widening compensatory leave for working during the weekend while travelling for work. In 2015, we also worked to define the conditions of employment for colleagues posted abroad. This process, which we will continue throughout 2016, is another major step towards harmonising our HR policy.

Safety & Security and Wellbeing

In 2015, as we did in 2014, we made an assessment of the safety & security and wellbeing situation at Dorcas, using the Risk Inventory and Risk Assessment from 2013. These assessments are performed on a regular basis to serve the interest of our co-workers and we take measures as and when appropriate. For instance, escape routes have been given clearer markings and fire extinguishers are now in more visible locations.

Personnel and Salary Administration

During 2015, Dorcas managed its HR and payroll administration without third party involvement, using the Cobra system. This software was upgraded to a more user-friendly version during the same year. Its management alert functionality has proved an ideal tool. Moreover, we see to it that employment contracts are renewed, adapted or terminated in a timely manner.

2.3 Partnerships

Collaboration and building support for relief and development projects is of paramount importance for Dorcas. For this reason, we collaborate in various partnerships, some of which are listed below.

Aflatoun

Teaching life skills to children is often part of projects aimed at the child development. For these trainings, we use the programmes developed by Aflatoun. Previous to that, we had introduced the Financial and Social Education Life Skills programme as part of 3 projects in Ethiopia, and the programme will be extended to include a maximum of thirteen countries.

Christian Emergency Aid Cluster

Since 2008, Dorcas has participated in the Christian Emergency Aid Cluster (Christelijk Noodhulpcluster), alongside the Red een Kind foundation, Tear, Woord en Daad and ZOA. And together we campaign to raise funds for emergency relief. Furthermore, we ensure that the implementation of projects align with each other. In 2015, we set up joint campaigns for IDPs in Ukraine, victims of the earthquake in Nepal and IDPs in the Middle East and refugees travelling through Europe.

Prisma/Co-Prisma/ICCO

Prisma is an association that - together with Kerk in Actie and Edukans - constitutes the ICCO co-operation. Co-Prisma comprises Prisma organisations that received subsidies from the Dutch government through ICCO subsidies to be used for operating development projects: the so-called MFS-2 subsidies (MFS: co-financing system). The intention was for the association to raise institutional funds together for the post-2015 period, when the MFS-2 subsidies would stop. However, Co-Prisma will be dissolved after these subsidies will have been phased out in 2016. Each member is to decide for itself whether or not it wants to become a direct member of ICCO. Dorcas has decided not to seek direct membership.

CPOE

Dorcas is one of the co-founders of the CPOE (Christelijk Platform Oost-Europa, [Christian Platform for Eastern Europe]). The purpose of this platform, which is currently part of Prisma (see below), is to encourage co-operation across aid organisations working among the less privileged in Eastern Europe, and to address relevant issues. A primary focus area is the provision of support to Roma communities. Dorcas is an active participant in the platform and has a representative on the steering committee.

Dutch Relief Alliance (DRA)

Along with twelve other organisations, Dorcas has joined the Dutch Relief Alliance, which is financed by the Netherlands Ministry of Foreign Affairs. DRA provides fast and effective emergency relief to victims of international crises. For each crisis and based on the specific needs, it will be determined which organisations add value, and thereby qualify for funding for an emergency relief programme. DRA consists of the following organisations: CARE Nederland, Cordaid, Dorcas, ICCO/Kerk in Actie, Oxfam Novib, Plan Nederland, Save the Children, Tear, Terre des Hommes, Stichting Vluchteling, War Child, World Vision and ZOA. During 2015, Disaster response projects operated by Dorcas in Iraq, Ethiopia, Syria, South Sudan and Ukraine were approved for funding amounting to more than 7.5 million Euros.

EU-CORD

EU-CORD is a European network comprising 22 Christian non-governmental organisations (NGOs). Dorcas joined this network in 2015. The network provides training and advice in institutional fundraising and gives a voice to Christian organisations operating in the development aid sector. EU-CORD also coordinates relations between EU bodies and other Brussels-based networks and is an advocate for causes such as children's rights and humanitarian aid.

Micha Nederland

Since poverty and exclusion in developing countries are often the result of injustice, Dorcas has joined Micha Nederland. Micha Nederland is a network in which churches and organisations work together to promote justice and combat poverty. We believe it is important to make an active contribution to the activities of this network. In 2015, we helped develop materials for the Micha Sunday.

MissieNederland

Dorcas is a participant organisation in MissieNederland. Since 2015, this has been the new name for the network that was created from a merger between the Evangelische Alliantie (Evangelical Alliance, EA) and the Evangelische Zendingsalliantie (Evangelical Missionary Alliance, EZA). MissieNederland unites hundreds of Christian organisations and local churches, six church denominations and many engaged individual persons. Together, they are eager to help the Church.

Partos

Dorcas is increasingly aware of the added value of participating in networks, meetings and trainings in the development cooperation sector. In 2015, we rejoined Partos, a branche organisation. Not only does Partos help us stay abreast of developments within the sector, but it is also an important link between the Netherlands Ministry of Foreign Affairs and individual organisations.

Prisma

The majority of Christian relief and development organisations that cooperate in their fight against poverty are affiliated with the Prisma association. Prisma constitutes a meeting and exchange platform for these organisations.



Drought as a result of El Niño causes severe food shortages in many African countries. Dorcas works in South Sudan to increase food security.

2.4 Societal engagement

Complaints

Any complaints we receive will be documented and addressed. The total number of complaints during 2015 amounted to 62, which is an increase (13 complaints) against 2014. This increase is compatible with the growth rate experienced by Dorcas.

- Dorcas Shops: 11
- Private donors: 12
- Sponsoring: 11
- Food campaign: 6
- Reception desk: 5
- Others: 16

Since 2015, every complaint has been logged in the new CRM system.

Transparency Prize

The Transparency Prize is an initiative by PwC Netherlands and the Nationale Postcodeloterij (National Post Code Lottery).

This prize is awarded every year to civil society organisations for their transparency in accounting for their results. In 2015, the jury awarded the AAA rating to Dorcas once again (the highest possible rating). This means that Dorcas is among the top performing organisations - once more.

Customer Satisfaction Survey

In 2015, we repeated our customer satisfaction survey among our supporters base, the results of which provide insight in the respondents' socio-demographic characteristics and the various ways in which they are involved. The survey was held among 193 persons from our supporters base and the results will be incorporated in our new strategic plan for 2017 - 2021, which will be developed during 2016.





Water brings new life

Daniel Tipape from Kenya was all too aware that the children in his school didn't get the chance to do as well at school as they should, as a result of poor hygienic circumstances and contaminated drinking water. Daniel could see that the pupils in his classroom were tired because they had already walked many miles in the morning to fetch water. The contaminated drinking water and old toilets were a source of disease for teachers and children alike. Besides, they knew very little about proper hygienic behaviour.

Today, the need for pupils to make the long walk to the river to collect water is no longer there. A water tap was installed in the neighbourhood providing clean drinking water, allowing the children more time to study. Daniel is happy about the changed situation in his school: "Both the children and the teachers are ill less often than before. They are more energetic, which gets them better school results. The lives of the parents and of the people living in the near vicinity of the school have changed as well." The availability of clean drinking water has improved life for the local population of Shokut significantly.

The project in Daniel's school was repeated for other schools. With this water and sanitation project, Dorcas aims to contribute to a change in the Shokut community. People are encouraged to build proper toilets, and are trained in proper hygiene practice, and water wells are built.

3. Our programmes

Dorcas is dedicated to providing development aid in Eastern Europe, the Middle East and Africa. Our various programmes are financed from the funds and goods we receive from donors (see Chapter 4). These programmes are implemented by local partner organisations, with support from Dorcas.

This chapter describes the results which our operations achieved in 2015 in the following areas:

- 3.1 Sustainable development
- 3.2 Social care
- 3.3 Disaster response
- 3.4 Capacity development of partner organisations

3.1 Sustainable development

It is our objective to support people empowering them to improve their living conditions. To achieve this objective, we set up programmes designed to fight the causes of poverty and promote self-reliance.

3.1.1 Healthcare

Good health is often a precondition for well-being and the capacity to earn an income. For this reason, Dorcas is committed to contributing to better healthcare for the vulnerable. We educate people, train healthcare workers and bring our target groups and healthcare providers together.

Our priorities lie with primary healthcare and Sexual and Reproductive Health and Rights (SRHR), pregnancy and maternal healthcare. Through education, we encourage positive behaviour, reducing the need for medical care. If care is needed, we will administer good quality care at an early stage, thus preventing complications.

Six new projects

2015 saw the start of six new projects with an even stronger focus on strengthening existing care capacity and on behavioural change. Besides knowledge, skills and finances, this requires an environment that is open to change, and our activities should be conducive to that.

The projects, although serving similar purposes, differ according to target group and environment. In Ethiopia, for example, we have projects where we teach young people living in slums how to set up activities with each other and for each other. Moreover, they are trained so as to generate their own income, thereby eliminating one of the causes of risk behaviour. Some of our projects in Kenya address such themes as female genital mutilation and early marriages. In providing education and training, we specifically target the male population, leaders and traditional midwives in an effort to convince them of the importance of healthcare.

Results

The number of people with access to good healthcare greatly exceeded our target. However, the results of our efforts to bring about behavioural change fell somewhat short of what we had planned. The main reason is that fewer activities aimed at behavioural change were carried out. Also, it takes a significant amount of time needed before behaviour change can be perceived.

24 projects in 10 countries

Funds (ex. goods) invested directly into projects:

1,521,627 Euros

Objectives and results

- Access to good healthcare: 87,964 people (target: 56,725)
- Visible change in health-related behaviour: 41,019 people (target: 52,590)

Figures by country

COUNTRY	ACCESS TO HEALTH CARE	VISIBLE CHANGE IN BEHAVIOR
ALBANIA	1,461	82,820
ETHIOPIA	33,143	2,877
KENYA	3,104	8,356
LESOTHO	319	818
MOZAMBIQUE	1,405	2,245
RUSSIA	120	n/a
TANZANIA	800	n/a
ZIMBABWE	6,097	1,492
SOUTH AFRICA	4,701	288
SOUTH SUDAN	36,814	24,943
TOTAL	87,964	41,019

Points for improvement and targets for 2016

Our aim for 2016 is to enhance the quality of our activities aimed at behavioural change. We will explore to which degree projects not only contribute to further of knowledge, but also address underlying factors that influence behaviour, adapting programmes accordingly where necessary.

Budget 2016:

Funds (ex. goods) invested directly into projects:

1,148,100 Euros

Objectives:

- Access to good healthcare: 61,569 people
- Visible change in health-related behaviour: 59,724 people

3.1.2 WASH: water, sanitation and hygiene

Clean drinking water, sanitation and hygiene are vital to the well-being of humans. We commonly use the acronym WASH to refer to these three aspects. Dorcas has implemented various 'WASH programmes'. The objective of all these programmes is to mobilise communities, empowering them to be self-reliant in improving and managing facilities.

We train and support them in setting up local committees and installing water systems. An essential aspect of our work is cooperation with the authorities - which we encourage to think and work with us in realising innovative solutions for affordable and sustainable provisions. We encourage the involvement of the private sector in our interventions. We train small-business entrepreneurs in applying WASH related techniques in order to generate an income.

Piping systems and rope pumps

Our WASH project in Tanzania, which had suffered delay in 2014, was carried out successfully in 2015. Piping systems were installed in two communities, providing better access to clean drinking water to 22,400 people. Ten schools were fitted with sanitary provisions. In Mozambique, just under forty rope pumps were manufactured and installed over hand-dug wells. A local community in the Handeni district in Tanzania contributed 20,000 Euros to the construction of a water dam. At the same time, we started preparations for school projects aimed at menstrual hygiene, a theme to which Dorcas is planning to devote greater attention.

Results

While our objectives concerning water and hygiene were amply met, the results in connection with sanitation fell short of plan due to miscellaneous causes. A project implemented in Kenya is targeted at a nomadic community, which is more difficult to be persuaded of the need to invest in building a toilet. For a project in Albania, where we cannot effectively implement a sanitation project, we limit the scope of our efforts to clean drinking water. A project in Mozambique was delayed, and we expect to see the results of this project in 2016.



Dorcas mobilises communities so that they will be able to maintain and improve water pumps and piping systems.

9 WASH projects (+ 3 projects with WASH elements) in 7 countries

Spending:

Funds (ex. goods) invested directly into projects:

879,504 Euros

Objectives and results

- Clean drinking water within 1 km distance: 52,505 people (target: 46,700)
- Improved sanitation: 21,309 people (target: 31,600)
- Visible change in hygiene-related behaviour: 57,206 people (target: 44,600*)

* Our 2014 annual report erroneously stated a target of 56,600.

Figures by country

COUNTRY	CLEAN DRINKING WATER WITHIN 1 KM	IMPROVED SANITATION	VISIBLE CHANGE IN BEHAVIOR
ALBANIA	720	40	720
EGYPT	3,930	2,354	5,850
ETHIOPIA	3,679	6,841	8,012
KENYA	12,670	8,119	12,103
MOZAMBIQUE	5,967	1,455	8,120
TANZANIA	24,901	2,500	22,401
ZIMBABWE	638	-	-
TOTAL	52,505	21,309	57,206

Points for improvement and targets for 2016

One of our objectives for 2016 is closer cooperation with other local stakeholders. Also, we aim to make our WASH projects more sustainable using the Sustainability Assessment Tool, which was developed in 2015 and helps identify the degree of sustainability of previous WASH interventions.

Budget 2016: 1,132,792 Euros

Objectives:

- Clean drinking water within 1 km distance: 50,700 people
- Improved sanitation: 36,750 people
- Visible change in hygiene-related behaviour: 49,550 people

3.1.3 Sustainable and fair economic development

Dorcas encourages people to develop their talents and use them to the benefit of others as well. This will help them to establish their own livelihood and create more opportunities for vulnerable groups. With our integrated projects we focus on economic development and food security.

We help people increase their income in various ways. We teach them professional skills that meet labour market demands. We give them access to financial services, help them understand the market, and help them set up and develop supply chains. Improved agricultural methods and care for the environment, the soil and water sources increase resilience against climate change and make higher agricultural yields possible.

Tailor-made courses

In Tanzania, local institutions successfully organised bespoke courses in 2015. The subjects offered were selected by the community and included sewing, bricklaying, growing sweet potatoes and setting up a tree nursery. In some countries, we apply the Farmer Field School model, which is an interactive, practice oriented form of agricultural education, and which has already improved the income of 228 women in Egypt. In some project locations, people - primarily women - received support setting up saving and borrowing groups. Projects in Mozambique and Tanzania have demonstrated that this method successfully improves the financial position of the group members significantly.

Milk on the market

In Ethiopia, two technical schools are closely involved in developing the milk chain. The schools produce milk cans, tools and machines to improve the production and shelf life of milk. This project is a joint venture with local businesses and local and international NGOs, and is co-funded by the Netherlands Enterprise Agency (RVO).

Results

Our 2015 objectives concerning income improvement were amply met. Somewhat lagging behind as a result of the drought in South Africa were the number of households that succeeded in establishing food security. Also, some relatively new projects took more time to show results.



Several economic development projects in Albania made it possible for more than 700 people to generate an income above the poverty line.

37 projects in 11 countries

Spending:

Funds (ex. goods) invested directly into projects:

2,747,095 Euros

Objectives and results

- Households supported in achieving an income above the poverty line: 4,201 (3,865)
- Households supported in increasing their income by 40%: 3,741 (target: 2,560)
- Households supported in producing sufficient food (food security): 2,331 (target: 2,580)

Figures by country

COUNTRY	HOUSEHOLDS WITH INCOME ABOVE THE POVERTY LINE	HOUSEHOLDS WITH INCOME INCREASE OF AT LEAST 40 %	HOUSEHOLDS THAT ARE FOOD SECURE
MOLDOVA	21	0	0
ROMANIA	34	7	0
ALBANIA	720	560	0
UKRAINE	19	17	0
EGYPT	610	850	307
ETHIOPIA	220	102	0
SOUTH SUDAN	733	753	400
KENYA	317	201	598
TANZANIA	1,261	965	458
MOZAMBIQUE	204	214	180
SOUTH AFRICA	62	72	388
TOTAL	4,201	3,741	2,331

Points for improvement and targets for 2016

We will increase our focus on developing entrepreneurship in sustainable chains. In addition, we intend to encourage the exchange of knowledge and experience with the Farmer Field School model among countries. We will strive for closer co-operation with local microcredit organisations on behalf of the cooperatives and their members.

Budget 2016: 2,747,095 Euros

Objectives:

- Households supported in achieving an income above the poverty line: 4,350
- Households supported in achieving income growth by at least 40%: 2,900
- Households supported in producing sufficient food (food security): 2,900

3.1.4 Child development

Dorcas works to offer a safe environment for underprivileged children to grow up in. For this purpose, we have set up various projects to promote good development opportunities for children.

For instance, we support three projects (in Albania, Ukraine and Romania) to enhance the integration of Roma communities into society. Fighting the exclusion and stigmatisation faced by this minority, is an effective means to combat poverty. To achieve optimum results, all parties involved, including the authorities, schools and religious leaders, need to make an effort. In these activities, our sectors of child development, healthcare and sustainable and fair economic development come together.

Training for trainers

In 2015 we organised a training for Dorcas trainers from various project countries addressing child development and child protection. Based on these trainings, we developed a handbook which allows these trainers to organise the same training in 2016 for the social workers in our child development projects, since a survey had brought to light that the social workers involved in our projects come from widely diverse backgrounds. Promoting expertise therefore appeared the opportune thing to do. This training aims to teach our trainers how to deal with different aspects which come into play when working with vulnerable children.

Life skills

In 2015 we also introduced the Life Skills programme, developed by Aflatoun, in some of our project countries (this programme had been launched in Ethiopia earlier). The purpose of this programme is to help disadvantaged children and young people develop their social and personal skills, giving them better future prospects. In 2016 we will provide trainings - in cooperation with Aflatoun - enhancing the competencies of our social workers and other child workers so that they can help children as effectively as possible in developing their skills.

