



# *Dorcas* Annual Report

**2020**

Sustaining Change  
in Extraordinary Times

## Cover Story

# Iyad: "I've learned how to stay positive and deal with violent events"

2020 was a painful year for Lebanon. On top of the political and economic crisis, the COVID-19 pandemic and 4 August Beirut explosions sent ripples through the country. Dorcas took immediate action - delivering food to vulnerable households, rebuilding homes and businesses and offering psychosocial support to people left traumatised by the blasts.

### Fled Syria

It was through these efforts that we first met Iyad (16). Iyad fled war-torn Syria when he was only 9-years-old. Together with his parents and siblings he found a safe place to live in Beirut, the capital of Lebanon. Readjusting to life has not been easy - then nearly 2,750 tonnes of ammonium nitrate tore through the city.

### Mass recovery effort

Iyad lives with his family in Bourj Hammoud, about a 40-minute walk from the port where the blasts took place. Despite avoiding the worst of the damage, his community was left in turmoil. Many people worked at the harbour and were now without a job. Iyad: "The windows were broken at our house. Luckily, they've been repaired. There was a lot of help after the explosion." Thanks to this mass recovery effort, Iyad feels safe

at home. But when he walks through the city he quickly becomes tense. Dealing with fear and anxiety For Iyad, living with fear is one of the biggest consequences of the explosions. The support sessions he takes part in at the Dorcas community centre help him cope with difficult feelings and anxiety. I've learned how to stay positive and deal with violent events", he says. After the session I feel calm and happy."

### Looking forward

Today, besides hanging out with his friends and going to the centre, Iyad is focused on school. "I love everything about technology", he says. "When a phone breaks, I see what's going on. If a laptop crashes, I try to find the bug." And his ambitions don't end there: "My dream is to get a technical education when I'm finished with high school..."



► Read more about our psychosocial support and mental health programmes in Lebanon and Syria on page 27-29.

► Read more about our collaborative response to the Beirut disaster on page 40-41.

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Part 1

# Annual Report

# Resourcing Change



**41**  
Shops



**7,750**  
Sponsorships



**56,000**  
Donors



**964**  
Companies



**10,000**  
Volunteers



**888**  
Churches



**72,000**  
Hartslag  
Subscribers



**22,000**  
E-Newsletter  
Subscribers

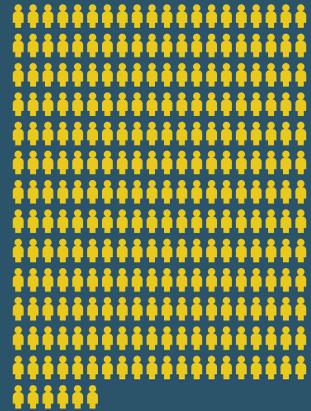


**10,000**  
Facebook  
friends

# Realising Change

## The Middle East

Participants **266,831**



74,145



1,815



94,276



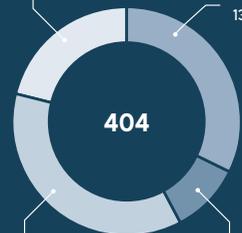
96,595

## Staff Members

The Netherlands:

85

Africa:  
131



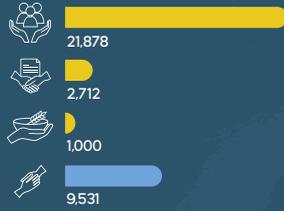
The Middle East:  
148

Eastern  
Europe:  
40

404

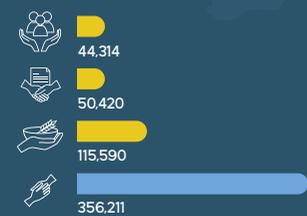
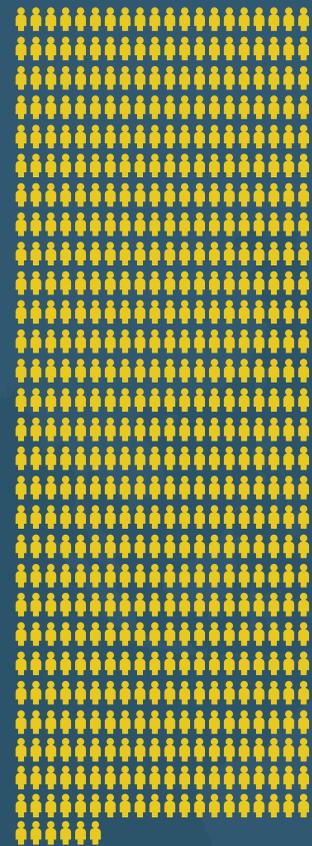
## Eastern Europe

Participants 35,121



## Africa

Participants 566,535



### Intervention areas

- Community-Based Care and Protection
- Enterprising People and Communities
- Early Recovery and Resilient Livelihoods
- Relief

x 1,000

## Foreword

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Though the world has seen disease sweep nations before, 2020 will go down in history as the year of the pandemic. Hopefully 2022 will be the year of recovery, alas, it is too soon to tell. What we do know is that the COVID-19 crisis will be succeeded by a series of new crises; of far-reaching aftershocks. So too, new perspectives and opportunities will emerge.