Child sponsorship

Children taking part in our sponsorship programmes receive education, food, medical care and material support. Additionally, our social workers organise social activities and provide socio-emotional support. Importantly, the sponsored child's family/care-givers remain responsible for their child. During 2015, the family/caretakers were actively involved in the majority of sponsorship programmes for the above-stated reason.

For example, they form parent committees that help define priorities. In some of the projects, the children have formed committees in order to participate in decision-making. Our social workers visit the children at home, or, where necessary, at school.

The purpose of these visits is to address the child's needs and any problems the child may have. During 2015, as in previous years, we developed a so-called "phase-out plan" for some of the older children. Based on this plan, the child, the parents and the partner organisation know until when sponsorship continues, thus giving other younger children an opportunity to take part in the sponsorship programme.



Kenian children taking part in our sponsorship programmes receive food, medical care and social and emotional help

Adopt a student

In addition, Dorcas operates an Adopt a Student programme, giving ambitious young people access to higher education. We encourage these students to devote time and efforts to their local community or church, for instance by volunteering in the child sponsorship programme during and after their studies. This worked well in Ethiopia and we aim to promote these positive experiences in other project countries.

14 projects in 8 countries

Spending:

Funds (ex. goods) invested directly into projects:

1,497,289 Euros

Objectives and results

- Children sponsored: 3,029 (target: 3,015)
- Children supported in their personal development: 1,093 (target: 1,122)
- Scholarships for young people: 93 (target: 87)
- Percentage of projects with parent/caretaker involvement at start, during execution and assessment: 85% (target: 65%)
- Percentage of projects with an "inclusive approach" (for instance, projects implementation for evaluation of children with special needs): 88% (target: 45%)

Numbers by country

COUNTRY	TYPE OF PROGRAMME	NUMBER OF BENEFICIARIES
ALBANIA	Roma inclusion	120
EGYPT	Rehabilitation of vulnerable girls	213
-	Day care for disabled children	243
MOLDOVA	Vocational training and career orientation for vulnerable children	93
UKRAINE	Roma inclusion and education for children	149
-	Transition home for teenagers	16
-	Day care for disabled children	50
ROMANIA	Roma inclusion and education for children	164
SOUTH SUDAN	Rehabilitation of street children	25
TANZANIA	Rehabilitation of street children and orphans	20
MOZAMBIQUE	Support for child headed households	150
TOTAL		1,093

COUNTRY	NUMBER OF CHILDREN SPONSORED	NUMBER OF STUDENTS SPONSORED
EGYPT	179	23
KENYA	887	9
LESOTHO	501	39
MOLDOVA	179	-
MOZAMBIQUE	138	-
UGANDA	133	2
UKRAINE	222	-
TANZANIA	421	18
MOLDOVA	369	2
TOTAL	3,029	93

Points for improvement and targets for 2016

- We will conduct a survey on sponsorship programme satisfaction and are hoping for the children to give us a favourable rating. In 2016, Dorcas will train its project co-workers in the areas of child protection and child development. Furthermore, our social workers will be trained to bring the new staff programme in our child development projects. The Roma projects will include activities towards raising the parents' level of income. We aim to revise our current projects for people with special needs to identify the best possible approach to promote inclusion.

Budget:

Funds (ex. goods) invested directly into projects:

1,571,622 Euros

Objectives:

- Children supported in their personal development: 1,466
- Children sponsored: 2,935
- Scholarships for young people: 99

3.2 Social care

Dorcas offers support to the poor, the underprivileged and/or the forgotten, such as prisoners, elderly people, minorities and chronically ill. By offering our material, social and pastoral support, we work to break their isolation and make life somewhat more agreeable for them.

As is the case for many of our efforts, we work together with local partner organisations, involving as many other relevant parties as possible, such as churches, the authorities, volunteers and the community at large. Together we visit people, encourage them, and give incentives for them to (re-)engage with the community. The social care we provide consists of three parts: general material support, family care, elderly care and prisoners' care.

3.2.1 General material support

In Eastern Europe and South Africa we provide material support through many local churches and organisations. In consultation with the local authorities they select the people that match the criteria to receive support often being: poor families, elderly, disabled and chronically ill.

In some countries the material supplies are collected by the local churches and organisations themselves. Most supplies, however, are collected in the Netherlands and are shipped to the various countries: food (from the Dorcas Food Campaign, among others), clothes, blankets, household supplies, etc. Volunteers play a crucial role in reaching out to the target groups in as personal a way as possible and encourage people to (re-)integrate into society.

Results

The number of people we reached out to in 2015 as part of our material support effort, greatly exceeds the planned 37,000, evidencing the high degree of commitment of local organisations and churches to reach out to as many disadvantaged people as possible. Opportunities for the distribution of material support were exceptionally large in South Africa.

12 projects in 6 countries

Spending:

Funds (ex. goods) invested directly into projects:

397,573 Euros

Objectives and results

- Persons supported: 48,936* (target: 37,000)
- The persons receiving support rated the material support with a score of 8.2 on a scale from 1 - 10 (target: 8)

* Two additional shipments with material support were sent to disadvantaged people in Serbia and food was distributed among 1,075 people in South Sudan (disabled and elderly) and Ethiopia (disabled, elderly and homeless).

By country

COUNTRY	NUMBER OF BENEFICIARIES
ALBANIA	503
MOLDOVA	3,591
RUSSIA	1,410
UKRAINE	18,952
ROMENIA	12,480
SOUTH AFRICA	12,000
TOTAL	48,936

Points for improvement and targets for 2016

Based on our Theory of Change, Dorcas and some of its country directors have reflected on introducing a new model: setting up local safety nets integrating material support. This new model means that material support sent from the Netherlands will be gradually reduced while the community itself assumes greater responsibility for its vulnerable people. We will fill in the details of this transition to our new model during 2016.

Budget 2016: 364,914 Euros

Objective:

- Persons supported: 36,000

3.2.2 Family Care

Through our Family Care project and together with local partners, we support disadvantaged families in Eastern Europe, for instance single-parent families, families with one parent having a disability, or families with both parents unemployed.

We provide material, pastoral and psychosocial care and encourage these families to (re-)engage themselves with society.

For this reason, we organise various social activities for the family members. Material support is provided six times a year and includes food, clothing, school supplies, etc.

Results

The number of families receiving support decreased compared with 2014. The main reason for this decrease is that we discontinue our support to families that no longer meet the criteria for help and no new families have begun to receive support. An additional reason is the unrest in Donetsk (Ukraine), which has caused several families from the target group to leave.

6 projects in 3 countries

Spending:

Funds (ex. goods) invested directly into projects:

278,888 Euros

Objectives and results

- Families supported: 1,708 (target: 1,901)
- The families rated the support received with a score of 7.7 on a scale from 1 - 10 (target: 8.2)

By country

COUNTRY	NUMBER OF FAMILIES
ALBANIA	198
MOLDOVA	672
UKRAINE	838
TOTAL	1,708

Points for improvement and targets for 2016

During 2015, Dorcas and its country directors reflected on how to provide support in a way that matches the needs of families. Based on our Theory of Change, we plan to set up two pilot projects aimed at family development involving eligible families, as part of our effort to achieve sustainable improvement of living conditions. We will explore the possibilities of creating social safety nets for non-eligible families.

Budget 2016: 261,168 Euros

Objective:

- Families supported: 1,708

3.2.3 Elderly Care

Our Adopt a Granny programme is intended to support the poor elderly in Africa and Eastern Europe. The elderly poor are a neglected group and often suffer social isolation, for instance as a result of relatives moving to the city or abroad to find employment.

Small pensions and limited welfare services make for challenging living conditions for elderly. Specific to Africa is the phenomenon of elderly taking care of their grandchildren after their own children died of AIDS. Our social workers offer a listening ear, pastoral care, food and more. Furthermore, they organise social activities to prevent these elderly from isolation. Additionally, our partner organisations urge the authorities to pay attention to the plight of elderly and improve services for this group.

New projects and project reviews

In 2015 we embarked on a programme for general elderly care in Shashemene, Ethiopia, and two Adopt a Granny projects were started, one in Bishoftu, Ethiopia, and one in Zaporozhie, Ukraine. In addition, we evaluated Adopt a Granny projects in ten countries. Our aim was to look into the impact of our projects on the well-being of the elderly and the support they receive from the community and the authorities. 328 elderly were interviewed and meetings were held with different parties (social workers, elderly committees, churches etc.), which proved a learning experience both for us and our partners.

Based on this, the conclusion is warranted that the projects contribute to the well-being of elderly to a high degree. They appreciate the material support, which benefits their health. Interaction with social workers encourages the elderly and helps restore their dignity and self-esteem. Besides, the social activities encourages them to be more engaged in community life. One point of attention is, however, the need for more volunteers and the need for volunteers to perform a wider scope of tasks, for reasons of cost efficiency as well as from a social safety net perspective. There is room for improvement concerning the involvement of the authorities and the community in order to increase the sustainability aspect of these projects.

24 projects in 10 countries

Spending:

Funds (ex. goods) invested directly into projects:

1,473,774 Euros

Objectives and results

- Elderly supported through Adopt a Granny: 5,674 (target: 5,404)
- Supported with general elderly care: 496 (target: 510)
- Percentage of elderly exposed to social interaction on a monthly basis via visits and/or social activities: 95% (target: 90%)

By country

COUNTRY	NUMBER OF ELDERY IN A ADOPT A GRANNY-PROGRAMME
ALBANIA	355
ETHIOPIA	715
EGYPT	203
LESOTHO	120
MOLDOVA	1,142
MOZAMBIQUE	121
UKRAINE	820
ROMENIA	901
RUSSIA	804
TANZANIA	493
TOTAL	5,674

Points for improvement and targets for 2016

In a joint effort with our field offices and partners, we will start working on the points for improvement which have surfaced from the review (see above), offering room for sharing knowledge, best practices and experiences. It further emerged from the reviews that in some projects elderly were involved in the care for others, something we intend to encourage in projects elsewhere.

Budget 2016: 1,420,371 Euros

Objective:

Percentage overdue recommendations from the evaluations: 90%



Our Adopt a Granny programmes help us support elderly in Eastern Europe and Africa.

3.2.4 Prisoner care

Prisoners are among the most vulnerable groups in our countries of operation. In general, conditions in prisons are poor. Besides, it is exceptionally challenging for ex-prisoners to re-integrate into society.

Dorcas offers prisoners small-scale material support, pastoral care, personal attention and - where possible - helps them to re-integrate. We also offer personal attention and some degree of material support to the families of prisoners.

Focus on rehabilitation

During 2015 we prepared four new projects, which will be launched in 2016. For two of these projects, and for one project which had started in 2014, the emphasis will be on rehabilitation, including a focus on social skills, vocational training and employment-related motivational training (Tanzania, Romania and Ukraine). 2015 also saw the start of a pilot project in Russia aimed at the re-integration of ex-prisoners. These developments resulted in a shift of emphasis from social care to development

Results

The target set in terms of the number of prisoners supported for 2015 was not met. The main reason for this is the shift of emphasis from material support towards rehabilitation (see above). Relevant programmes are designed for smaller numbers of (former) prisoners.

6 projects in 6 countries

Spending:

Funds (ex. goods) invested directly into projects:

256,165 Euros

Objectives and results

- Prisoners supported: 20,119 (target: 28,000)

By country

COUNTRY	NUMBER OF PRISONS	NUMBER OF PRISONERS
EGYPT	3	150
UKRAINE	24	554
ROMANIA	6	341
RUSSIA	57	10,562
SOUTH SUDAN	2	200
TANZANIA	6	8,312
TOTAL	98	20,119

Points for improvement and targets for 2016

During 2016, our focus will continue to shift towards rehabilitation of ex-prisoners and their families. We wish to learn from different models that apply to this field and share knowledge and experiences.

Budget 2016: 233,872 Euros

Objective:

- Prisoners supported: 29,000

3.3. Disaster response

The number of people in need has increased sharply during 2015 as a result of natural disasters and conflicts. Globally, over sixty million people have been displaced (source: UNHCR Global Trends Report 2015). The magnitude of crises in places such as Syria, Ukraine, Nepal and South Sudan requires humanitarian organisations to be active in many different areas at the same time. This frequently puts pressure on available financial resources.

During 2015, Dorcas invested substantial effort in raising funds for disaster response and capacity building in the field and in our main office. The nature of the crises requires that relief is brought swiftly to the displaced. For this reason, we developed a clear protocol for rapid interventions, performed more cash transfer programmes (this, rather than distributing purchased food or non-food items, will allow people to buy things according to their needs) and launched a pilot project using digital assessment methods (a tablet app allowing Dorcas workers to enter information, save the location and make pictures while the interview with an affected individual is ongoing. This allows data to be stored in a central database for analysis purposes, accomplishing time savings and faster emergency response based on the specific needs of the individuals). In addition, we expanded our cooperation to include other organisations. Furthermore, we focused on programmes aimed at removing the causes of conflicts and natural disasters.



In 2015 Dorcas carried out several projects to support the refugees coming into Greece (Lesbos) and Macedonia

Ukraine

March 2014 saw the start of a conflict in eastern Ukraine. To date, 1.6 million people have fled from their homes and more than 3 million people are in need. Ukrainian winter, with temperatures falling as low as -20 °C combined with the economic crisis make these people extremely vulnerable.

During 2015 we provided relief in the following ways:

TYPE OF SUPPORT	NUMBER OF PEOPLE SUPPORTED
Food relief	15,000
Non-food items such as tents, clothes, heating	4,200
Training about safety , emergency assistance and legal advice through a callcentre	2,730
Help with relocation by giving an allowance for rent, water and electricity and making old buildings habitable again	1,260
Medical help	90

As from 1 December 2015, Dorcas has assumed a leading role in the Ukraine Joint Response, as part of the Dutch Relief Alliance, sponsored by the Dutch Ministry of Foreign Affairs.

Syria

The conflict in Syria has evolved into the largest humanitarian crisis since World War II. 13.5 million people are in need, with 8.7 million people lacking the resources to feed themselves on a daily basis. During 2015, we helped to build two mobile hospitals specialised in care around birth and the care for female victims of sexual violence. In addition, we provided the following support:

TYPE OF SUPPORT	NUMBER OF PEOPLE SUPPORTED
Food relief	33,200
Non-food items e.g, tents, clothing	1,870

Iraq

In 2015, 3.3 million people in Iraq fled from IS. Dorcas has an office in northern Iraq from which we operate a disaster response programme. A medical team operated in seven villages providing care to more than 1,000 people. In addition, we provided the following support:

TYPE OF SUPPORT	NUMBER OF PERSONS/ HOUSEHOLDS SUPPORTED
Training in personal hygiene and care for mother and child	7,020
Hygiene-related items	13,560
Water and sanitation	20*
Food relief	5,550
“Sealing off-kits” to make accommodations winter-proof,	1,130*
Rent allowance	3,350
Protective materials against extreme heat or cold	39,170

*this is the number of households.

In a documentary about our work in Iraq we highlighted the problems in the Middle East. This documentary was broadcast on Dutch national TV and screened in the European Parliament.

Lebanon

Lebanon accommodates an estimated 1.5 million Syrian and Iraqi refugees, making up 25% of Lebanon’s total population. This makes Lebanon the country taking in the highest number of refugees per capita in the world, outdoing the entire European Union. Significantly, many Lebanese are living below the poverty line themselves. In 2015, we supported Syrian refugees, Iraqi refugees and Lebanese citizens living in poverty:

TYPE OF SUPPORT	NUMBER OF PERSONS SUPPORTED
Food relief	11,740
Non-food items For example (an allowance for) winter clothing , blankets , heaters	17,720
Rent allowance	1,720

Horn of Africa

In 2014, Dorcas started rehabilitation programmes in three areas that are in permanent crisis. One programme concerns a flood-prone area in Warrap, South Sudan. We also operate a cross-border programme in Moyale (Ethiopia-Kenya), a region where drought and conflicts inhibit development. With these programmes, we aim to remove the root causes of the problems and develop agriculture and food security. Another aim is to better equip the local civil society organisations and the authorities in preventing disasters.

South Sudan

In 2015, 6,000 residents in five villages in South Sudan formed 110 self-help groups - small groups that try to solve problems through mutual support and by investing small financial contributions. These groups received agricultural and business training. Another training centred around recognising and preventing cattle diseases. This programme has accomplished that more crops are now being grown and cattle are healthier.

By building and repairing water wells, the residents of a total of sixteen villages now have access to clean drinking water. Special water committees received training. Another training was designed for healthcare workers. This programme is focused on improving the position of women.

TYPE OF SUPPORT	NUMBER OF PEOPLE SUPPORTED
Access to medical care and vaccinations	41,180
Access to clean water	13,500
Food and treatment for malnourished children	11,710
Training in hygiene	15,600

Ethiopia and Kenya

In Moyale, 7,440 residents from fifteen villages formed, and were supported by, self-help groups. During 2015, the groups grew heat-resistant crops on 110 hectares of land. In addition, three tree nurseries were set up, 114 ha. of grassland was improved and a drip irrigation system was installed for growing vegetables.

TYPE OF SUPPORT	NUMBER OF PEOPLE SUPPORTED
Access to drinking water for humans (and animals) the construction of two reservoirs	16,000
Distribution of water and water filters	26,040
Better accommodation	315

Europe: refugees

During 2015, more than one million refugees and migrants crossed the Mediterranean in a life-threatening attempt to reach Europe. It is one of the largest migratory flows since World War II. Most refugees trying to travel from Turkey to Greece in ramshackle boats, flee from the violence of war in Syria, Iraq and Afghanistan. En route they suffer exploitation and are in great need of food, clothing, blankets, sanitary facilities and legal assistance.

In 2015, Dorcas set up projects on Lesbos (Greece) and in Macedonia to help refugees. We also sent shipments with sleeping bags, blankets, clothing and other relief supplies to Hungary, Serbia, Lesbos, Macedonia and Albania.