### A strong start

The year 2020 got off to a strong start. We accelerated our work to rebuild the Yazidi homeland in Sinjar, Iraq, as more and more survivors of the brutal genocide by ISIS returned home. In South Sudan, our nutritional programmes for young mothers helped both mother and new-born stay healthy - particularly important given soaring malnutrition rates across the country. And in Ukraine, we stepped up our collaboration with local churches empowering communities to take issues of social exclusion into their own hands. Across all three regions, we helped young entrepreneurial-minded people make a new start in life. Meanwhile, new plans were put in place to strengthen our internal systems and thus better deliver sustainable change.

### Extraordinary times

In the first quarter of 2020, life changed irreversibly, affecting rich and poor alike and putting untold pressure on fragile systems and crisis contexts. Many of our communities became literally locked down as a result of nationwide restrictions. With a significant share of our private funding coming from our social enterprises in the Netherlands, the closure of these shops - to protect our elderly volunteers - heavily impacted our core ways of working. Our annual budget was reduced, though the overwhelming support we received from the Dorcas Movement in the Netherlands, our donors and partners kept us afloat. At the beginning of the pandemic, our Annual Plan was overhauled with many of our programmes suffering delays while we assessed the best way forward. We led with one key goal - to continue to serve the most vulnerable and sustain our impact, despite the extraordinary circumstances.

### Sustaining our impact

While these were dark days, we were constantly inspired by the courage and commitment shown by the people within our walls. Staff and volunteers from both our country offices and international office quickly responded to the challenges at hand while remaining steadfast to our mission. The fast-track development of our internal processes, support and quality management systems was indispensable. COVID-19 also forced us to think outside the box, be it adapting programmes to include strict hygiene components or diverting strained resources to meet the needs of the fluctuating context. In August 2020 this proved more important than ever. Within hours of the tragic Beirut Port explosions, our Lebanon colleagues were on the ground to support the victims of the blasts - what was to become a massive relief and rehabilitation effort led by Dorcas.

### Facing the challenges of tomorrow - together

By the close of the year, we were immensely grateful that we had been able to make headway on our goals - including the opening of our new international office in Almere. The pandemic has taught us that together we can weather any storm, but also that together is the only way forward. We would like to take this opportunity to thank our dedicated partners and supporters. It is with your determination that we strengthen our faith and with your backing that we prepare ourselves for the challenges of tomorrow...

God is our refuge and strength,  
An ever-present help in trouble.  
Therefore, we will not fear...  
(Psalm 46)

The Executive Board,  
Leo Visser, CEO  
Peter Palsma, COO



# Introduction

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## We are Dorcas

### Who

We stand for justice and peace. We are inspired by the potential that lies within every human being. When we look at the world, we see unique people everywhere, in all kinds of circumstances. Vulnerable, yet strong. We know not every man and woman has had the same opportunities in life. That is why we go where the going is tough. Striving for deliverance where lives are threatened. Creating opportunities where hope seems lost. Offering new visions of the future where there is only the ever-suffocating present. Lifting up those who have stumbled. Giving hope to the poorest of the poor. We see those who have not been seen.

### Where

Our work extends far beyond the borders of our base in the Netherlands. We are present wherever we are needed. Wherever there is need. Never fleetingly, always with an aim towards lasting change. As a powerful force to

touch the lives that touch us. Our work is as simple and profound as a hand on a shoulder, as eye-to-eye contact.

### How

A powerful and effective combination of staff and volunteers in the Netherlands and abroad. Employing our talents with passion, in a spirit of equality. From the volunteers in our shops to our bookkeepers to our staff in Eastern Europe, Africa and the Middle East. Together we make Dorcas work. Together is a key word for us. Our local, national and international partners remain vital to our work. The same goes for everyone who supports us. Dorcas would not exist without their prayers, donations and efforts. The work simply could not be done. We connect people to those in need, offering help daily. Consequently, Dorcas is a fundamental part of something far greater. Something that strives to break the chain of poverty and inequality. The chain of chaos and injustice. As long as this chain exists, Dorcas will work to break it. We are Dorcas. We believe in God. We believe in the people God has made.



## Our History

Dorcas was founded by Dutch entrepreneur Dirk-Jan Groot in 1980 to support people in Eastern Europe who were persecuted for their religious beliefs during the Cold War. In the 1990s the organisation expanded its activities to Africa and in the last decade to the Middle East. We quickly gained the support of a variety of donors that, alongside tens of thousands of supporters, are of infinite importance to us. Ten years after the birth of Dorcas, we began to work with institutional donors who today co-fund the majority of our programmes.

## Our Identity

Dorcas is a Christian organisation. Inspired by our faith and with the dedicated support of well-wishers and volunteers we see our mission as an expression of the love of Jesus Christ. This network of loyal supporters and volunteers is an integral part of our existence. They contribute to our mission in a number of ways, including by operating our network of thrift shops across the Netherlands. Our strong connection with some 1,000 churches and congregations

from various backgrounds and denominations ensures our presence is firmly rooted in society.

## Our New Corporate Identity

With unprecedented threats having a direct impact on the lives of the people we work with, the situation on the ground has become more unpredictable than ever. Despite the increasingly complex nature of our work, our mission remains simple - to reach the most vulnerable in their hour of need. This was the thinking behind our new corporate identity. The new logo and tagline - *For those in need* - better fits the times while also guiding our people, partners and supporters back to our roots. While the operating ground is shifting dramatically and will continue to do so, we are Dorcas and always will be. That's why elements of our old logo resurface, ensuring we remain recognisable across our communications.

## Preview of 2021 and Beyond

The world has lost close to 3 million people to COVID-19 to date - a figure that shows no sign of abating. All emerg-

## New Logo

Our new logo matches the times we are living in, showing the actual diversity of our work. At the same time some familiar elements remain, because we are still recognisably Dorcas.

## New tagline

For those in need - our new tagline. It expresses who we are, what we do and why we exist.



We see people.  
We look them  
in the eye and  
believe in them.



We long for  
people and  
communities to  
flourish.



We work on 3  
levels: individual,  
community and  
society.



We work in the  
name of God's  
love.



Elements of our  
old logo are  
reused. It demon-  
strates that we  
stay true to our  
roots.



We work in 3  
global regions:  
Eastern Europe,  
East-Africa and  
the Middle East.

ing economies are in recession with some of the worst fallouts yet to come. Not only the pandemic and the threat of future pandemics but also the severity of modern-day conflict is fuelling a youth mental health crisis of epic proportions. Meanwhile, the earth is warming, with extreme weather events expected to multiply and render large parts of the world virtually uninhabitable - a reality that will continue to hit the global poor hardest.

We live in extraordinary times. The goal posts remain the same but the playing field is different. Which means we need to find new and better ways to deliver on our ambitions in a rapidly changing environment.

### **Elevating our global network, localising our response**

Despite the challenges posed by the pandemic we made reasonable headway towards our four key ambitions in 2020. This was made possible thanks to our strong network of partners who helped us navigate everything from access issues to resource shortages to real-time communication and learning - particularly our local and community-based actors.

In 2021 we will enter into new partnerships in the north and accelerate local collaboration in the south to develop innovative solutions, respond to emerging crises faster and stay one step ahead of the fallouts of the pandemic. In countries across Eastern Europe and the Middle East we will use social media and new digital platforms to deliver our Future 4 Children programme online. In Lebanon we will intensify our remote psychosocial support services to address the escalating mental health crisis. In Albania we will distribute more hygiene kits, flyers and informational materials to shield at-risk communities from infection. And in Africa - where new variants of the virus are emerging and threatening economic growth - we will scale-up our multi-purpose and climate-smart agriculture programmes to sustain livelihoods from the ground up.

Localisation is a big theme in the development and humanitarian sector. Together with our country offices and partners we will discuss the desired developments towards 2025.

### **Evidence-based approach**

With the need to move faster so too comes the need to safeguard the effectiveness of our work. We will

bolster our commitment to an evidence-based approach, developing our monitoring systems further and freeing up time and funds to fine-tune and scale viable programme concepts.

New concepts - centered around tackling generational poverty - have strengthened our ability to adapt and compare results. In 2021, we will finalise a concept on long-term resilience. The year ahead will also see the roll out of our new system for monitoring, evaluation, accountability and learning (MEAL). These combined with new digital tools will ensure our presence continues to be felt in hard-to-reach countries such as Syria and South Sudan.

### **A future-proof organisation**

In today's volatile climate, it is important that Dorcas supports vulnerable groups to advocate for their rights on the international stage. To this end we are continuing to develop our integrated agenda for policy influencing for the new strategic period (2022-2025).

Due to increased knowledge about cases of sexual exploitation and misconduct by NGO workers, the role of humanitarian actors has come under increased scrutiny. In the years to come, we will further implement the Core Humanitarian Standard (CHS) in our work as well as advance our commitment to inter-agency guidelines - specifically the UN Secretary-General's Bulletin on Special Measures for Protection from Sexual Exploitation and Abuse (PSEA). Read more about how we comply with international standards in Chapter 3 of this report.