TYPE OF SUPPORT	NUMBER OF PEOPLE SUPPORTED
Food relief	104,000
Sleeping bags, blankets and / or clothing	14,000
Transportation for pregnant women, disabled people, elderly from the beach to refugee camps.	4,500

Other crises

- Early 2015, Mozambique was hit by yet more devastating floodings. Together with Oxfam, Tear Fund and local organisations we helped 400 families providing them with food, blankets and clothing.
- In April, forest fires destroyed 295 homes in Zabaykalsky, Russia. Through a local organisation, Dorcas helped 1,000 people, supplying medication and dressing materials.
- In the Tanzanian district of Ngorongoro, sustained drought and failed crops jeopardise the food security situation. Dorcas and a local partner supported 1,670 residents of three villages with food and training in food preservation.
- In April and May, Nepal was hit by devastating earthquakes. Dorcas, participating in the Christian Emergency Relief Cluster, decided to take immediate action. We joined a team that travelled to Nepal to distribute materials for emergency shelters, together with Tear and Mission East. Five projects supported by Dorcas helped 6,110 people supplying them with building materials, access to clean water and sanitation.
- A disaster response programme was launched in South Africa in 2015 for victims of the drought situation caused by El Niño. Ten food relief distribution centres were set up and people eligible for this relief were identified. Distribution started early 2016.
- Likewise, in Ethiopia a disaster response programme was launched for the victims of the drought caused by El Niño. The programme is aimed at supplying water and food.



In 2015, Dorcas worked hard to raise enough funds for emergency aid and to increase the capacity in the field offices and at the Dutch office. We were able to help more than 70,000 people with food, non-food items, healthcare, shelter and WASH.

People supported with disaster response - totals per country

COUNTRY	TYPE OF SUPPORT	NUMBER OF PEOPLE SUPPORTED
UKRAINE	Food relief, non-food items, healthcare, shelter, training about safety	23,290
SYRIA	Food relief, non-food items, healthcare	35,450
LEBANON	Food relief, non-food items, shelter	24,350
IRAQ	Food relief, non-food items, healthcare, shelter, WASH	70,880
ETHIOPIA	Food relief, water	43,000
KENYA	Food relief, water, shelter	6,805
SOUTH SUDAN	Food relief, healthcare, WASH	41,180
EUROPE REFUGEES: (ALBANIA, GREECE, HUNGARY, MACEDONIA, SERBIA)	Food relief, blankets, clothing, transportation	118,000
MOZAMBIQUE	Food relief, clothing, blankets	1,640
RUSSIA	Medicines, first aid kits	1,000
TANZANIA	Food relief	1,670
NEPAL	Corrugated sheets, goods, WASH	6,110
TOTAL		373,375

The frequency and/or duration of the support provided differs per situation and per country.

Points for improvement and targets for 2016

In 2016, we will focus on expanding our disaster response programmes, encouraging innovation, capacity building of local partners and bringing our disaster response programmes in line with sustainable development goals.

Below we list a number of focus areas per country.

- Syria: expansion and improvement of our health programme, capacity building of staff.
- Ukraine: greater focus on restoring livelihood or providing alternative livelihoods.
- Iraq: assistance to repatriated displaced upon return and in developing their livelihood.
- Lebanon: the setting up of community centres (services centres) for psycho-social support for refugees and poor host communities.
- Horn of Africa: consideration for the underlying causes of conflict and migration by linking disaster response to programmes in the field of agriculture, vocational training and conflict mediation.

3.4 Partner Development

In 2015 we re-emphasised capacity building and empowerment of our local partners, based on previously determined development goals per country. Our main themes during 2015 were: reflecting on our Theory of Change with the partner organisations, policy influencing, management training and sector-related trainings.

Moreover, in our Theory of Change the role for our partners was re-defined and clarified, and this was presented and explained to our partners. Dorcas and its partners reflected on the various roles and responsibilities each has in helping to create flourishing communities.

Identifying opportunities

In all countries, the staff from the partner organisations received training in various aspects of capacity building, for instance cooperating with government institutions, policy-influencing and acquiring grants/subsidies. In 2014, together with Tearfund UK, we initiated a pilot project in Kenya to involve churches and communities in development work. Training courses help them identify opportunities in their society of which they were unaware. We continued to offer these trainings throughout 2015. Follow-up sessions were organised for churches that participated. The effect of this approach is that local communities take initiative and responsibility in development work more readily.

Mutual learning

In Albania, Russia and Moldova, we helped to create mutual learning opportunities for partner organisations, sharing success stories and failures. Practical trainings provided a greater understanding of certain themes, such as improved microcredit management, engaging local churches in projects and enhancing the inclusion and participation of disabled persons, women and minorities. Partners exchanged know-how, experiences and innovations in preventative healthcare. Furthermore, some organisations took training courses to improve management.

Prospect for 2016

2016 is the closing year of our current policy period. In this year, we will also develop plans for further capacity-building of our local partners as part of our new strategic plan covering the period from 2017 to 2021. Moreover, a training course addressing the personal development and protection of children will be conducted with 150 social workers and others taking part. The aim of this training course is to enhance the quality of our projects related to child development and improving the capacities of our child workers.



Training of staff and partner organisations had a special focus in 2015.

3.5 Monitoring and Evaluation

To an increasing degree, development organisations are expected to demonstrate the efficacy/impact of their programmes in terms of accomplishing sustainable changes for their target group.

In practice, this may prove rather difficult, since impact is the product of the interaction between many different factors for which no individual organisation can take full credit. It is nonetheless important for development aid organisations to identify to which extent and in which manner they contribute to changes in the long run.

Central to this question are the learning experiences acquired, understanding change processes and gaining new knowledge with a view to enhancing the quality of programmes. Internally, this process is coordinated by Dorcas' Monitoring and Evaluation Department.

For Dorcas, the essence of development is about people in relation to each other and their environment. The focus is not so much on the products delivered by a programme (for instance, water wells), but rather on the changes in how people, groups and organisations conduct themselves, relate to each other and act, and which activities they perform. Dorcas' programmes therefore focus on building the capacities of people, groups and organisations that are ultimately responsible for improving the living conditions within their communities so that they may flourish. In 2015, Dorcas finalised its "Philosophy of Change", which presents a clear definition of this notion and which states how Dorcas hopes to contribute to sustainable change for its target group. As a rule, these change processes are not easy to express in figures. For this reason, Dorcas will need to organise its system for planning, monitoring and evaluation in such a way as to allow for a clear distinction and analysis of these processes. During 2016, the Monitoring & Evaluation department will probe several tools and methods to identify the optimal model in terms of capability and suitability for the organisation.

Evaluations

Five evaluations were conducted in 2015, two of which simultaneously in multiple countries: an evaluation of our elderly care programme (see Section 3.2.3) and of our microcredit programme (Moldova and Romania). The latter evaluation confirmed that the large majority of the target group had successfully set up profitable businesses, particularly in greenhouse production. However, it also brought to light that it is difficult for the most disadvantaged population groups to start a successful business, largely as a result of a very low level of education, lack of working experience and the presence of social and economic problems. The evaluation produced the recommendation to intensify our counselling efforts and allow sufficient time to process the information. We must also ensure that the course contents are compatible with the level of the target group.



In 2015, nearly 6,000 people in Mozambique had access to clean drinking water within 1 kilometer of their homes for the first time.

3.6 Partner Organisations Overview 2015

Albania

Diakonia Agapes – Tirana
 Emanuel Mission Foundation – Korça
 Family Health Care Association – Korça
 Integration Association Tropoja – Bajram Curri

Moldova

A.O. El-Sadai – Chisinau
 Asociatia de Binefacere ‘Elim-Moldova’ – Singerei
 Baptist Evangelical Church – Rezina
 Christian Foundation Titus – Telenesti
 Dinar – Chisinau
 Emmanuel Baptist Church – Balti
 Hope to Children – Floresti
 The Salvation Army – Chisinau

Ukraine

Charitable Organisation ‘New Hope Center’ – Zaporozhe
 Dobra Vistka – Krivoy Rog
 Favor – Krivoy Rog
 Good Samaritan Children’s home – Nagydobrony
 Khortitsa Baptist Church – Zaporozhe
 Light of Resurrection – Donetsk
 New Beginning – Mukachevo
 New Life – Mukachevo
 Phoenix – Mukachevo
 Reformed Church – several locations
 Ukrainian Gospel Mission – Lutsk

Romania

Baptist Church Negresti – Vaslui
 Christian Center Betania – Oradea
 Christian Foundation Diakonia – Cluj-Napoca
 Lord’s Army Association – Gherla

Pro Christo et Ecclesia Association (CE) –
 Targu Mures, Zalau, Oradea
 Tamasz association – Vársolt, Zalau

Russia

ADRA – Moscow
 Charitable fund Evangelskoe Miloserdie – N. Tagil
 Charitable fund ‘Gorod Miloserdya’ – Orenburg
 Charitable fund Nadezhda Est – Tula
 Charity fund ‘Ruka Pomoschi’ – Stavropol
 NOMCC – Vladikavkaz
 The Peacemakers – Penza

Egypt

Bishopric of Public, Ecumenical and Social Services (BLESS)
 Evangelical Church
 Kasr El Dobarah Evangelical Church (KDEC)

Ethiopia

Addis Hiwot Integrated Sustainable Development Organisation
 (AHISDO) – Addis Ababa
 Bole Kifle Ketema Ideroch Council – Addis Ababa
 Ethiopian Guenet Church Development
 and Welfare Organisation – Addis Ababa
 Ethiopian Mulu Wongel Amagnoch Church Development
 Organisation – Addis Ababa
 HOPE Enterprises – Addis Ababa
 Life in Abundance – Jimma
 Selam Awassa Business Group – Awassa

Kenya

Anglican Church of Uganda, Kisiizi Hospital – Kabale, Uganda
 Kitise Rural Development – Kitise, Mwanja, Makueni
 Muangeni Rural Development – Ikutha



Muthetheni Parents Committee – Muthetheni
North Gem Community Development Program – Siaya
Redeemed Gospel Church – several locations
Shokut Naretoi Community Project – Naretoi
Wikivuvwa Development Action – Mwingi

Lesotho

Centre for Impacting Lives (CIL) – Maseru, Lesotho

Mozambique

Assemblia De Deus Africana -
Avante na Fe Ministries – Inhaminga
Kubatsirana – Ajuda Mutua
Shingirirai – Chimoio

Sudan

Life in Abundance International
St. Joseph Vocational Training Centre – Khartoum

Tanzania

ELCT - Terrat Lutheran Parish – Arusha
Free Pentecostal Church of Tanzania – Handeni
International Evangelism Church – Arusha
Magugu Lutheran Parish – Babati/Kongwa
New Life in Christ – Kilimanjaro
Olokii Lutheran Parish – Arusha
Sanya Juu Roman Catholic Church – Siha

Zimbabwe

Diocese of Mutare, Community Care Program – Manicaland
Reformed Church in Zimbabwe, Community Based Aids
Programme – Masvingo

South Africa

iThemba Projects – Sweetwaters
Tabitha Ministries – KwaZulu Natal
Tsibogang Christian Action Group – North West Province
Zimele Developing Community Self-Reliance – KwaZulu Natal
Zoë-Life Innovative Solutions – KwaZulu Natal

South Sudan

Catholic Diocese of Wau – Wau
Diocese of Rumbek with the
Episcopal Church of Sudan – Rumbek

Disaster response

Catholic Diocese of Wau – Wau, South Sudan
Charitable Fund, Mutual Support Center
'Save Ukraine' – Ukraine
Favor – Krivoy Rog, Ukraine
New Beginning – Mukacheve, Ukraine
Ethiopian Muluwongel Amagnoch Church Development
Organisation (EMWACDO) – Ethiopia
Mennesker i arbeid (People at Work) – Lesbos, Greece
Regional Charitable Public Fund for Support of Spiritual
Development of Society 'Predanie' – Russia
Sundar Dhoka Saathi Sewa – Nepal
World Renew – Nepal
Mission East – Nepal
Value Partners – Macedonia

several partners in Lebanon, Syria and Iraq



A close-up photograph of a man and a woman. The man on the left is wearing a black cap and a black jacket, looking directly at the camera with a slight smile. The woman on the right is wearing a black hooded jacket and a blue scarf, smiling warmly. In the background, a house with a grey roof and a window is visible, along with another person in the distance.

Disaster response and reconstruction

For Lyudmyla and her family, the war in Ukraine was literally around the corner. Armed fighters hid close to their family home. Explosions were a daily phenomenon. “Each night when we went to bed, we weren’t sure if we’d wake up the next morning”, Lyudmyla explains. The fear and tension rose to such levels that the family decided to move to relatives to wait out the war. But the end of the war seemed as far away as ever.

Lyudmyla’s husband realised that he and his family had no other choice than to start a whole new life. The family moved once more, to the far west of Ukraine this time. The family chose Uzhgorod as their new hometown, and even though it was safe and the war was far away, starting a new life proved quite a challenge. With the help of some financial, practical, and mental support provided by project workers, the family feel they are not alone.

Lyudmyla’s family is one of thousands of families in search of a safe haven in the west of Ukraine. Dorcas offers help to displaced people and to families building a new life in a safe part of Ukraine.

The programmes described in Chapter 3 were partly made possible by the financial and material support as well as the prayers of our supporters' base. We are committed to engage them - and new interested people - in our work as much as possible, to raise money and collect goods in order for us to continue our work and to help even more people.

4.1 Fundraising

Our supporters' base is a highly diverse one. To address them effectively, we deploy various fundraising methods.

Below, we list our 2015 fundraising results, broken down per target group or income source. For the purpose of comparison, we have presented our 2015 target in the left-hand column and our results for 2014 in the right-hand column. The following paragraphs will discuss in greater detail the different elements where many thousands of volunteers play an indispensable role.

Fundraising result by target group/source

TARGET GROUP / INCOME SOURCE	2015 TARGET	2015 RESULT	2014 RESULT
PRIVATE DONORS	7,400,000	7,326,857	7,238,401
WORK GROUPS/SCHOOLS	595,000	168,709	241,737
CHURCHES	605,000	879,170	743,717
SHOPS	2,200,000	2,560,859	2,236,086
GOODS INCL.	5,200,000	5,487,484	5,642,437
SALES OF GOODS	425,000	407,974	413,126
BUSINESSES	1,400,000	1,138,707	1,112,303
DUTCH FUNDS	1,150,000	1,450,021	1,102,971
INSTITUTIONAL FUNDS	5,560,000 (incl. unspent funds)	8,207,704 (incl. unspent funds)	2,997,330
DORCAS FUNDRAISING ORGANISATIONS	95,000	136,482	146,302
FIELD OFFICES	1,394,000	508,975	983,603
TOTAL	26,024,000	28,272,942	22,858,012

We received a lot of income that we could spend on disaster response. With crises and disasters in the world dominating the headlines, people are more ready to donate. This may create the (false) impression that our targets were met. However, donation intake for Dorcas-operated development projects declined. As there is less attention for these in the media we notice that this requires extra investment, for example, e.g. through active customer relationship management for individual development projects.

Code of Conduct

Dorcas' fundraising activities are in conformity with the Code of Conduct as defined by Goede Doelen Nederland, the Dutch branch organisation for charities. For this Code of Conduct, please refer to www.goededoelennederland.nl. This Code states in detail how to raise funds in a respectful and reliable way and in a spirit of openness, while demonstrating cost-consciousness and good judgement.

4. Fundraising and communications

Private donors make up the majority of our supporters base. We keep them informed of our activities through various media, such as the Dorcas Journaal magazine, our digital newsletter and sponsor reports.

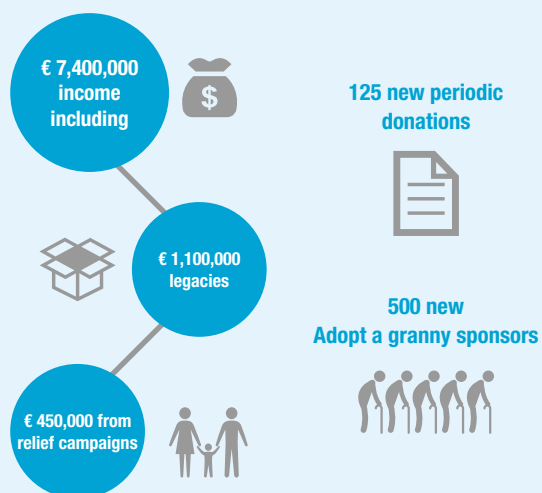
Clean Drinking Water and Adopt a Granny

In the summer of 2015, we launched our Clean Water campaign, aimed at raising awareness of the importance of clean drinking water. We called on people to limit their liquid intake to water-only over a longer period of time and to donate the money saved to our operations. Two hundred people took to the challenge.

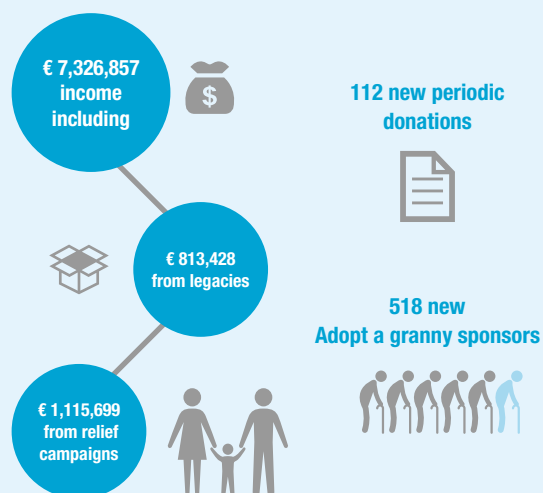
In late 2015, we introduced the Adopt a Granny campaign to raise money for the care for poor elderly in Eastern Europe and in Africa. This campaign was brought to the attention of the public through traditional media (Groot Nieuws Radio, Reformatorische Omroep) and social media.

Results private donors

Targets in 2015



Results in 2015



We received a total of 29 legacies. The unpredictable nature of this type of fundraising explains why income lagged behind our target.

An objective of ours was to improve our relationship with major donors. We identified this target group in greater detail and started a more active CRM approach.

4.1.2 Volunteers in shops and work groups

Across the Netherlands, many people put in efforts for Dorcas on a voluntary basis week after week. They work in our Dorcas Shops, clothes depots or work groups. Likewise, during our annual Dorcas Food Campaign we mobilise thousands of volunteers.

Dorcas Shops

25 Dorcas Shops are scattered across the Netherlands, selling primarily second-hand goods and 1,500 volunteers staff these shops every week. The shops are managed independently: each shop has its own informal board. The income minus costs will be invested in Dorcas projects.