Moreover, we are developing our international human resource policies - all with the aim to better protect and serve our staff. To meet the needs of a modern, remote workforce the years ahead will see the completion of project FIT - Future IT - a comprehensive overhaul of our IT infrastructure.

The year 2020 marked the 40<sup>th</sup> Anniversary of Dorcas. Due to the pandemic, our plans were put on hold. When the time is right, we have lots in store to celebrate. It was also a year of change, most readily seen in the opening of our new international office in Almere. Learn more about the move and its impact on our activities in Chapter 3 of this report.

Chapter 1

# Realising Change



**In this chapter we review Dorcas’s programme activities in Africa, the Middle East and Eastern Europe. Against a backdrop of extraordinary challenges, we reflect on to what extent the lives of those in need are impacted by our efforts.**

## 1.1 Introduction

Dorcas works with people affected by poverty, exclusion or crisis in 14 countries in three regions around the world: Africa, the Middle East and Eastern Europe. In all three regions we work together with our partners to implement programmes designed to support people before, during and after crisis. This reflects our ongoing commitment to the Humanitarian-Development-Peace Nexus and to realising lasting change in our countries of operation. Through our participation in humanitarian networks, we occasionally support relief operations beyond our key regions.

### Our Theory of Change

Dorcas programmes continue to align with our Theory of Change (ToC), a comprehensive guide for the devel-

opment and assessment of each intervention. The ToC helps us pinpoint the changes we want to bring about and evaluate how they are expected to unfold within a specific setting. It also provides a clear framework for how to integrate different sectors and actors into our work, meeting the needs of both the global development sector and the donor community while always remaining locally present and grassroots active.

### Serving Communities in Extraordinary Times

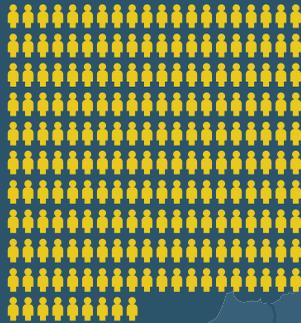
With 2020 bringing unprecedented threats to fragile communities, we were quick to adapt our activities to continue to meet their needs in an extraordinary context. The COVID-19 pandemic and the Beirut Port explosions were just two of the challenges that Dorcas came up against. Learn more about our targeted emergency responses in the coming pages.



# Africa

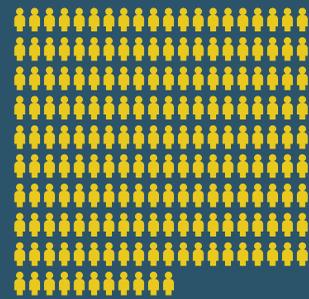
## South Sudan

Participants 209,984



## Ethiopia

Participants 191,480



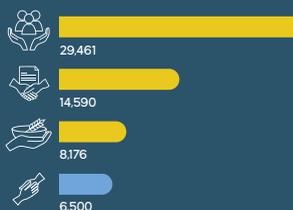
## Kenya

Participants 83,953



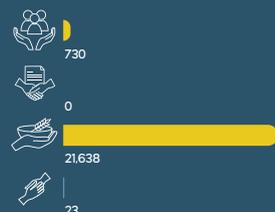
## Tanzania

Participants 58,727



## Mozambique

Participants 22,391



### Intervention areas

Community-Based Care and Protection

Enterprising People and Communities

Early Recovery and Resilient Livelihoods

Relief

x 1,000

## 1.2 Africa

### Regional Context

The COVID-19 pandemic was the single largest factor affecting Africa in 2020. Not only the virus itself but also the measures put in place to contain it have had a direct impact on the livelihoods of vulnerable populations, especially in urban areas and informal settlements. The problems that have arisen from this have remained hidden for some time though we felt their presence from the beginning. Effects on the wider economy are extensive and significant. In Kenya alone, economic growth has halved. Disruption of food and other supply chains has revealed a troubling dependency on international aid to meet even the most basic needs. Yet amidst all this, the COVID-19 crisis gave rise to unprecedented agility, innovation and teamwork by community-based actors including the reshaping of vital food systems to prioritise local markets.

In rural areas, farmers experienced a triple blow: COVID-19, a locust plague and extreme weather events causing floods in some regions and droughts in others. While the agricultural industry faced short-term shocks to production and trade, it also grappled with long-term consequences for other parts of the food system. The desert locust crisis, the most serious in 70 years, has exacerbated existing food insecurities for millions of people across the Horn of Africa including fragile pastoralist communities in Ethiopia's Somali region.

Meanwhile, major floods in South Sudan and a high intensity cyclone in Mozambique stripped millions of their homes and livelihoods - a difficult reality for a population already facing mass displacement as a result of internal conflict. Throughout 2020, escalating violence in Ethiopia added another dimension to the crises context. Reflecting these new and evolving challenges, in Shashamene town in the south, our micro-entrepreneurship projects were brought to a standstill as ethnic unrest rocked the community.

### Our Work

Despite the difficult operating environment, our country teams worked hard to sustain our programme activities and deliver vital emergency assistance across the continent. In all five countries we were proud to observe increased programmatic commonality. From micro-enterprises and groups to water, sanitation and hygiene

(WASH) initiatives to renewable energy and youth employment projects, entrepreneurship took a leading role. The inclusion and protection of marginalised groups also took precedence. All happening amidst soaring inequality rates made worse by a burgeoning youth population and record joblessness.

### Highlight Project: Resettling in Mozambique

Imagine a situation where your whole community lives without clean water. This is the reality facing thousands of people across Mozambique. Like many women, Lucia was left with no other option but to use the contaminated river water for everyday tasks, though things got much worse when her house was destroyed by Cyclone Idai.

Dorcas is active in some of the most heavily affected areas of Mozambique. Together with communities we are helping families like Lucia's enter a new phase of recovery. With funding from Dutch and international donors, our integrated programme provides shelter, livelihoods support and WASH facilities to vulnerable people across the central belt. In 2020, we extended our services to encompass long-term resettlement assistance including home ownership, access to land and market growth. We started with the construction of a physical market place in a major resettlement area. The year also saw us develop and legalise 12 farming associations. Today, every association has title deeds to their land and sells their produce for a fair price at the local market. With the money they make at the market, farmers earn enough to buy goods and educate their children. This approach has helped communities not only recover, but also increase their resilience against future climate-related disasters. Lucia and her family now live in a strong house with clean water only a two-minute walk away.

In other African countries, Dorcas works with communities, farmers and private and public sector actors to develop inclusive value chains, creating new markets for locally-sourced products. The year saw us bolster our track record in Kenya by building our Honey Inclusive Value Chain Enterprising Solutions (HIVES) project. The initiative succeeded in improving the enabling environment for economic development, especially for those at the 'bottom of the pyramid.'

## Country Impact Updates



Programme participants:  
**209,984 persons**

### South Sudan

2020 saw Dorcas South Sudan:

- ▶ Deliver life-saving support amidst the COVID-19 pandemic, adapting our nutrition project in Warrap State and water, sanitation and hygiene (WASH) and food security and livelihoods projects in Western Bahr El Ghazal to the new reality.
- ▶ Extend our emergency response efforts to include tailor-made WASH, health and protection interventions addressing the impacts of COVID-19. Among others, we established triage stations and handwashing facilities, trained health care workers on infection and prevention control, drilled boreholes to deliver clean water and offered COVID-19 education in local languages.
- ▶ Provide vulnerable youth including those with disabilities with various vocational and business skills training, supporting them to establish a small business - interventions that have proven to improve the livelihoods of students, their families and society at large.
- ▶ Strengthen the institutional capacity of local partners on topics including finance, monitoring, evaluation, accountability and learning (MEAL) and sector-specific standards; improve the 'Accountability to Affected Populations' system.



Programme participants:  
**191,480 persons**

### Ethiopia

2020 saw Dorcas Ethiopia:

- ▶ Improve the nutritional status and resilience of communities in Moyale, Deka Suftu and Shashamene through cash transfers, food and non-food deliveries, capacity building and equipment support to health centres. All in the midst of a desert locust plague and COVID-19.
- ▶ Enable youth in Addis Ababa, Borena, Shashamene and Hawassa to start a business or find a job through business, technical and life skills training, business development and technical services, job placements and market connections.
- ▶ Unite displaced people and host communities in Deka Suftu through self-help groups. We also helped credit and savings cooperatives launch a small business specialising in biomass briquettes, fuel-efficient stoves and more.
- ▶ Help local partners in Addis Ababa and other locations support children and older generations in their holistic development and wellbeing through community and asset-based safety nets, development, resource mobilisation and civil society organisations.





Programme participants:  
**83,953 persons**

## Kenya

2020 saw Dorcas Kenya:

- ▶ Stimulate the development of value chains for green grams, pastures, milk, honey and chicken, creating new income streams for farmers across the country.
- ▶ Partner with the private and public sector to further develop water, sanitation and hygiene (WASH) marketing, stimulating new enterprises and inclusive access to WASH products.
- ▶ Increase access to clean drinking water and adequate sanitation facilities and promote handwashing in schools, better protecting the community against COVID-19.
- ▶ Deliver life skills training to vulnerable children and their guardians including financial literacy and good parenting modules.
- ▶ Create protection platforms in communities to combat child abuse and protect children's right to an education through local advocacy. These platforms also helped us create livelihoods opportunities to enhance the economic status of parent and guardians.