In order to strengthen our relationship with the Dorcas Shops, we grouped the shops according to region and introduced regional consultation meetings. The main office appointed relationship managers for every shop, redefining their role. Furthermore, the handbook for the Dorcas Shops was updated while standard operating procedures were mutually agreed on. The unique characteristics of our shops was also made more manifest.

Results from our Dorcas-Shops

Goals in 2015



Dorcas Shops will contribute 2.2 million Euros to our projects, a 10% increase.

Results in 2015



Dorcas Shops contributed 2.56 million Euros to our projects, a 14.5% increase.

Work groups, schools, churches

Work groups, schools and churches that support Dorcas are coached by our Groups team. One of the main campaigns that this team organises with the groups is the Dorcas Food Campaign. Team members also regularly give lectures and presentations. In 2015 they did so on 24 occasions.



Visitors of the Dorcas Experience Day had the opportunity meet the staff and to see what Dorcas is doing.

Dorcas Food Campaign 2015: Shop for some extra groceries!

The Dorcas Food Campaign is an excellent occasion to draw attention to Dorcas' activities. In 2015 tens of thousands of people came into contact with Dorcas during the Food Campaign Week. And what is more: many of them are now themselves actively engaged in collecting or donating food or money for the most deprived in Africa and eastern Europe. The invitation to "shop for some extra groceries", which was also the 2015 Food Campaign's theme, was met with an enthusiastic response. We provided a grocery list of items that we would like people to collect and donate, as a result of which we could prepare and dispatch 33,451 food parcels. The message came through loud and clear in 578 supermarkets, 346 churches, 37 schools and many other places all across the Netherlands: Dorcas provides help to the poorest of the poor!

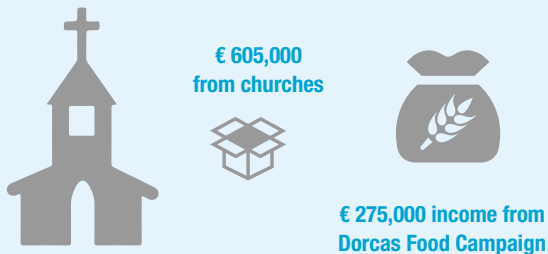


Reinforcing relationships with churches

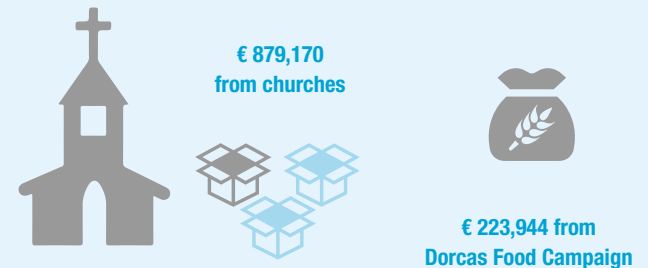
In 2015, we worked on our relationships with churches. We undertook extensive research into our church supporters base. We wanted to find out how they had come to know Dorcas, how they feel about Dorcas and how we could improve our interactions with churches.

Revenues generated by our volunteer groups

2015 targets



2015 results



Our Groups team sent seven different mailings to church denominations, individual churches and parishes during 2015. Churches donated generously for the various disaster response campaigns and income from the churches therefore exceeded by far the estimated income.

4.1.3 Businesses

Dorcas sees businesses as more than just important donors. They are also partners in development cooperation. Our Businesses team organises fundraising activities and strives to maintain good relationships with businesses and organisations.

These relationships include associations of entrepreneurs clubs and service clubs, such as the Lions Club and Rotary Club as well as Dorcas dedicated entrepreneurs' groups. These dedicated groups comprise entrepreneurs and organisations from specific regions, who jointly engage themselves in our work and have a special attention in corporate responsibility. We keep our business relationships informed of our operations through our Connect magazine and digital newsletters. They are given the opportunity to visit the projects themselves to see the impact of their contribution.

Dining on Noah's Ark

As important as it is for us to connect with new entrepreneurs, it is equally important to bolster existing relationships. In March 2015, we organised the Dorcas Dinner for Friends on "Noah's Ark" in the city of Dordrecht. We used this opportunity to tell our guests about the importance of clean drinking water.

The dinner generated 21,000 Euros in income, which allows us to give 1,500 beneficiaries in our project areas access to clean drinking water. Our targeted CRM approach introduced us to 200 new businesses and organisations that offered their know-how and services. The number of active relations with companies rose from 680 to 770.

Revenues from businesses

2015 targets



2015 results



Where income targets were not met, this was due to disappointing results from our relation management. They were, however, at the same level as those for 2014.

No new major donors were recruited in 2015. On the other hand, however, 90 new businesses have started sponsoring us with smaller financial contributions. In retrospect, it must be conceded that the campaigns were too small-scale to generate sufficient income.

4.1.4 Dutch funds

Through project proposals we bring our work to the attention of equity funds. One of those funds is Stichting EO Metterdaad, which funds development projects through various organisations.

Project objectives and activities carried out to achieve those objectives are listed in our project applications. A detailed report will be sent to the foundation upon completion of a project. The main purpose of these reports is to highlight to what extent our support impacts the lives of the most deprived in the project's territory.

Relationship management

We have strengthened our relationship with some of our relations by visiting them or inviting them to the Dorcas office. In addition, we invited foundations to the Dorcas Dinner for Friends (see previous paragraph) as well as to the premiere of the Long Road Ahead documentary. We have used existing and informal networks, the internet and databases to find new contacts.

Travelling with Faith, Hope and a Lot of Love

In order to get more people involved in our operations and to increase our revenues through EO Metterdaad, the TV crew working for the programme "Geloof en een Hoop Liefde" ("Faith, Hope and a Lot of Love"), produced by the Dutch Evangelical Broadcasting Corporation EO, joined us on our visits to projects in Mozambique and Ukraine.

Revenues from Dutch funds

Targets in 2015



€ 1,150,000

Results in 2015



€ 1,450,021

including € 125,000
from new foundations

During 2015 we submitted 42 project applications, 30 of which were approved and only seven were rejected. The remaining five were moved forward to 2016. Sixteen funds received a total of 29 reports.



A TV crew working for the Dutch Evangelical Broadcasting Corporation with Tooske Ragas visited several child development projects in Mozambique.

Some of the funds that supported us during 2015:

- De Hofsteestichting awarded a total amount of 55,000 Euros for various projects.
- The Aqua for All foundation donated 36,230 Euros for our WASH project in Shokut, Kenya.
- A 150,000 euro donation was received from the Dioraphte foundation benefiting the Community Development Training Centre in Wau, South Sudan.

4.1.5 Institutional Fundraising

Our Institutional Fundraising team focuses on acquiring grants from governments, embassies and other official bodies.

Moreover, this team raises funds from international organisations, such as the European Union, the United Nations and the World Bank.

Institutional fundraising is also taking place from our field offices. Staff in the field often know best how to receive financial support from government bodies as well as from local and international organisations. Furthermore, our on-site co-workers received specific training and coaching in institutional fundraising. When drafting and developing proposals, we do not only use our expertise, but we also involve external consultants.

Strengthening and expansion of relations

We hired an institutional fundraiser. Institutional fundraising has since been given more attention. For example, we have put in an effort to build an expand relations with a variety of networks and (government) bodies. Our primary aim was to seek greater collaboration with networks dealing with programmes related to WASH and health. In order for us to strengthen our ties with various partners, we attended and participated in meetings more frequently.

Revenues from institutional fundraising

Targets in 2015



€ 5,560,000
via Dorcas NL



€ 1,489,000
Field Offices

Results in 2015



€ 8,207,704
inc. funds unspent via
Dorcas NL



€ 691,913
Field Offices

We submitted applications to the Dutch Ministry of Foreign Affairs via the Dutch Relief Alliance to offer humanitarian aid in Syria, Iraq, South Sudan, Ethiopia and Ukraine. All applications were granted, amounting to more than 7.8 million Euros in total. We received an additional 1.75 Million Euros as part of our Strategic Partnership with the Ministry in 2014 for relief aid in the Horn of Africa.

4.1.6 Dorcas Fundraising Organisations

Autonomous organisations in Hungary and the United States are dedicated to fundraising for Dorcas. Both offices are managed by their own board. Each board also contains a director from the Netherlands.

Dorcas Hungary

In the 1990s, on account of Hungary's EU membership and the developments triggered by this membership, it was decided that Hungary would no longer be a target country for Dorcas. Dorcas Hungary's objective was to support the churches in their diaconal ministry and to raise funds for Dorcas projects in other countries. Dorcas is operating a training centre and a camping site near the city of Debrecen which for many years had been used for trainings aimed at church leaders. In 2015 it was mutually agreed with the Dorcas Hungary board that the organisation will continue as an autonomous entity limiting its operations to offering support to churches in Hungary in their diaconal ministry.

Dorcas America

Dorcas America went through a restructuring process late 2014/early 2015 and relocated from its New Jersey office to Colorado. New staff were hired. The US office ran a conspicuous campaign starting its own Adopt a Granny scheme. By the end of 2015, it had found 25 sponsors. Two funds secured an additional 200,000 dollars for projects in Iraq and Egypt. Dorcas America is looking to expand its supporters base in 2016 so that it can support more projects of Dorcas.

4.1.7 Logistics and Transport

The clothes and goods we collect are received by one of our 200 depots. Hundreds of volunteers help us week after week sorting and processing the received items before they send them to our Andijk office, from which the goods will be sent to the project countries.

The entire process - from receipt to shipment - is supervised by our Logistics team. The team is also responsible for organising the transport in connection with our annual Food Campaign. On top of their recurring tasks, the Team assisted in collecting goods for emergency relief among refugees.

Improved logistics

In 2015, we optimised our internal logistical process. Our logistics handbook has been revised such that the process is clear for all those involved. Also, we have upgraded our vehicle fleet (lorries). We have cut the number of trailers while the remaining trailers will be used more efficiently.

123 shipments

During 2015, we carried out no fewer than 123 international shipments representing a total value of more than 5 million Euros. The goods were mostly intended for our social care programmes and child sponsorship programmes.

Thirteen shipments were dispatched to offer relief to refugees and other displaced people in Syria, Ukraine, Serbia and Greece (Lesbos). One special shipment involved a container with items such as solar panels, tools and sewing machines, which were sent to Mozambique for vocational training purposes.



Dorcas offers personal, social and material support to families of prisoners, for example this family in Russia.

Number of shipments and their destination

COUNTRY	NUMBER OF BENEFICIARIES
EASTERN EUROPE	
ALBANIA	9
GREECE (LESBOS)	3
HUNGARY	6
MACEDONIA	1
MOLDOVA	18
ROMANIA	23
SERBIA	3
UKRAINE	43
AFRICA	
KENYA	1
LESOTHO	2
MOZAMBIQUE	1
SOUTH AFRICA	11
MIDDLE EAST	
SYRIA	2
TOTAL	123

We also carried out eighteen shipments to Romania and two to Hungary for commercial purposes. The total income from the sales of goods amounted to 407,974 Euros.

4.2 Communications

Our Marketing & Communications team endeavours to get as many people as possible involved in Dorcas' mission, and in doing so supports our fundraising activities. Additionally, the team is responsible for all our external corporate communications and also provides assistance in communications across all levels of the organisation. We share the story of Dorcas using various channels. In addition to the Dorcas Journaal magazine we publish newsletters for different target groups.

We issue press releases for the media and contribute to articles on a regular basis, thus reaching out to people who are not (very) familiar with Dorcas yet. In the process, we have also strengthened our ties with the Reformatorische Omroep (Christian Broadcasting Corporation) and Reformatorisch Dagblad (Christian daily newspaper).

We had 578 mentions in online publications during all of 2015, realising a potential reach of 65 million views. The Dorcas Food Campaign, with mentions in 82 articles, was the campaign achieving the largest reach, immediately followed by the emergency relief campaign launched in connection with the refugee crisis in Europe, with mentions in 81 online publications.

PUBLICATIONS	2014	2015
Number of subscribers to Dorcas Jouraal	82,820	78,743
Number of subscribers to digital newsletter	22,002	21,979
Number of subscribers to letter with prayer points	1,903	1,993
Number of subscribers to Connect for companies	1,734	1,616

Online Communications

We use the Internet to interact with users interested in our work and with our supporters’ base, presenting our activities using our website, Facebook page, Twitter account and YouTube channel. For instance, during 2015 we shared 25 YouTube videos to show our activities and their impact. There was a significant increase in online interactions with our supporter base during 2015.

Dorcas Experience Day

On 16 May 2015, we organised the Dorcas Experience Day in Lelystad, celebrating our 35th anniversary. Nearly of 250 donors, volunteers, co-workers and other stakeholders joined us on this day of celebration. We also used this occasion to present the book entitled “Strijder voor Gerechtigheid” (Fighter for Justice), a biography about Dorcas founder Mr. Dirk Jan Groot. Other contributors to the day were Mr. Andries Knevel, and Mr. Joël Voordewind.

Dorcas no. 1 in donor-friendliness

On 29 September, Dorcas was declared the most donor-friendly organisation based on a survey by a Christian charity pollster (Christelijk Charitatief Peil), the fifth in a series of surveys on brand recognition and appreciation of good causes and donor behaviour among Christians, for which it received the “With Compliments Award”, 1,000 euros as well as a certificate, made available by WITH, accountants in non-profit.

Film documentary “Long Road Ahead”

Long Road Ahead is a film documentary showing the plight of displaced people and refugees from Iraq. Dorcas was involved in the making of this documentary. The premiere of the documentary, which took place in Utrecht on 14 September, received nation-wide attention and was later also screened in the European Parliament and the Dutch House of Representatives. The documentary also gained media coverage, with the producers making an appearance in Pauw, a high-profile late night talk show on Dutch TV, and on national radio.



Online communication



2,302

The number of Facebook users following us on Facebook increased from 1,317 to 2,302



2,075

Twitter there was an increase from 1,757 to 2,075 followers

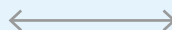


224,077

An increase of 185 985 people to 224,077 (unique visitors)



NOTABLE



Facebook is used more as a supporting media for campaigns. For example: the Clean Water Campaign, where users could register to participate and share experiences with other users.

Google Adwords helps more people find Dorcas. Advertising on Facebook also brings new visitors to our website.

Brand Strategy

During 2015, we examined Brand Strategy options for Dorcas, the results of which will be elaborated further in connection with our new Strategic Plan in 2016. Furthermore, we are exploring the option of using online marketing to help us engage all our target groups in our work in a digital way.



Clean drinking water and good sanitation is crucial for the well-being of people.



Adopt a granny

We could, and felt we should, do something for vulnerable people, old or young”, says Arianne Dekker from the Netherlands. Together with her family, Arianne is sponsoring 74 year old Elizaveta from Moldova. “I don’t donate money “just like that”, but I support a person with a name and a story.” Arianne is one of the many sponsors supporting thousands of elderly people in Eastern Europe and Africa.

Elizaveta lives in a small house together with her daughter and son-in-law. Her daughter has health issues, as does Elizaveta herself. She must make ends meet on a small pension. With Arianne’s financial support, Elizaveta and her family receive social support from social workers, as well as practical support, such as food parcels.

5.1 Balance Sheet on 31 December 2015

(in €)

ASSETS

FIXED ASSETS

Intangible fixed assets (B1)
Material fixed assets (B2)

CURRENT ASSETS

Stocks (B3)
Receivables (B4)
Liquid assets (B5)
TOTAL

EQUITY AND LIABILITIES

Reserves and funds (B6)

Reserves

Designated reserve financing assets

Continuity reserve

Funds

Designated funds projects

LIABILITIES

Long term liabilities (B7)
Short term liabilities (B8)
TOTAL

	December 31st 2015	December 31st 2015	December 31st 2014	December 31st 2014
Intangible fixed assets (B1)	290,632		415,625	
Material fixed assets (B2)	2,721,609	3,012,241	2,310,258	2,725,883
Stocks (B3)	1,341,116		1,242,735	
Receivables (B4)	1,375,139		742,297	
Liquid assets (B5)	4,554,707		4,851,128	
		7,270,962		6,836,160
TOTAL		10,283,203		9,562,043
Reserves and funds (B6)				
Reserves				
Designated reserve financing assets	2,940,379		2,200,000	
Continuity reserve	488,381		1,865,922	
		3,428,760		4,065,922
Funds				
Designated funds projects		2,630,665		3,109,789
LIABILITIES				
Long term liabilities (B7)		407,141		503,600
Short term liabilities (B8)		3,816,637		1,882,732
TOTAL		10,283,203		9,562,043

5.2 Statement of Income and Expenditures 2015

(in €)

	<i>this year</i>	<i>this year</i>	<i>budget this year</i>	<i>budget this year</i>	<i>last year</i>	<i>last year</i>
INCOME						
Income own fundraising (S1)						
General donations	2,919,995		4,150,000		3,611,838	
Legacies	813,428		1,100,000		813,467	
Project donations	6,677,877		5,939,000		5,578,120	
Donations in kind	5,487,483		5,200,000		5,642,437	
Gross profit sold items	3,104,546		2,625,000		2,649,213	
		19,003,329		19,014,000		18,295,075
Income joint appeals (S2)		189,056		150,000		31,407
Income third party appeals (S3)		838,591		1,000,000		961,560
Government grants (S4)		6,399,423		5,860,000		2,632,127
Interest (S5)		12,404		16,000		28,935
Total income		26,442,803		26,040,000		21,949,104
EXPENDITURES						
Spent on objectives (S6)						
Awareness	870,402		885,887		822,605	
Relief and Rehabilitation	7,780,668		5,562,018		3,120,977	
Development	7,916,514		7,333,458		6,655,371	
Social care	7,850,821		7,597,255		7,595,205	
		24,418,404		21,378,618		18,194,158
Spent on fundraising (S7)						
Costs own fundraising	1,939,667		2,069,097		1,923,723	
Costs joint appeals	11,714		21,029		19,247	
Costs third party appeals	39,522		81,717		83,122	
Costs acquisition government grants	187,496		251,858		170,177	
		2,178,399		2,423,701		2,196,269
Management and administration (S8)						
Costs management and administration		962,286		950,257		805,283
Total expenditure		27,559,089		24,752,576		21,195,710
RESULT		-1,116,286		1,287,424		753,394