Programme participants:  
**22,391 persons**

## Mozambique

2020 saw Dorcas Mozambique:

- ▶ Bolster our initial response to Idai and subsequent cyclones by using the 'build back better' approach to reconstruct houses in Sussundenga district, increasing the resilience of vulnerable families including those with disabilities and older people. The safety features of the resettlement area exceed those recommended by the Ministry of Public Works, Housing and Water Resources and UN agencies. The year also saw us help families obtain a legal certificate of ownership for their homes - a relatively new development in rural Mozambique.
- ▶ Drill three boreholes to provide safe access to clean water for 4420 project participants resettled after the cyclones.
- ▶ Construct a market at a major resettlement site enabling people who took part in our programme to sell their own produce.
- ▶ Help these same people grow a small garden in their yards using borehole water to water their vegetables - thus improving their household food security and income generating power.



Programme participants:  
**58,727 persons**

## Tanzania

2020 saw Dorcas Tanzania:

- ▶ Develop and promote innovative ideas on clean cooking energy, climate-smart agriculture and environmental protection seeing some 250 homes receive energy-efficient stoves.
- ▶ Provide health and menstrual hygiene education for girls from rural areas, helping schools offer a conducive and safe learning environment; develop a value chain for menstrual hygiene products.
- ▶ Offer psychosocial support, skills development and rehabilitation for people in prison to protect their dignity together with local partners and the government.
- ▶ Train partners, groups and individuals from different communities to develop key messages to promote safe practices related to COVID-19, assisted by digital media.



Impact Story

Farmer Godfried:

# *Local Hero*



**A few years ago Godfried, a farmer from Kenya, joined our farmer field school (FFS) programme - community-based field schools where farmers learn from the practice and from each other. Up until then, he had grown some crops in his yard with the help of his family. When we visited him last year, it is hard to imagine that he once lived in abject poverty. What's changed?**

**Revenue model**

Godfried and other farmers from Makueni County followed training courses on animal breeding in order to earn an income. "I got three goats from Dorcas: two does and one buck. The two females quickly fell pregnant and both had twins. That's how I started and the herd has been growing ever since..."

**Quality produce**

"I have regular customers who buy the young does milk from me. These are customers who pay a good price. To keep them coming back, I have to deliver good quality. At the farmer field school, I learned how to make that happen. For example, I now know how to prevent the animals from getting sick."

**Passing on prosperity**

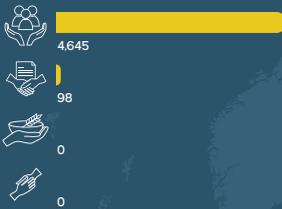
"The farmer field school changed my life. First, I lived in a house made of mud. Now, I've been able to build a house out of concrete. Besides, my farm isn't just making a difference to me. I also sell goat's milk at a reduced rate to vulnerable people in my neighbourhood - often people with HIV. The milk helps their bodies fight the virus and is a strong source of vitamins. I'm glad I can do something for them."

Our FFS programme offers a dynamic space for hands-on group learning, developing skills for critical analysis and enhanced decision making by local people. In 2020, we were forced to adapt our activities to shield our communities against COVID-19. By moving quickly to reduce our group numbers and provide personal protective equipment, the programme remained operational.

# Eastern Europe

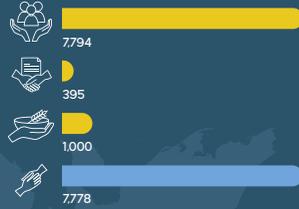
## Romania

Participants 4,743



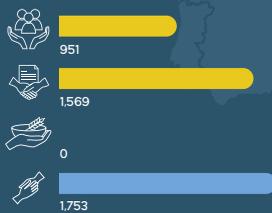
## Ukraine

Participants 16,967



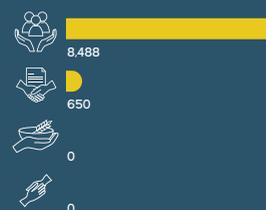
## Albania

Participants 4,273



## Moldova

Participants 9,138



### Intervention areas

- Community-Based Care and Protection
- Enterprising People and Communities
- Early Recovery and Resilient Livelihoods
- Relief

x 1,000

## 1.3 Eastern Europe

### Regional Context

Across Eastern Europe, large groups of people remain excluded from economic recovery efforts and grapple with the effects of years of multi-dimensional poverty. Unsurprisingly, the global COVID-19 pandemic and the resulting lockdown measures in the region had huge reverberations in 2020, causing a health and economic crisis so great that comparisons have been made to the painful market transition years of the 1990's.