RESULT APPROPRIATION 2015

Added to/withdrawn from:

Designated reserve financing assets
 Continuity reserve
 Designated funds projects

740,379
-1,377,541
-479,124
-1,116,286

ATTRIBUTION OF COSTS

Attribution	objectives				spent on fundraising					management and admin,	totals			
	awareness	relief and reha-bilitation	development	social care	own fundraising	joint appeals	third party appeals	government grants	sale of goods		total 2015	budget 2015	total 2014	budget 2016
Lasten														
Direct project spending cash and goods		7,080,993	7,097,793	7,059,567							21,238,353	18,284,503	15,489,903	20,364,109
Salaries (L1)	393,456	396,836	468,797	416,839	640,670	4,277	19,942	95,717	166,058	539,599	3,142,191	3,054,449	2,591,208	3,658,147
Social insurance (L2)	74,490	43,789	57,924	47,551	123,407	870	4,059	15,290	33,797	98,646	499,822	495,822	448,595	573,779
Pension costs (L3)	39,086	23,668	31,073	25,642	64,706	455	2,123	8,085	17,681	51,838	264,359	390,796	268,134	266,874
Other staff costs (L4)	80,770	68,062	83,053	72,158	132,422	904	4,215	18,438	18,231	109,268	587,521	432,800	421,080	466,046
Accommodation costs (L5)	10,579	39,996	40,297	40,178	67,890	0	1,822	17,045	14,578	32,092	264,478	293,873	284,408	339,289
Communication costs (L6)	140,052	32,860	32,995	32,942	206,742	4,619	4,619	17,931	23,154	7,570	503,484	427,385	480,298	455,318
General promotion costs (L7)	75,430	0	0	0	118,533	0	0	0	21,552	0	215,515	359,405	329,771	394,959
Logistics/warehouse (L8)	230	14,243	14,264	39,699	38,452	0	0	172	25,443	460	132,962	120,015	140,805	159,289
Other general costs (L9)	37,571	31,655	38,629	33,560	61,599	420	1,961	8,576	11,827	50,827	276,627	438,752	407,391	486,858
Car costs (L10)	16,663	24,792	27,709	25,645	26,594	166	772	4,775	9,054	23,747	159,918	196,624	165,318	233,551
Depreciation (L11)	1,822	23,110	23,277	56,363	101,734	0	0	1,367	15,141	47,847	270,662	255,661	166,488	286,257
Financial profits and costs (L12)	253	663	703	676	384	2	9	98	18	392	3,199	2,493	2,313	1,134
TOTAL	870,402	7,780,668	7,916,514	7,850,821	1,583,133	11,714	39,522	187,496	356,534	962,286	27,559,090	24,752,576	21,195,710	27,685,609

The cost related to the sale of goods of € 356.534 are earmarked as costs own fundraising, and together with the amount reflected in the attribution of costs of € 1.583.133 comes to a total amount of € 1.939.667 as reflected in the Statement of Income and Expenses.

	<i>this year</i>	<i>last year</i>	<i>Dorcac-norm</i>	<i>CBF-norm</i>
Spent on objectives as a percentage of total income	92,3%	82,9%	>85%	
Spent on objectives as a percentage of total costs	88,6%	85,8%	>85%	
Costs own fundraising as a percentage of income own fundraising	10,2%	10,5%	<15%	<25%
Costs total fundraising as a percentage of total income ex interest	8,2%	10,0%		
Costs management and administration as a percentage of total costs	3,5%	3,8%	4%	

The spending and costs percentages have improved as compared to last year (lower cost percentages and higher percentages on objectives spending). This is the consequence of:

- 1) The plentiful - and in connection with the eventual income high - project spending in 2015. That is the reason why the reserves have shrunk, which means that they have to be brought back to an acceptable standard in 2016 by moderate project spending and careful overhead.
- 2) As compared to direct and indirect project spending, moderate growth of fundraising and management/administration apparatus.

What is worth mentioning is that the cost percentage of own fundraising only goes down a little bit (from 10,5 to 10,2%), while the cost percentage for fundraising costs for total income goes down considerably, from 10,0 to 8,2%. A significant factor is that for obtaining government grants, less costs are made than for fundraising amongst the public.

Because the income from government grants has increased significantly in 2015, this effect shows clearly in the difference between these two cost percentages.

5.3 General notes

Consolidation

In most cases, the Dorcas field offices are branch offices, which legally and financially are part of Stichting Dorcas Aid International. That is why the financial information of the field offices is included integrally in these annual accounts.

Dorcas Romania and Dorcas Egypt are themselves independent organisations with their own boards. However, the directors of Stichting Dorcas Aid International have defining influence on the governing and policy of these organisations, so that the financial information of these two field offices has been consolidated into this annual report.

Dorcas Romania has a 100% subsidiary in a Romanian limited liability company, SC Mana Impex SRL. This company imports second hand clothing that it buys from Dorcas Netherlands, to sell it in Romania in second hand wholesale and retail markets. The profit that is made with these activities is made available to Dorcas Romania to finance its projects with it. This Romanian company actually should be consolidated in these annual accounts. However, due to the non-material character of the financial interest of Mana and because it is troublesome to obtain timely and complete information to consolidate these figures appropriately, for now we have not yet consolidated them, in conformity with the stipulations on reporting mentioned in RJ 217.304 and RJ 650.504.

Stichting Dorcas Aid International does not have defining influence on the governing and policies of Dorcas Hungary, nor Dorcas America, so that these two organisations have not been consolidated in these annual accounts. There is a 'Charter Agreement' in place with these two organisation, in which agreements have been recorded regarding the cooperating and fundraising for Dorcas projects. It is the intention that the Charter Agreement with Dorcas Hungary will be abolished, after which this organisation will continue independently as supporter of diaconal activities of Hungarian churches.

General principles

The amounts in this financial report are stated in euros, unless otherwise mentioned. The annual report is drawn up in accordance with the provisions in the guidelines Reporting Fundraising Institutions (Richtlijn Verslaggeving 650 'Fondsenwervende Instellingen'). The report was prepared on the basis of paid expenses, with the exception of donated goods in kind that have been valued at the estimated fair value when traded. The stocks in the Dorcas Shops have been valued at nil.

Foreign Currency

Receivables, liabilities and obligations in foreign currency are translated against the rate at balance sheet date. Transactions in foreign currency during the reporting period have been processed into this financial report against the exchange rate that is valid for the month in which the transaction took place. The resulting exchange rate differences are taken into account in the statement of income and expenditure.

Principles of valuation

Intangible and tangible fixed assets are valued at acquisition costs, decreased by depreciation, taking into account possible residual values. In establishing residual values of real estate, it is considered that real estate will have a residual value of at least half the actual value. To prevent extra costs to establish actual values by valuations, the actual value of real estate in the Netherlands is taken from the annual valuation in the context of the WOZ (Law on Immovable Assets) and for real estate in other countries, from the latest available information. Depreciation is applied, using the straight-line method based on the estimated economic life span. Depreciation is calculated from the moment of actual use. Depreciation is not applicable to land. Any costs regarding maintenance of assets have been expensed. When calculating depreciation, residual values are taken into account.

Stocks that were purchased are valued at acquisition price or lower actual value. Stocks from donated goods are valued at the estimated market value in the Netherlands, taking into account a devaluation for unmarketable goods, which devaluation is determined by - if necessary estimated - experience. The stocks that at balance sheet date have not been sorted and checked on quality are not taken into account, because the extent cannot be determined reliably. Exception to this rule are the goods obtained through the Dorcas Food Campaign, that takes place in November of each year. In as far as these goods have not been sorted and booked before year-end, the sorted and booked goods in the new year will still be recorded as stock in the old year, because the size can be determined reliably. Furthermore, the stock of second hand textiles which is present at the regional depots, is counted at year-end and recorded as stock against the usual values. Starting this fiscal year, the stock in the Dorcas-shops is valued at nil, because the value cannot be determined reliably. This has the following reasons:

Because of the small value of the stock items, there is no stock administration; that is why before, the theoretical value of the stock had to be estimated. Furthermore, the immediate liquidation value of the stock in the shops is very small, if not negative. The stocks in store only have value in the context of continued exploitation of the shops by volunteers. That is why the decision was taken to no longer attach a value to the stock. For the figures of 2014 and 2015 this brings about the one-time effect that as a consequence of this 'mistake-adjustment' a downgrading of € 330,144 has been taken into account, which amount has been charged to the equity (continuity reserve).

Receivables have been recorded at amortised cost price, from which a reserve for bad debts has been deducted where necessary.

The Designated Reserve Financing Assets is determined as necessary financing for fixed assets and 25% of the stocks, from which long term debts are subtracted. The Continuity Reserve has been established as the outcome of a risk analysis and is meant for 1) leveling out the seasonal character of the income during the calendar year and 2) absorbing variations in actual income in comparison to budgetted income, so that when income is lagging behind, the organisation in the Netherlands and abroad, as well as the execution of the projects will be able to be adjusted to the downfall in income in a controlled manner.

The Continuity Reserve will be build up to a total of € 3 million. As comparison: this is significantly lower than the maximum standard set by CBF (Central Bureau for Fundraising) and Goede Doelen Nederland (branch organisation) at 1,5 times the annual costs of the working organisation, which for Dorcas would mean a reserve of € 8 million. Dorcas however finds the Goede Doelen Nederland norm quite broad and wants to take care that by lower but responsible reserves, much sooner received money is spent on projects.

Designated Funds are earmarked donations, grants and other income for specific projects that haven't been spent yet. If after finalisation of a project there is a permanent surplus in earmarked income, management is entitled to re-designate this surplus. This re-designation will be as much in line with the original designation as possible.

All designated funds can be used for funding projects in the next year. If in a time frame of one or several years, too much money has been spent for a specific project that is entirely funded by earmarked income, a negative designated fund will be maintained, so that spending in the near future can be diminished to compensate for overspending in the past.

Off-balance sheet liabilities and contingencies are valued at amortised cost price.

Unless otherwise mentioned, the other assets and liabilities are stated at amortised cost price.

Principles of result determination

Revenue is taken into account in the period which they pertain to. Income of gifts and donations is accounted for when received, unless they are specifically earmarked for a certain period, in which case they are accounted for in the earmarked period.

Legacies are accounted for at the moment when the content can be determined reliably. Donations in kind are valued at the market value. The proceeds of sold items (books, clothing and other second hand goods) are accounted for in the year in which the goods have been delivered.

Costs are charged to the result of the year to which they pertain.

Compiling the annual accounts requires from management to use estimates that can have influence on the accounted for value of assets and liabilities and on income and expenditures. The realised outcome can differ from these estimates. The estimates and the underlying assumptions are assessed periodically.

Salaries and social insurance are assigned to the reporting period in which they are owed, according to the labor contracts. The foundation has a pension arrangement that is administered by an insurance company and all annual premiums are accounted for as expenditures. Adjustment of premiums as a result of salary changes only has effect on future pension premiums and not on past premiums.

The foundation is not taxable for corporate income tax, not in the Netherlands, nor in project countries, or there are exemptions in place for regularly taxable activities of the foundation, due to the fundraising character and spending of the proceeds in line with the charitable goal; hence there is no expenditures accounted for as corporate income tax or other taxes that are levied on profits.

Investment and equity policy

Dorcas adheres to the policy that no means are invested, and as little as necessary is reserved. Temporary surplus funds are retained in as safe as possible saving accounts with trustworthy banks.

Cash Flow Statement

The Cash Flow Statement is compiled through the indirect method, in which there is a distinction between cash flows from operational activities, cash flows from purchases and cash flows from finance activities. The information for the Cash Flow Statement is directly taken from the Statement of Income and Expenditure, as well as from the changes in Balance Sheet positions at the beginning and end of the year.

5.4 Comments on the Balance Sheet

ASSETS

Intangible fixed assets (B1)

The development in this year is as follows

Purchase costs as per January 1st

Accumulated depreciation as per January 1st

Book value as per January 1st

Purchases

Depreciation

Purchase price sold/obsolete items

Depreciation of sold/obsolete items

Development fiscal year

Purchase price as per December 31st

Accumulated depreciation as per December 31st

Book value as per December 31st

*software
developments*

520,817

-105,192

415,625

27,340

-152,333

-22,619

22,619

-124,993

525,538

-234,906

290,632

Depreciation has been calculated at 30% of the purchase costs. The intangible fixed assets are entirely used for business operations, meaning for fundraising and management and administration, including HRM.

	<i>real estate property</i>	<i>furniture and fixtures</i>	<i>vehicles</i>	<i>in progress</i>	<i>total</i>
Material fixed assets (B2)					
The development in this year is as follows					
Purchase costs as per January 1st	2,311,638	464,535	514,960	0	3,291,133
Accumulated depreciation as per January 1st	-402,074	-317,720	-261,081	0	-980,875
BOOK VALUE AS PER JANUARY 1ST	1,909,564	146,815	253,879	0	2,310,258
Reclassification purchase value	-49,275	0	0	49,275	0
Reclassification accumulated depreciation	0	0	0	0	0
Purchases	149,777	115,243	119,895	214,498	599,413
Depreciation	-31,401	-71,588	-85,077	0	-188,066
Purchase price sold/obsolete items	0	-232,924	-76,048	0	-308,972
Depreciation of sold/obsolete items	0	232,928	76,048	0	308,976
DEVELOPMENT FISCAL YEAR	69,101	43,659	34,818	263,773	411,351
Purchase price as per December 31st	2,412,140	346,854	558,807	263,773	3,581,574
Accumulated depreciation as per December 31st	-433,475	-156,380	-270,110	0	-859,965
BOOK VALUE AS PER DECEMBER 31ST	1,978,665	190,474	288,697	263,773	2,721,609

Depreciation has been calculated with the following percentages:

Real estate property (including remodelling rental property)	0-10
Furniture & fixtures	20-30
Vehicles, new and all freight trucks and trailers	20
Vehicles, second hand passenger cars	30

Of all depreciation, an amount of € 69,737 is accounted for as direct costs for the Dorcas-shops, and as such is deducted in the Statement of Income and Expenditure from the gross profit from sold items and € 4,090 as indirect costs for the Dorcas-shops and accounted for in the Statement of Income and Expenditure as costs of fundraising.

Of the fixed assets per balance sheet date, a total book value of approximately € 1,600,000 is used in business operations and a total book value of € 1,400,000 for direct use for the objectives of the organization.

'Business operations' is defined as fundraising, including the Dorcas Shops, management and administration and supporting functions.

'Direct use for the objectives of the organization' is defined as fixed assets in the countries where projects are implemented and tangible fixed assets that are used with project monitoring, design and management.

Stocks (B3)

Destined for business execution:

Sales items and promotion materials

Destined for business objectives:

Donations in kind

SALDO PER 31 DECEMBER

	<i>this year</i>		<i>last year</i>
	17,791		20,637 ¹⁾
	1,323,325		1,222,098
SALDO PER 31 DECEMBER	1,341,116		1,242,735

1) The stock in the Dorcas-shops of € 330,144, which was recorded in the figures of last year, has been re-assessed at a nil-value in connection to retrospectief error recovery. We refer to the principles for value determination and the comments made towards the income for the Dorcas-shops under S1.

Receivables (B4)

Accounts receivable

Balance as per December 31st

Provision for bad debts

BALANCE AS PER DECEMBER 31ST

Other receivables and prepaid expenses

Prepaid expenses

Legacies to receive

Account current Stichting Antwoord

Account current Dorcas America

Other receivables

BALANCE AS PER DECEMBER 31ST

	<i>this year</i>		<i>last year</i>
	72,621		13,521
	0		0
BALANCE AS PER DECEMBER 31ST	72,621		13,521
	76,924		71,339
	643,646		402,294
	4,642		4,282
	4,814		991
	572,492		249,870
BALANCE AS PER DECEMBER 31ST	1,375,139		742,297

The receivables are predominantly used in business operations.

Liquid assets (B5)

	<i>this year</i>	<i>last year</i>
Rabobank regarding headquarter	3,480,828	3,338,032
ABN Amro bank regarding headquarter	66,926	212,584
ING bank regarding headquarter	109,043	176,436
KBC Belgium regarding headquarter	4,470	7,250
Banks and petty cash shops	108,142	130,135
Banks and petty cash working groups	11,148	13,541
Banks and petty cash business groups	26,204	42,023
Banks and petty cash field offices	677,737	830,211
Money in transfer and written cheques	63,944	92,030
Cash foreign currency at headquarter	3,750	6,462
Petty cash headquarter	2,515	2,424
TOTAL LIQUID ASSETS AS PER DECEMBER 31ST	4,554,707	4,851,128

Of the liquid assets an amount of € 79,983 is not at free disposal. This amount is kept on a collateral account by the Rabobank as they have issued bank guarantees for the sake of some rental arrangements.

The liquid assets are predominantly to be classified as investment, in the sense that they will be able to absorb cash flow variations during the next year and to fund the spending of the designated funds for projects.

EQUITY AND LIABILITIES

Reserves and funds (B6)

Reserves

Designated reserve financing assets

Balance as per January 1st

Added through result distribution

Balance as per December 31st

Continuity reserve

Balance as per January 1st, before error adjustment

Retrospective error adjustment estimate value stock Dorcas-shops

Balance as per January 1st, after error adjustment

Rounding

Added/subtracted through result distribution

BALANCE AS PER DECEMBER 31ST

	<i>this year</i>	<i>last year</i>
	2,200,000	2,200,000
	740,379	0
	2,940,379	2,200,000
	2,196,066	1,440,083
	-330,144	
	1,865,922	1,440,083
	0	-1
	-1,377,541	425,840
	488,381	1,865,922

The Supervisory Board has decided to maintain just three reserves, from the annual report 2012 onwards:

1. Designated funds for projects (see hereafter), on which there is a spending obligation, but according to Directive 650 have to be presented as equity.
2. Designated reserve financing assets, for financing fixed assets and 25% of stocks.
3. Continuity reserve, to warrant the continuity of the organisation.

The continuity reserve is established for 1) evening out the seasonal character of the income during the calendar year; and 2) absorbing variations in actual income in comparison to budgetted income, so that when income is lagging behind, the organisation in the Netherlands and abroad, as well as the execution of the projects will be able to be adjusted to the downfall in income in a controlled manner.

The designated reserve for financing assets is established according to the aforementioned assumptions from 2015 onwards. Before, this was only done once per three year period; hence in 2015 a considerable appropriation had to be made to this reserve through the result distribution, because the total amount of fixed assets has grown over the last years. Through the appropriation to the designated reserve fixed assets and because of the ample project spending in comparison to the eventual income on 2015, the continuity reserve has been depleted to an important and critical level. Part of this development has been that in 2015 income for relief has been plentiful, but income for non-relief projects has not grown and has even diminished some, while with planning non-relief projects we reckoned with a desired and planned-for growth according to the strategic plan. During 2016, measurements will be taken to compensate for the too large project spending on non-relief projects in 2015 by a lower spending in 2016, so that the continuity reserve can be brought back to an acceptable level.

Funds

Designated Funds are earmarked donations, grants and other income for specific projects that haven't been spent yet. If after finalization of a project there is a permanent surplus in earmarked income, management is entitled to re-designate this surplus. This re-designation will be as much in line with the original designation as possible. This is handled with utmost care. All designated funds can be used for funding projects in 2016.

In the year 2015, substantial amounts were received for relief efforts. Part of these funds were spent in 2015, but another part still needs to be spend. The total of designated funds has diminished as compared to last year. The main reason for this lies with development programs, because the spending of the designated funds which were there at the end of 2014 has been smoothly during 2015.

With interpreting the term 'result' (or 'profit' and 'loss') with a fundraising organisation, it needs to be kept in mind what the system is behind the determination of the result. If income is received in a certain year, it will be counted for in the result of that year, also when this income hasn't been spent in that year to the project for which the income was received. The spending of the income on the project for which it was received, will be counted as expenditures in the year it is actually spent. That is why with this kind of organisation, big fluctuations in the 'result' are taking place from year to year, as where 2014 showed a 'surplus' of € 753,394 and 2015 shows a 'deficit' of € 1,116,286. The terms like 'profit', 'loss', 'surplus', 'shortage' and 'result' therefore have to be used with restraint in a fundraising organisation. Next to the designated income that hasn't been spent yet and therefore was added to the designated funds, there has also a total amount of € 2,780,381 of government grants been received, which hasn't been spent yet. This particular income hasn't been counted as 2015 income yet, but is recorded as short termijn liabilities, in conformity with reporting regulations RJ 274.108. A detailed specification per project is available within the administration. The development of the total designated funds for projects can be shown as follows, per category:

	<i>balances at start of the year</i>	<i>decrease and addition during the year</i>	<i>balances at the end of the year</i>
Relief	1,877,791	314,204	2,191,995
Development	1,126,155	-704,121	422,035
Social care	105,843	-89,208	16,635
	3,109,789	-479,124	2,630,665

Long term liabilities (B7)

Private loans

Balances as per January 1st

Add: new loans

Less: payments on principal

TOTAL

Accounted for under short term liabilities

BALANCE AS PER DECEMBER 31ST

These loans can be summarised as follows:

Loans with a term of less than 5 years

Loans with a term of longer than 5 years

TOTAL

	this year	last year
Balances as per January 1st	351,375	310,419
Add: new loans	0	150,000
Less: payments on principal	-110,759	-109,044
TOTAL	240,616	351,375
Accounted for under short term liabilities	-74,862	-116,805
BALANCE AS PER DECEMBER 31ST	165,754	234,570
Loans with a term of less than 5 years	193,816	294,121
Loans with a term of longer than 5 years	46,800	57,254
TOTAL	240,616	351,375

These are several private loans. No collateral has been provided. The present loans are all interest-free.

Mortgage loans

Balance as per January 1st

Add: new loans

Less: payments on principal

Total

Accounted for under short term liabilities

BALANCE AS PER DECEMBER 31ST

These mortgage loans can be summarised as follows:

Mortgage loans with a term of less than 5 years

Mortgage loans with a term of more than 5 years

Total

TOTAL LONG TERM LIABILITIES

Balance as per January 1st	301,363	333,695
Add: new loans		0
Less: payments on principal	-33,316	-32,332
Total	268,047	301,363
Accounted for under short term liabilities	-26,660	-32,333
BALANCE AS PER DECEMBER 31ST	241,387	269,030
Mortgage loans with a term of less than 5 years	89,624	121,956
Mortgage loans with a term of more than 5 years	151,763	179,407
Total	241,387	301,363
TOTAL LONG TERM LIABILITIES	407,141	503,600

The mortgage loan for the real estate property in Andijk is a loan with an original balance of € 226,890. This mortgage loan has a fixed term interest until it is completely paid down in 2016 of 4%. The payment on the principal is € 2,836 per three-month period. Collateral for this loan is a mortgage registration of € 794,115 on the real estate property in Andijk. In the year 2016 only 2 payments will have to take place and after that, the real estate is free of mortgage collateral.

There are two mortgage loans for the real estate property of the Dorcasshop in Nijverdal. The two identical loans, with each an original balance of € 115,000, carry an interest of respectively 6,1% until December 16th, 2019 and the other carries an interest of 3,6% until the end of 2019. The payment on the principal for each of these loans is € 1,149 per 3 month period. Collateral for these loans is a mortgage registration on the real estate property of the shop in Nijverdal.

Then there is one final mortgage loan on the Dorcas-shop in Bergambacht, which was taken out in 2013 to finance the purchase of the building for € 118,000, which is adjacent to the shop that is rented. The loan has a fixed term interest of 3,55% until May 31st, 2019. The payment on the principal is € 983 per month. Collateral for this loan is a mortgage registration on the real estate property in Bergambacht.

Short term liabilities (B8)*Liabilities to credit institutions and private loans*

Repayment obligation mortgage loans

Repayment obligation private loans

TOTAL*Accounts payable**Taxes and social security payments*

VAT

Salary taxes and social security payments

TOTAL AS PER DECEMBER 31ST*Other liabilities*

Unspent government grants

Holiday allowance

Holidays

Account current Dorcas Hungary

Accrued expenses

TOTAL AS PER DECEMBER 31ST**TOTAL SHORT TERM LIABILITIES AS PER DECEMBER 31ST**

	<i>this year</i>	<i>last year</i>
	26,660	32,333
	74,862	116,805
TOTAL	101,522	149,138
	242,025	107,359
	121,389	119,794
	89,518	79,576
TOTAL AS PER DECEMBER 31ST	210,907	199,370
	2,780,381	937,842
	129,205	108,174
	60,968	64,933
	23,118	2,025
	268,511	313,891
TOTAL AS PER DECEMBER 31ST	3,262,183	1,426,865
TOTAL SHORT TERM LIABILITIES AS PER DECEMBER 31ST	3,816,637	1,882,732

Off-balance sheet liabilities, contingencies and rights

The foundation has entered into longer term obligations for the rental of business real estate (depots) for an amount of approximately € 75,000 per annum. The foundation has entered into longer term obligations for the rental of business real estate for the Dorcas-shops of approximately € 723,000 per annum. There is a variety of rental contracts. Most contracts have a term of 5 years, but because the starting dates of these contracts varies considerably, the exact total remaining term can't be determined easily, but is most likely between 2 and 3 years.

From 2013 onwards, the foundation started working with three-year partner/project agreements, in which agreements have been made with partner organisations about implementation and funding of projects. Before 2013 there were contracts for only one year. Under these three-year contracts, the foundation has accepted the conditional basic obligation to fund projects for the duration of the agreement. At the moment of compiling this financial report, for 2016 it concerns an obligation of approximately € 13,7 million, for 2017 € 3,2 million and for 2018 € 1,15 million.

The foundation has received a total of € 60,000 of revocable donations. The donor has the ability to revoke the donations without having to give reasons for such, or to transfer the donations into non-revocable donations. If the donations will be revoked, the foundation has at least one year to pay back the donations, without interest being accrued on the amount(s).

In 2015, the foundation has entered into purchase contracts for almost € 243,000, that will take or have taken place in 2016. The most important obligation is the construction of an office/training centre in Tanzania, which obligation entails € 213,000.

There are six operational lease contracts for cars and vans, that have started in 2013 and at the beginning of 2014 and 2016, for a total amount of € 67,500 per annum, including petrol prepayments. These lease contracts have a term of four years.

There are also lease and maintenance contracts for copier/printer facilities for a total amount of € 20,100 per annum. These contracts run from 2013 through 2018. Connected to decisions of the Dutch Ministry of Foreign Affairs, the EU, RVO and WHH,

Dorcas is privileged to receive additional government grants after balance sheet date (2016 through 2019) for a total amount of almost € 7,3 million for a number of projects.

5.5 Comments on the Statement of Income and Expenditure

Income own fundraising (S1)

Income own fundraising has increased with € 708,254 or 3,9%. In general it can be said that income own fundraising is income from the Dutch public. Income from governments and other organisations are accounted for under different income categories. From the financial information, it can be seen that general donations have decreased and income from legacies has remained at the same level as in 2014. The designated donations have increased significantly with € 1,099,757. This increase sees to the income for relief, whereas income for non-relief projects has even diminished some as compared to 2014. The small decrease of goods in kind has been more than compensated for by the increase of income from sales, which is especially from the Dorcas-shops.

Gross profit on sold items can be summarised as follows:

	<i>shops</i>	<i>clothes etc. NL</i>	<i>clothes outside NL</i>	<i>total in euro's</i>
Net sales	3,932,149	311,521	261,043	4,504,713
Cost price	-1,371,293	-10,429	-16,457	-1,398,179
Change in stocks	0	-1,988		-1,988
GROSS PROFIT ON SOLD ITEMS	2,560,856	299,104	244,586	3,104,546

The comparative figures on 2013 can be summarised as follows:

Net sales	3,230,956	213,436	202,353	3,646,745
Cost price	-1,087,030	-2,403	-259	-1,089,692
Change in stocks	92,160			92,160
GROSS PROFIT ON SOLD ITEMS	2,236,086	211,033	202,094	2,649,213

The cost price consists of the purchased goods that have been sold and the direct costs that are attributable to the sales efforts, like the shop rental of the Dorcasshops, utilities and other direct shop costs. The indirect costs that pertain to the sales are earmarked as costs of own fundraising and as such accounted for in the Statement of income and expenditure.

It was decided to value the stock in the Dorcas-shops at nil. This has a number of reasons. First of all, there is no stock administration in the shops, because of the small values that are involved per item. That is why in the past the stock has been estimated. Furthermore, the immediate liquidation value of the stock in the shops is probably very small, if not negative. The stock in the shops only has value in the context of the continued exploitation of the shops by volunteers. Hence it was decided to value the stock at nil. The nullification of the stock that last year was still taken into account in the Balance Sheet, is regarded as 'retrospective error adjustment' and as such has been processed through the equity, in this case the continuity reserve. It also is not reflected in the comparative figures of 2014.

The Dorcas-shops are entirely run by volunteers. Each shop has its own non-formal 'management' that manages the shop and all functions in the shops are carried out by volunteers. That is where the strong fundraising power of the Dorcas-shops lies. Moreover, the volunteers working together gives a strong, social tie between them and gives a usefull and meaningful way of spending their time in connection to the disadvantaged people that Dorcas serves.

The fact that the Dorcas-shops are entirely run by volunteers also brings along that not always formal controls can be implemented as when working with employees. Although in all Dorcas-shops the internal controls have been set up and in general are present and abided by, the formal administration and follow-up is not always there or even possible.

Furthermore, in Dorcas-shops we work with second hand items that have been received as donations in kind and very often have very little value. Through the combination of working with volunteers and the limited value of second hand goods, viewed through the lens of business economics and practicality, it is no use to implement a stock administration, through which a movement of goods can be made visible administratively, by which more certainty can be obtained on the completeness of the accounted for turnover. From the Dorcas headquarter, together with the local shop management, we look at the financial and other control mechanisms at the Dorcas-shops, to the end of establishing internal controls that are functioning as optimally as possible. This cycle was begun in 2014 and the intention is that each shop will be put under the magnifying glass at least once every three years. This means that at the end of 2015 most shops have undergone this 'check-up' (especially when the share in total turnover is considered), but that not all shops have been looked at. All-in all, the Dorcas management thinks that it has done everything to guarantee appropriate and sound exploitation of the Dorcas-shops and that maximum measurements have been taken to guarantee the completeness of the turnover, but that the special characteristics of the shops (volunteers, second hand goods with small values) cause the fact that from the perspective of an auditor there will remain gaps that cannot or only against disproportionate costs and/or (rightful) resistance of volunteers can be closed.

Income joint appeals (S2)

In this income category, all income is accounted for that is received from colleague organisations from the Christian Relief Cluster (CNC; Christelijk Noodhulp Cluster), from fundraising activities for which joint efforts were made. There was income received from several members of CNC in the light of campaigns for:

	total this year	total last year
Northern Iraq	20,000	26,000
Lebanon	0	5,407
Ukraine	57,000	0
Macedonia	112,056	0
	189,056	31,407

Income third party appeals (S3)

Through third party appeals, funds were received for projects from:

	total this year	total last year
Dorcas Aid Romania	0	131,482
Dorcas Aid Hungary	0	35,229
Dorcas Aid South Africa	0	33,568
Dorcas Aid America, several projects	136,482	111,073
EO Metterdaad through Prisma, several projects	400,931	379,144
Aqua for All, water project Kenya	36,230	77,124
Gereformeerde Zendingsbond	22,331	25,600
Kids Alive	35,344	22,039
Zendings-Diaconessenhuis Amerongen/Ukraine	5,300	5,000
ICCO through field office Ethiopia	82,586	64,000
Samaritan's Purse/refugees in Macedonia	43,605	0
Verein Kinderheim Selam/Ethiopia milk factory	29,617	0
NGO's, through field office Egypt	46,166	77,301
	838,591	961,560

Starting 2015, the income from Dorcas Aid Romania and South Africa are no longer regarded as 'income third party appeals', but as income from the field offices, and as such accounted for as income from own fundraising. When we take this change into account, income from third party appeal has been maintained at a good level.

In this year, no income has been received from Dorcas Aid Hungary. In 2016, this organisation will continue its efforts on its own and independently from Dorcas Netherlands. The income from Dorcas Aid America are for a large part initiated by initiatives from the Dutch headquarters. But because they have been received and processed through is the American organisation, they are accounted for as such. In 2015 there have been many initiatives to make Dorcas Aid America into a valid fundraising organisation, that will have a substantial contribution to the funding of projects. We hope we will see further results in 2016 and following years.

The income for projects that have been funded by campaigns through EO Metterdaad have remained at a satisfying level. The accompanying media exposure has been of great value and puts Dorcas on the map as an organisation for sustainable development. The funding received from Aqua for All has been for a sizeable water project in Kenya, that has been accomplished successfully in 2015. This funding is so called 'matching funding' of funds that have first been raised by Dorcas from the general public.

The other mentioned incomes are from other fundraising organisations for specific projects, of which part has been raised through local Dorcas field offices, whereas all field offices have their own fundraising targets, that have been met with varying success. Total income through the field offices (including government subsidies) was a whole lot less than in 2014.

Government grants (S4)

These are funds received from or through government agencies.

The projects that were paid with government grants have been accounted for to the following agencies:

	<i>total this year</i>	<i>total last year</i>
OCHA/UN, through field office Lebanon	17,856	0
MoFA grant for Ethiopia, through World Vision	177,691	0
MoFA grant for South Sudan, through Save the Children	1,196,974	0
MoFA grant for Syria, through ZOA	968,333	0
MoFA grant for Northern Iraq, through CordAid	904,427	0
MoFA grant for refugees in Lebanon	747,961	771,733
MoFA grant for protracted crisis Horn of Africa	1,350,376	540,425
European country embassies through field office Egypt	40,196	133,862
Netherlands embassy/ICCO through field office Ethiopia	-	164,139
WFP through field office South Sudan	63,902	7,129
WFP through field office Lebanon	21,890	-
MFS-grant through Co-Prisma/ICCO	781,953	724,392
Local governments in the Netherlands	10,980	4,482
Agentschap Nederland/energy project	0	22,053
RVO grant for milk factory in Ethiopia	113,414	-
EU grant through field office Albania	3,469	101,753
EU grant through field office Egypt	0	102,910
EU grant through field office South Sudan	0	59,249
TOTAL	6,399,423	2,632,127
Actually received in this year	8,138,990	3,569,969
Spent, but not yet received grants	102,972	0
Received last year, but not spent in that year	937,842	0
Received this year, but not spent in this year	-2,780,381	-937,842
Accounted for as income	6,399,423	2,632,127

MoFA=Dutch Ministry of Foreign Affairs (BuZa).

In accordance with the stipulations in reporting regulations RJ 274.108, government subsidies that haven't been spent in the year of receipt, shouldn't be accounted for as income in the year of receipt, but as pre-received income under short term liabilities. In the statement of changes it is made clear, which effect this stipulation has had on the actual received income through subsidies and the accounted for government grants in this year.

The income on government grants has significantly grown, especially because of income from the DRA, the Dutch Relief Alliance, of which Dorcas is part since 2014. In 2015, the MFS grant (Mede Financierings Stelsel, or Co-Financing Arrangement) from the Ministry of Foreign Affairs of the Netherlands was issued for the last time, as in 2016 it won't have a comparable continuation.

Interest (S5)

This is interest income on liquid assets that are held for spending of designated funds for projects and temporary liquid surpluses.

Sustainability of income

Within Dorcas there is plenty of attention for the sustainability of income in years to come.