The ongoing crisis has revealed several structural weaknesses in our countries of operation, with tired health care systems bearing the brunt. Social security is incapable of meeting old-age pension minimums. Years of corruption has worn down trust in society at large. The purchasing power of salaries across the region is very low with economies favouring oligarchic industries and failing to deliver the domestic growth and welfare enjoyed by much of the West.

With lack of prospects at home, working-age people have all but moved out. Around 2.5 million Ukrainians and 3.5 million Romanians currently work abroad while Moldova will have lost 40% of its population by 2025. Remittances sent home have extended a lifeline to families but offer little for the wider community. If prosperity and stability are to become real terms for Eastern Europe, new solutions are urgently needed.

### Our Work

Our 2019-2021 strategic plan outlined three focus areas:

- ▶ Economic development
- ▶ Child protection
- ▶ Community safety nets for older generations

The year 2020 both tested and enhanced our ability to respond to major crises. The outbreak of the COVID-19 pandemic put a halt to many of our programmes - though not for long. We continued to meet the needs of the most vulnerable populations, particularly isolated older people. In turn, this helped us deliver on our goals to protect and empower disadvantaged groups and boost social and economic inclusion.

The challenges we faced required creative thinking and robust teamwork at every level. We went above and beyond, bringing together concerned parties spanning civil, government and business circles to form emergency coalitions and give our voice a platform.

Our community safety nets partners make up our largest network in the region. Together, we were able to serve 13,000 older people via our revised community-based protection programmes. 2020 also saw us advance national policies on community-based family support. We worked closely with governments, educational institutions and business development partners to improve local livelihoods and promote the inclusion of all members of society in the economic growth process. We also played an important role in the development of Roma inclusion and anti-human trafficking networks.



### Highlight project: Promoting Social Inclusion of Roma

Despite a national strategy to offer employment and education opportunities for young Roma, rights violations and social exclusion prevail across Romania. With little to no outside help, it is the daily work of local actors that protects Roma families from a desperate fate. In 2020 we stepped up to accelerate their efforts.

In Bihor county, we delivered more after-school programmes with local teachers, churches and sports clubs leading the way. We also conducted counselling and training sessions with parents on everything from good parenting to specific issues such as early marriage. Results to date suggest that children taking part in the project enjoyed both better career prospects and improved psychosocial wellbeing. In recognition, the National Authority for the Protection of the Rights of the Child and Adoption (ANDPCA - Romania) welcomed our input in guidance materials for local authorities.

With the opening of our Sukhar Community Centre in Tarian village in 2019, Dorcas took our social economy ideas one step further. The centre provides vocational training and sewing workshops to young women from both the Roma and non-Roma community. Since its inception, the centre has helped 18 women start work and advocate for new gender roles locally and beyond. The centre also serves as a safe space for people of all ages to come together to organise and practice income-generating skills - a weekly course for teenagers led by older generations reflects one such initiative. Never shy from a challenge, the centre played a vital role during the rise of the COVID-19 pandemic, making and delivering face masks to homes throughout the area.

## Country Impact Updates



Programme participants:  
**4,743 persons**

### Romania

2020 saw Dorcas Romania:

- ▶ Together with local partners, sustain and intensify our support for vulnerable people, launching new and bigger projects and freeing up funds.
- ▶ Establish 6 new community safety nets for older people and strengthen our existing ones, despite the challenges posed by COVID-19. This was made possible by a coordinated effort by local Dorcas staff, community groups, suppliers and more.
- ▶ Realise change in the lives of marginalised groups. Our education programmes for children and income-generating activities for female entrepreneurs being two major highlights.
- ▶ Mobilise local resources, despite a real hit to our finances due to COVID-19. We would like to take this opportunity to thank the Romanian people whose overwhelming contribution to our annual Blue Bucket Campaign made this possible.



Programme participants:  
**9,138 persons**

### Moldova

2020 saw Dorcas Moldova:

- ▶ Accelerate our personalised, community-based support, mobilising communities to care for one another. Investment in partnerships at the societal level was key.
- ▶ Take much of our support services and training online, utilising digital platforms. Our asset based community development (ABCD) training for both communities and staff was a particular success.
- ▶ Help families in chronic poverty take the steps to improve their employability and wellbeing by increasing access to long-term support services.
- ▶ Accelerate cross-border learning and collaboration via a number of key partners.
- ▶ Mobilise food and monetary resources to deliver a highly successful Blue Bucket Campaign - part online, part on the ground.
- ▶ Facilitate the growth of national network Christian Alliance Moldova Without Orphans (ACMO) contributing to a better life for abandoned or at-risk children.