The sources that Dorcas expects an increase of income from, can be summarised as follows:

- Dorcas-shops; in 2015 the net income from the shops has grown with more than € 324,000. This is in spite of the fact that in 2015, no new shops were started. This is foreseen however to happen in 2016, so that a further growth from shop income is possible.
- Dutch Funds; we see many opportunities for Dorcas with these Funds, especially through the possibility that Funds can have a high 'owner profile' of the projects that they can fund.
- The fact that Dorcas has been chosen by the Dutch Ministry of Foreign Affairs as one of the strategic partners in the Dutch Relief Alliance gives opportunities to be eligible for government grants when relevant and opportune.
- Through the involvement in the Dutch Relief Alliance and the obtaining of government grants from the Dutch government, doors are opened to other institutional funds. During 2015 there were successes with the European Union and with WHH (Welt Hunger Hilfe), which is financed through the Ministry of Foreign Affairs of the German government. The expectations are that this can increase to other and more institutional funds, also because Dorcas has grown capacity to submit project proposals to these funds.
- Towards the future, Dorcas will take less goods to project countries. First of all because this is nowadays seen as a less sustainable way for development. That is why goods will only continue to play a role in activities that are embedded in more encompassing programs, in which beneficiaries will be encouraged to take initiatives themselves to break the cycle of poverty. Besides this, more and more countries are closing their borders for second hand clothes as a form of social care. Over the years, Dorcas has grown an organisation to process goods. For the future we foresee on one hand a development that cashing in on the value of goods can become a bigger source of funding for projects and on the other hand that gathering goods for the specific goal of using them in relief projects will remain and become even more opportune.
- Churches in the Netherlands increasingly know how to find their way to Dorcas to express their social engagement with the poor. There are still many uncharted opportunities with churches.

There are also income sources that are under pressure due to the continuing economical uncertainties, like income from private donors, companies and work groups. With a lot of effort the income from these sources might be maintained at the present level, although the means that have to be applied in resources should remain at an acceptable level when compared to the income. The year 2015 has certainly not been a bad year for the development of these sources. There are good opportunities if focus is given to solid database analysis and a communication strategy based thereupon. Online there are also still many unused opportunities for Dorcas.

Concluding, it can be said that Dorcas has a very varied income pallet that is fed from many different sources. This results in quite a complex organisation with many different sorts of fundraising activities. It also signifies that the risk is mitigated when some sources dry up. Summarizing, it can be expected that the cash income can be maintained over the next years, in which there will be plusses and minusses. Because of the varied income, it can be expected that Dorcas will have a sustainable income in the future.

	<i>this year</i>	<i>this year</i>	<i>budget this year</i>	<i>budget this year</i>	<i>last year</i>	<i>last year</i>
EXPENDITURE						
Spent on objectives (S6)						
<i>Awareness</i>						
Activities/projects	0		0		0	
Execution costs publicity	170,105		199,541		207,261	
Execution costs own organisation	700,297		686,346		615,344	
TOTAL		870,402		885,887		822,605
<i>Relief and rehabilitation</i>						
Activities/projects	7,080,994		4,981,690		2,757,194	
Execution costs publicity	19,191		15,876		17,371	
Execution costs own organisation	680,483		564,452		346,412	
TOTAL		7,780,668		5,562,018		3,120,977
<i>Development</i>						
Activities/projects	7,097,793		6,502,153		5,901,440	
Execution costs publicity	20,839		18,144		21,195	
Execution costs own organisation	797,882		813,161		732,736	
TOTAL		7,916,514		7,333,458		6,655,371
<i>Social care</i>						
Activities/projects	7,059,567		6,800,660		6,831,267	
Execution costs publicity	19,626		16,751		19,789	
Execution costs own organisation	771,628		779,844		744,149	
TOTAL		7,850,821		7,597,255		7,595,205
GRAND TOTAL SPENT ON OBJECTIVES		24,418,405		21,378,618		18,194,158

The direct and indirect spending on projects has significantly increased as compared to last year with an increase of more than € 6,2 million, which is more than one third. This growth has again been a solid challenge for the organisation, so that many people had to put in extra effort and time. However, this went smoother than last year, because during 2015 we were able to successfully and more expediently contract new project coordinators to monitor the projects.

The expenditures on awareness are a little bit higher than last year and also a little bit higher than budgetted. Dorcas fulfills an important role in the Netherlands to make people that it comes into contact with aware of the poverty issue and of the fact that Dutch residents can do something concretely about it. The slogans 'Together we can make a difference' and 'In actie voor de allerarmsten' (Campaigning for the poorest of the poor) are solid expressions of that.

Striking is the exponential growth of the direct spending on relief. The expenditures went from a little over € 2,7 to almost € 7,1 million. In May 2015 a giant earthquake hit Nepal. The Dorcas-public gave generously for alleviating the need this caused. During the entire year the continuing tragic events in Syria and the ensuing swelling flows of refugees in Lebanon, Iraq and Greece played a big role in the news. The Dorcas-public also gave generously for this cause. Moreover, Dorcas received big grants from the Dutch government for not only the refugee problem, but also for the continuing crisis in the Horn of Africa, the El Nino drought in Ethiopia and the IDP (internally displaced people) in Ukraine. This growth in relief spending is in line with the strategic ambitions of Dorcas, as are laid down in the strategic plan for the years 2012 through 2016.

Spending on development has again increased as compared to last year, from € 6,6 to € 7,9 million. With this increase, during 2015 development was the most important intervention type for Drocas, also bigger than social care.

Spending on social care has grown a little. From the total project spending of € 7 million, € 4,7 million is the value of the goods that have been put to use in the projects. From all cash spending, social care is the smallest sector. Expectation for the future is that social care will become smaller and smaller, because the focus will be on development. The social care projects that will be continued (like the 'Adopt a Granny' projects), will have more and more development aspects incorporated, so that they will be increasingly focused on development and less on purely social care.

During 2015, compared to the income, too much was spent on projects. When planning the spending on projects, the planned-for strategic growth of income for non-relief projects was the guiding principle. This ambitioned growth has not been realised, with which it has to be remarked that November and December are normally speaking big months for income. Hence, spending on the project portfolio in 2016 will have to be very careful, to be able to compensate for the overspending during 2015.

Spent on fundraising (S7)

The costs of fundraising are to be divided in € 1,583,133 (2014: € 1,527,263) for costs own fundraising and € 356,534 (2014: € 396,459) for sale of goods, in total € 1,939,667 (2014: € 1,923,723). Therefore the total costs of own fundraising have remained quite constant and are below budget. The costs for own fundraising are generously below 15% that Dorcas sets itself as a maximum and also way below the maximum CBF norm of 25%. The percentage has decreased from 11,5% in 2014 to 10,2% in 2015. The nominal costs have remained almost the same, while income from own fundraising has increased a little.

The indirect costs of the Dorcas-shops (central coordination by Dorcas employees and other general costs) are accounted for as 'costs of sale of goods'. These were € 198,459 in 2015, whereas in 2014 these were € 227,393. This decrease is mainly caused by the fact that the new leader for the shops team has only worked parttime during 2015 and a good share of the costs were borne by the former employer. During 2016 these costs will be significantly higher.

Management and administration (S8)

The costs for management and administration can be summarised as follows

<i>Item</i>	<i>this year</i>	<i>last year</i>
Personnel costs	799,351	639,210
Accommodation costs	32,092	34,706
Communication costs	7,570	7,234
Miscellaneous costs	460	802
General costs	50,827	72,827
Car costs	23,747	20,834
Depreciation	47,847	29,307
Financial costs	392	363
	962,286	805,283

In assigning personnel costs to management and administration, the following assumptions were made:

Employees financial administration	100%
Financial team leader	45%
Financial officer programs	70%
Backoffice employee programs	100%
Director of programs	10%
Project coordinators (for general tasks)	0-15%
HRM employees	100%
Facility employee	90%
ICT coordinator	80%
Application manager CRM	25%
Receptionists	80%
Financial director	75%
Director support	25-30%
Process manager	13%
Director of fundraising and communication	10%
Field office coordinator	35%
Works Council members	5-15%

Of the non-personnel costs (especially accommodation costs, car costs, depreciation and general costs) € 162,936 (2014: € 166,072) was assigned to management and administration. Of all costs of the field offices, including personnel costs, 8% was assigned to management and administration. When computing these norms, Dorcas reckoned with the recommendations issued by GDN (Goede Doelen Nederland; Charities Netherlands). The costs for management and administration at 3,5% of total costs (2014: 3,8%) are lower this year and under the maximum norm that Dorcas sets itself (4,0%). Although the absolute costs for management and administration have increased, especially when it comes to personnel, these compare favorably to the increased income and spending on objectives.

Management remuneration

The Supervisory Board has set the remuneration policy, the level of director's salaries and the level of other remuneration components. The remuneration policy is updated periodically. The last evaluation of performance of the directors has taken place in November 2015. Remuneration for directors has been set according to the present remuneration system and the salary scales in that system. The directors form a collegial team, without relationships of authority, in which cooperation happens on the basis of equality.

Name

Position

Employment:

Kind
Hours
Employment percentage
Period

Remuneration

Gross salary
Year-end allowance
Severance pay

Total annual income

Social security costs
Taxable reimbursements/additions
Pension costs for employer
Total other expenses and reimbursements

TOTAL REMUNERATION 2015

TOTAL REMUNERATION 2014

	Michel Gendi Director of Operations	Nico Hoogenraad AA Director of Finance & Supporting Functions
	indefinite period	indefinite period
	40	40
	100%	100%
	1-1/31-12	1-1/31-12
	67,423	67,423
	150	150
	0	0
	67,573	67,573
	11,284	11,284
	4,274	1,629
	10,948	15,047
	26,505	27,959
	94,078	95,532
	88,124	90,544

Name

Position

Employment:

Kind
Hours
Employment percentage
Period

Remuneration

Gross salary
Year-end allowance
Severance pay

TOTAL ANNUAL INCOME

Social security costs
Taxable reimbursements/additions
Pension costs for employer
TOTAL OTHER EXPENSES AND REIMBURSEMENTS

TOTAL REMUNERATION 2015

TOTAL REMUNERATION 2014

	Joeke van der Mei Director of Fundraising and Communication
	indefinite period
	40
	100%
	1-1/31-12
	67,423
	150
	0
	67,573
	11,284
	4,166
	11,002
	26,452
	94,025
	89,400

There are no variable components, bonuses or other incentives in the remuneration package.

If the GDN-guidelines for director's remuneration are compared to the Dorcas directors, the following picture can be drawn up:

Spending on objectives	120 points
Number of FTE's	95 points
Diversity organisation	145 points
Yes/no part of umbrella organisation	80 points
Management and policy	65 points
Number of points	505 points
Threesome, collegial management	80%
Outcome weighing difficulty of management	404 points

On this basis, the director's remuneration according to the GDN-guidelines should be placed in category G, with a total annual salary per director of € 98,257. The actual remuneration of the Dorcas directors (€ 67,573) gross salary per year) lies at approximately 68% of this norm.

Because Dorcas receives grants from the Ministry of Foreign Affairs and from RVO (Government Services of Entrepreneurial Netherlands), the Law on the Norms for remuneration of management of (semi-)public officers is applicable, because funding from public resources is taking place. The salaries of management at Dorcas (the three directors) are significantly below the applicable maximum and as such no undue payments need to be recovered.

COMMENTS ON EXPENDITURE DISTRIBUTION

Costs publicity

	<i>this year</i>	<i>budget this year</i>	<i>last year</i>
Banking costs	52,693	50,100	53,836
Advertisement costs	44,536	18,500	54,169
Costs for periodicals/publications	237,896	187,500	182,855
Other promotional costs	221,334	377,150	372,124
TOTAL	556,459	633,250	662,984

Of which for execution of projects:

Awareness	170,105	199,541	207,260
Relief and rehabilitation	19,191	15,876	17,371
Development	20,839	18,144	21,195
Social Care	19,626	16,751	19,789
Total	229,762	250,313	265,615

DIRECT FUNDRAISING COSTS

	326,697	382,937	397,369
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Breakdown of direct fundraising costs (in €)

	<i>awareness</i>	<i>relief</i>	<i>development</i>	<i>social care</i>	<i>own fundraising</i>	<i>joint appeals</i>	<i>third party appeals</i>	<i>government grants</i>	<i>sales</i>	<i>management & admin</i>	<i>total 2015</i>	<i>budget 2015</i>	<i>total 2014</i>
Communication costs	89,012	14,835	14,835	14,835	130,551	2,967	2,967	11,868	11,868	2,967	296,707	206,000	293,937
General promotion costs	72,471	0	0	0	113,882	0	0	0	20,706	0	207,059	377,150	315,211
General costs	8,622	4,356	6,004	4,791	14,333	102	476	1,705	964	11,339	52,693	50,100	53,836
TOTAL EXECUTION COSTS 2015	170,105	19,191	20,839	19,626	258,766	3,069	3,443	13,574	33,538	14,306	556,459	633,250	662,984
TOTAL EXECUTION COSTS 2014	207,260	17,371	21,195	19,789	318,082	3,184	4,203	13,551	44,408	13,941	662,984		

Costs own organisation:

		<i>this year</i>	<i>budget this year</i>	<i>last year</i>
Salaries	L1	3,142,192	3,054,449	2,591,208
Social security	L2	499,822	495,822	448,595
Pension costs	L3	264,359	390,796	268,134
Other personnel costs	L4	587,521	432,800	421,080
Accommodation costs	L5	264,478	293,873	284,408
Communication costs	L6	206,777	178,385	186,361
General promotion costs	L7	8,456	25,255	14,560
Logistics/warehouse	L8	132,962	120,015	140,805
General costs	L9	223,934	388,652	353,555
Car costs	L10	159,918	196,624	165,318
Depreciation	L11	270,662	255,661	166,488
Financial costs	L12	3,199	2,493	2,313
TOTAL EXECUTION COSTS		5,764,278	5,834,824	5,042,823
Of which for execution of projects:				
Awareness		700,297	885,887	615,344
Relief and rehabilitation		680,483	580,328	346,412
Development		797,882	831,306	732,736
Social care		771,628	796,595	744,149
TOTAL		2,950,290	3,094,115	2,438,641
EXECUTION COSTS FUNDRAISING OWN ORGANISATION		2,813,988	2,740,708	2,604,182

*Breakdown of execution costs/
costs own organisation (in €)*

	awareness	relief	development	social care	own fundraising	joint appeals	third party appeals	government grants	sales	management & admin	total 2015	budget 2015	total 2014
Salaries	393,457	396,836	468,797	416,839	640,671	4,277	19,942	95,717	166,058	539,599	3,142,192	3,054,449	2,591,208
Social security	74,490	43,789	57,924	47,551	123,407	870	4,059	15,290	33,797	98,646	499,822	495,822	448,595
Pension costs	39,086	23,668	31,073	25,642	64,706	455	2,123	8,085	17,681	51,838	264,359	390,796	268,134
Other personnel costs	80,770	68,062	83,053	72,158	132,422	904	4,215	18,438	18,231	109,268	587,521	432,800	421,080
Accommodation costs	10,579	39,996	40,297	40,178	67,890	0	1,822	17,045	14,578	32,092	264,478	293,873	284,408
Communication costs	51,040	18,025	18,159	18,106	76,191	1,652	1,652	6,063	11,286	4,603	206,777	178,385	186,361
General promotion costs	2,960	0	0	0	4,651	0	0	0	846	0	8,456	25,255	14,560
Logistics/warehouse	230	14,243	14,264	39,699	38,452	0	0	172	25,443	460	132,962	120,015	140,805
General costs	28,949	27,299	32,625	28,769	47,266	318	1,484	6,871	10,863	39,489	223,934	388,652	353,555
Car costs	16,663	24,792	27,709	25,645	26,594	166	772	4,775	9,054	23,747	159,918	196,624	165,318
Depreciation	1,822	23,110	23,277	56,363	101,734	0	0	1,367	15,141	47,847	270,662	255,661	166,488
Financial costs	253	663	703	676	384	2	9	98	18	392	3,199	2,493	2,313
TOTAL EXECUTION COSTS 2015	700,297	680,483	797,882	771,628	1,324,367	8,644	36,079	173,922	322,995	947,980	5,764,278	5,834,824	5,042,823
TOTAL EXECUTION COSTS 2014	615,344	346,412	732,736	744,149	1,209,181	16,064	78,919	156,626	352,051	791,342	5,042,823		

These costs have been distributed on the basis of historically used methods of distribution. The distribution keys of these costs are based upon the estimated worked hours of each employee and distributed with percentages over the different categories according to economical principles, reckoning with the real estimated activities of the employee.

The general lines along which the costs have been assigned can be summarised as follows: Project coordinators at headquarters, who assess projects in the concept phase, monitor the projects during the course of implementation in conjunction with the field offices, are focal points for arising issues and give follow up to action items, are assigned as indirect project costs for 100%, on the basis of which type of intervention they coordinate projects for. If they have additional tasks, such as being members of the Works Council, formulating strategy or involvement in fundraising, part of their time and thus costs are assigned to these activities.

The costs of fundraisers are of course assigned to fundraising activities, but partly also to awareness. In conjunction with fundraising activities, they often fulfil a role in raising awareness amongst the public regarding the poverty issue and the necessity and possibilities to do something about it concretely by campaigning in the Netherlands. Depending on the person and the activities that are undertaken, between 30 and 60% of the time and thus personnel costs are assigned to awareness.

The costs of supporting services are assigned to the activities for which they are executed. HRM employees and those working at Finance are assigned to management and administration for 100%. Financial officers for projects are assigned to management and administration for 70% and 30% to objectives spending. Logistical employees are partly assigned to objectives spending - especially regarding social care and for a smaller part to relief and development - because goods are put to use in these sectors. Because part of the goods is turned into cash, part of the personnel costs for logistical employees is assigned to 'sales' (10 to 35%).

Personnel costs (L1-4)

Total personnel costs are higher than in 2014, but just below budget. It is noticeable that pension costs are lower than in 2014, in spite of the fact that gross salaries have increased. This is the result of a slightly younger employee force, while during the year a few older employees have retired.

The other staff costs are higher than last year as a consequence of more external consultants and occupational health services costs (arbo). The increase of organisation costs with project spending is higher than with the rest of the organisation, which indicates that there was better staffing in the Programs department, to take care that the increase in project spending could be monitored appropriately. The Dutch pension arrangement is a defined contribution scheme. The costs of the premiums are accounted for in the year to which they pertain. The pension arrangement has guaranteed pension payments, although participants can also choose for an investment arrangement, by which the participant has a higher risk, but also opportunity for higher outcome. Each participant has to make a choice for either the guaranteed arrangement or the investment arrangement, after having been individually informed and educated by the pension advisor.

During 2015 there were 351 fte's on average (2014: 285) working for Dorcas, of which 70 in the Netherlands and 281 at the field offices. The number of fte's in the Netherlands increased from 62 to 70 and at the field offices from 223 to 281. For the Netherlands a slight increase is foreseen in 2016, to make sure that capacity is increased in line with the growth of the project portfolio, but growth will be very limited. At the field office no big further increase is foreseen, except in those countries in which Dorcas will be self-implementing additional projects. The members of the Supervisory Board receive no remuneration for their work. In 2015 € 4,656 (2014: € 5,366) was spent on expenses related to the board meetings.

Accommodation costs (5)

Accommodation costs were lower than last year and lower than budgeted. Especially utility costs were lower than last year and the budget. More was spent on maintenance costs than was planned for. With the extra money, additional projects were executed that were deemed necessary. The rental costs for depots turned out to be lower than last year.

Communication costs (L6) and Promotion costs (L7)

Communication costs turned out to be higher than last year, also in comparison with the budget. This is mainly caused by extra telephone and internet costs for additional employees

Logistics/warehouse (L8)

Costs for logistics and warehouse have decreased a little further; a little less than budgeted for, because the calculated advantage of insourcing for national transport turns out to be a little less than foreseen. However, all together these costs have decreased significantly over the last few years.

General costs (L9)

General costs are less than last years. The main cause are the realised exchange rate differences that are accounted for under this heading. Where in former years these differences were limited, this year they turned out to be a significant surplus of € 160,879. If this item is disregarded, than the general costs come out at € 393,813, which is quite some higher than last year, but according to the budget.

Depreciation (L11)

Depreciation has mainly increased because of the CRM software has been in use since the middle of 2014. Depreciation is applied from that moment onwards. For 2015 this means that a full year of depreciation has been applied to this important investment. Part of the total depreciation is not accounted for as such in the Statement of Income and Expenditure, but is accounted for under different headings. This can be summarised as follows:

Depreciation in the Statement of Income and Expenditure	270,662	
Depreciation in direct costs shops	69,737	Accounted for as 'costs of sales'
	340,399	
Of which on material fixed assets	188,066	
Of which on intangible fixed assets (software)	152,333	

Financial costs (L12)

This is the interest on the mortgage loan for the real estate in Andijk and the interest on the private loans. This last interest is often subsequently donated to Dorcas as a gift.

5.6 Cash Flow Statement 2015

	<i>this year</i>	<i>this year</i>	<i>last year</i>	<i>last year</i>
<i>Cash flows from operations:</i>				
Result of the year		-1,116,286		753,394
Add: depreciation		340,399		224,280
Less: increase/decrease of stock		-98,381		-453,873
		-874,268		523,801
Changes in working capital:				
Increase/decrease receivables	-632,843		24,899	
Increase/decrease short term liabilities	1,933,906		958,420	
		1,301,063		983,319
		426,795		1,507,120
<i>Cash flows from financing:</i>				
Change in financial fixed assets	0		0	
Increase/decrease long term liabilities	-96,459		65,624	
		-96,459		65,624
<i>Cash flow from purchases and sales</i>				
Purchases	-626,753		-452,610	
Sales	-4		19,100	
		-626,757		-433,510
		-296,421		1,139,234
Liquid assets December 31st		4,554,707		4,851,128
Liquid assets January 1st		4,851,128		3,711,894
		-296,421		1,139,234

Reckoning with increased but not spent government grants of almost € 2,8 million as compared to € 0,9 million at the end of last year, expectation would be that liquid assets would be a lot higher at the end of 2015. This is not the case, due to the fact that compared to the income in 2015 for non-relief projects has been relatively too high.

5.7 Auditor's report



Stichting Dorcas Aid International
Postbus 12
1619 ZG ANDIJK

INDEPENDENT AUDITOR'S REPORT

Report on the financial statements

We have audited the accompanying consolidated financial statements for the year 2015 of Stichting Dorcas Aid International, Andijk. These consolidated financial statements comprise the balance sheet as at 31 December 2015 (with a balance sheet total of € 10,283,203) and the consolidated income statement for the year then ended (with a negative result of € 1,116,286) and notes thereto, comprising a summary of accounting policies and other explanatory information.

Responsibility of the Board

The Board is responsible for the preparation and fair presentation of the financial statements and for the preparation of the Annual Report, both in accordance with Guideline 650 for Fundraising Organisations. The Board is also responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Auditing Standards. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including an assessment of the risks of material misstatement at the financial statements level, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

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

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Basis for the qualified opinion

As indicated on page 90, section S1, in the note to income from own fundraising, there are control deficiencies with respect to the recognition of revenue from the Dorcas shops. Owing to the specific characteristics of the shops, which are run exclusively by volunteers, a number of essential internal controls are not in place. As a consequence we have been unable to verify the completeness of net revenue from Dorcas shops.

Qualified opinion with respect to the financial statements

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the financial statements give a true and fair view of the financial position of Dorcas Aid International as at 31 December 2015 and of its results for the year then ended in accordance with Guideline 650 for Fundraising Organizations.

Report on other requirements

In our opinion, and to the extent we can assess, the Board's report is consistent with the financial statements as required by Guideline 650 for Fundraising Organisations as applicable in the Netherlands.

Was signed,
Sliedrecht, 26 May 2016
WITH accountants B.V.
P. Alblas, RA

5.8 Signing by Executive Board and Supervisory Board

The original papers were signed by the directors and the Supervisory Board members.



Vaccination of children reduces the risk of diseases.

Annex A.

Budget 2016

INCOME

Income own fundraising

General donations	3,878,403	
Legacies	750,000	
Project donations	6,250,000	
Donations in kind	5,315,000	
Gross profit sold items	2,969,500	
		19,162,902
Income joint appeals		150,000
Income third party appeals		850,000
Government grants		7,973,817
Interest		15,000

TOTAL INCOME

28,151,719

EXPENDITURES

Spent on objectives

Awareness	960,727	
Relief and rehabilitation	7,392,428	
Development	8,370,689	
Social care	7,392,035	
		24,115,880

Spent on fundraising

Costs own fundraising	2,206,500	
Costs of joint appeals	12,670	
Costs of third party appeals	42,221	
Costs acquisition government grants	254,241	
		2,515,633

Management and administration

Costs management and administration		1,054,096
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TOTAL EXPENDITURE

27,685,609

RESULT

466,110

Budget key percentages

• Spent on objectives as a percentage of total income	85.7%
• Spent on objectives as a percentage of total costs	87.1%
• Costs own fundraising as a percentage of income own fundraising	11.5%
• Costs total fundraising as a percentage of total income (ex interest)	8.9%
• Costs management and administration as percentage of total costs	3.8%

Annex B.

Distribution project funds 2015

	<i>budget cash 2015 in euros</i>	<i>payments cash 2015 in euros</i>	<i>contributions in kind 2014 in euros</i>	<i>total 2014 in euros</i>	<i>budget cash 2016 in euros</i>
<i>Distribution between countries:</i>					
Romania	403,267	487,428	1,171,243	1,658,670	
Moldova	595,422	536,449	946,787	1,483,236	
Hungary	33,858	31,727	254,065	285,792	
Ukraine	775,058	1,029,437	1,720,888	2,750,325	
Albania	477,473	622,061	290,565	912,626	
Russia	389,025	332,378	0	332,378	
Total Eastern Europe	2,674,102	3,039,480	4,383,547	7,423,027	
Egypt	865,944	806,835	0	806,835	
Sudan	42,750	133,242	0	133,242	
South Sudan	1,797,590	2,740,580	26,655	2,767,235	
Ethiopia	1,445,261	1,765,406	0	1,765,406	
Kenya/Uganda	1,537,195	1,603,895	0	1,603,895	
Tanzania	773,775	918,812	0	918,812	
South Africa	344,565	366,817	318,012	684,829	
Mozambique	428,521	441,975	5,090	447,065	
Zimbabwe	89,775	135,564	0	135,564	
Lesotho	108,010	115,873	47,505	163,378	
Total Africa	7,433,385	9,028,999	397,262	9,426,261	
Syria	530,100	952,412	119,596	1,072,008	
Lebanon	883,500	1,094,941	0	1,094,941	
Iraq	795,150	1,183,279	2,057	1,185,336	
Total Middle East	2,208,750	3,230,632	121,653	3,352,285	
Nepal		130,226	0	130,226	
Other countries, CfP, transport fund	768,265	422,545	484,010	906,554	
Total other countries, CfP, transport fund	768,265	552,770	484,010	1,036,780	
GRAND TOTAL	13,084,503	15,851,881	5,386,472	21,238,353	
<i>Distribution between type of intervention:</i>					
Relief and rehabilitation		6,671,761	409,232	7,080,993	5,960,973
Development		6,809,719	288,072	7,097,791	7,041,682
Social care		2,370,401	4,689,168	7,059,569	2,046,453
		15,851,881	5,386,472	21,238,353	15,049,109

5.7 Auditor's report

Annex C. Statement of accountability

The Supervisory Board and the Board of Directors subscribe to the principles of the Code Goed Bestuur voor Goede Doelen (Good Governance Code for charities). This code is governed by the following principles:

- The internal function of “supervision” (defining and approving plans, critically monitoring the organisation and its results) shall be clearly separated from “administration/governance) and/or “implementation”.
- The organisation shall strive continuously to allocate its resources with the utmost prudence, ensuring efficacy and efficiency in achieving its objectives.
- The organisation shall strive to accomplish optimum relations with stakeholders, with a specific focus on information sharing and the receipt and handling of wishes, questions and complaints.

Administration and supervision

In 2015, the above separation of roles was warranted as follows: Supervisory Board: supervising and critically monitoring the organisation and its results. Board of Directors: administration and implementation. Chapter 2, “The Dorcas Organisation” has described this in detail. This chapter deals with the composition of, and responsibilities assigned to, the Supervisory Board as well as the evaluation of the performance of both the Board of Directors and the Supervisory Board.

Allocation of resources

Chapter 1, “Objectives and Strategy” outlines the objectives and results for 2015. Chapter 3, “Our Programmes”, reports the impact accomplished based on the principal objectives and results achieved in 2015. Human interest stories on the pages separating the chapters give an impression of the concrete impact of our support on the personal lives of those receiving help. The section “Monitoring and Review” in Chapter 3 describes how the processes are monitored to ensure timely readjustment of our activities in order to achieve the defined goals. Later on in this chapter we will go into the points for improvement in greater detail.

Interaction with stakeholders

Dorcas has an extensive network at its disposal consisting of diverse stakeholders, with which it interacts. For instance, stakeholders abroad include our field offices, our partner organisations and the people that we support. Chapter 3 explains Dorcas' mode of operation in developing its partner organisations in the project countries. This chapter also provides an overview of our co-operating partners.

Dorcas participates in partnerships in the Netherlands as well, for instance Christelijke Noodhulpcluster (Christian Emergency Relief Cluster) and Prisma. Information about these partnerships can be found in Chapter 2.

Chapter 4, “Communications and Fundraising” details the relationship between Dorcas and its supporters' base. Dorcas actively communicates with its supporters' base, informing them through a number of periodicals. We maintain a classified complaints register for addressing complaints. We conduct biennial satisfaction surveys among co-workers in and outside the Netherlands. Dorcas closely co-operates with thousands of volunteers across the Netherlands.

Supervisory Board

Lt. Colonel Mrs. Dr. Ine Voorham, Chairperson

Management

Michel Gendi

Nico Hoogenraad AA

Joeke van der Mei

Annex D. Organisation chart

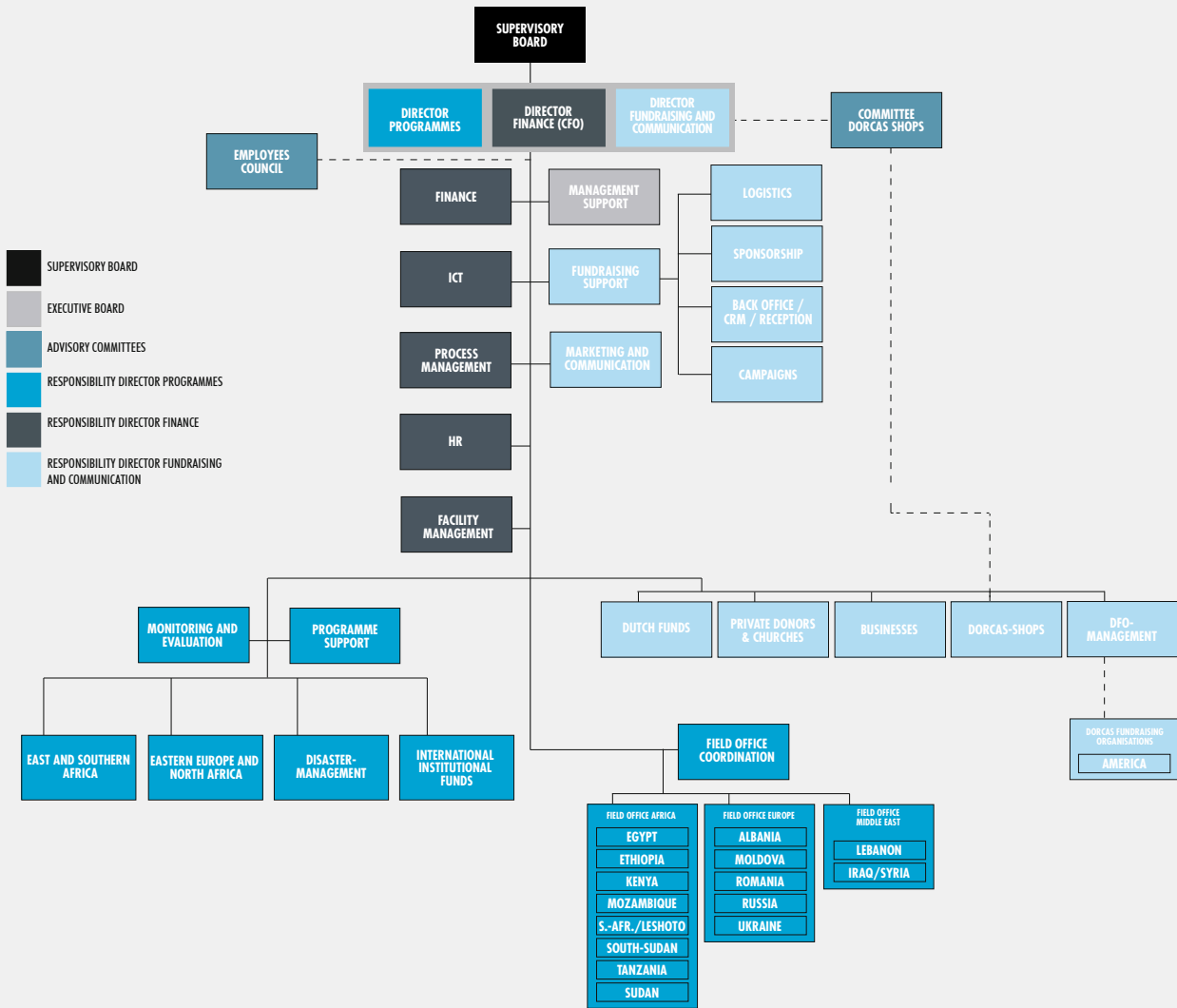
Our Promises and Guarantees

Dorcas has prepared this annual report with the utmost care. Choices were made regarding its setup, its contents and its lay-out. We will explain the principal choices below. Dorcas supports the most deprived in many different ways. This annual report highlights a selection of these different ways such that transparency and relevance is achieved for all stakeholders. Dorcas has made it its mission to proclaim God's love by offering relief to people in distress and extreme poverty.

The road towards this has been described in Chapter 1, "Objectives and Strategy". Partners from local communities in Africa and eastern Europe help Dorcas in carrying out its programmes. These partner organisations are intimately familiar with these communities and know what is necessary to improve the living conditions and enhance self-reliance. Dorcas attaches great importance to the co-operation with and development of these partner organisations; Dorcas sets aside one per cent of every project's budget for capacity building of the partner organisation involved, as described in Section 3.4. To provide insight into the impact of our programmes, we have provided tables listing objectives, results and points for improvement for each sector.

Photos and videos bring the story of Dorcas to life, and with this story we want to encourage people in the Netherlands to get involved for fellow-humans in eastern Europe and in Africa. Dorcas offers many different ways to get involved.

Dorcas would not live up to its own expectations without the help of thousands of volunteers. Their enthusiasm and invaluable commitment are key to Dorcas' work. The significance of their involvement has been highlighted in various chapters in this annual report.





35 years of working for the most deprived

In 1980, Dirk Jan Groot and his wife founded the CFACC (Christian Foundation for Aid to Conscience Convicts) in order to put into practice the commandment of Christ and support people who were persecuted because of their faith. Many of these people lived in poverty. The political transformation that took place in eastern Europe after the Iron Curtain had been brought down made these countries more accessible. This is when the Dorcas working group was formed, named after one of the first Christians who “was always doing good and helping the poor” (Acts 9:36). The working group took upon itself to collect and send relief goods and renamed itself Stichting Dorcas Hulp International (Dorcas Aid International Foundation), headed by Dirk Jan Groot as its director. During the 1989 famine in Ethiopia, Dorcas sent a container with food. The operations in Africa soon expanded to include more countries. On account of these developments, it was felt opportune for Dorcas to be split up into two separate foundations. Thus, in 1995 the Dorcas Aid International Foundation was established, and this foundation would be responsible for the operation of the projects abroad. In 1997, Dorcas Hulp Nederland (Dorcas Aid Netherlands) was founded, and its responsibilities included fundraising to make the implementation of these projects possible.

Dirk Jan Groot headed the organisation until his retirement in 2010. In 2010, the then respective Boards of Directors of Dorcas Hulp Nederland and Dorcas Aid International decided to integrate both organisations. This integration was accomplished early 2012 and the merger deed was executed in October 2013. The Stichting Dorcas Winkels (Dorcas Shops Foundation) was part of this merger. As from October 2013, all of Dorcas’ activities have been incorporated into a single organisation: Stichting Dorcas Aid International, under the name of Dorcas. In 2015, Dorcas celebrated its 35th anniversary.

TOGETHER WE CAN MAKE A DIFFERENCE

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Together we can make a difference

Dorcas provides relief and development in 18 countries in Eastern Europe, the Middle East and Africa.