Programme participants:  
**16,967 persons**

## Ukraine

2020 saw Dorcas Ukraine:

- ▶ Focus our operations in two geographical areas, phasing out activities in another.
- ▶ Make the leap from a largely relief-based portfolio to one focused on community-based care and protection and long-term development, testing new concepts through two pilot projects.
- ▶ Adapt our community-based support to meet the needs of children and older people living in isolation. Some services continued to take place offline following strict hygiene and social distancing guidance.
- ▶ Build our expertise by contributing to a number of wider academic studies collaborating with research institutes, companies and organisations around the globe. Via a new partnership, we were proud to develop a self-administered survey that addresses multiple factors - such as poor health, lack of education and inadequate living standards - in the perpetuation of abject poverty - and create an actionable life map to help people take matters into their own hands.



Programme participants:  
**4,273 persons**

## Albania

2020 saw Dorcas Albania:

- ▶ Reap the benefits of our multi-stakeholder partnerships leading to the implementation of integrated development programmes in Korça and Tropoja.
- ▶ Team up with municipality actors in Korça and beyond in order to meet the needs of vulnerable people during widespread COVID-19 lockdowns. These efforts saw us go door-to-door with food, information and hygiene kits containing items such as soap and face masks as well as conduct psychosocial support sessions online.
- ▶ Rally Albanian individuals and organisations to raise substantial funds for our annual Blue Bucket Campaign which saw 370 older people receive buckets filled with vital food supplies.
- ▶ Position itself as one of the key in-country organisations supporting older generations at the societal level.
- ▶ Develop viable social enterprises, convincing companies large and small to invest in agriculture and tourism-based (micro)entrepreneurship. Examples include a social farm and a social tourism hub in Korça.





Impact Story

Olesia and Dimitru

# *Beekeeper, changemaker*



**Moldova is the poorest country in Europe, causing many young people to move abroad in hope of a better future. Olesea (34) was one of the few who stayed, forced to remain at her parents' house in Telenesti along with her husband and their 8-year-old daughter Ana Maria. She struggled to make ends meet and felt abandoned by the government. That all changed when Olesea joined Dorcas's Family Development programme...**

#### **Low pay**

As of 2020, Moldova has a minimum wage of 1000 Moldovan lei in the private sector - the equivalent of 125 euro a month. Public sector salaries are even lower. Olesea and her family have struggled for many years to find well-paid work. She works as a secretary and her husband has a job as a security guard. They barely earn enough to live on.

At a parents evening at Ana-Maria's school, Olesea hears other mothers talking about the Dorcas programme. She quickly signs up. Part of the programme is a training where Olesea learns how a family can set up a small business. She is inspired and chooses to become a beekeeper. Her father Dimitru has wanted to keep bees since childhood. Now that he is retired, he has time to pick this up and wants to do something extra to support his family. To help the family get the business off the ground Dorcas gifts them five bee hives. Dimitru is very happy: "I hope that together with my daughter I can develop the bee business and that we can get a stable income out of it."

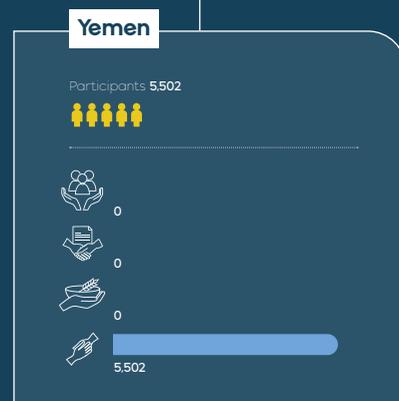
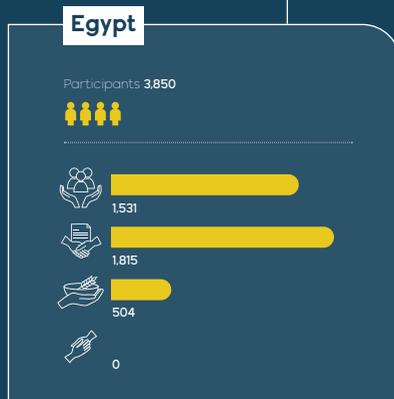
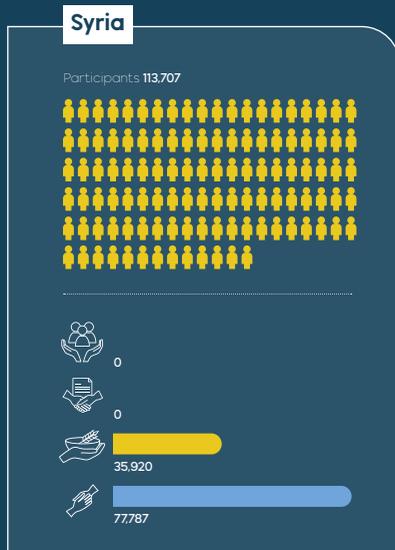
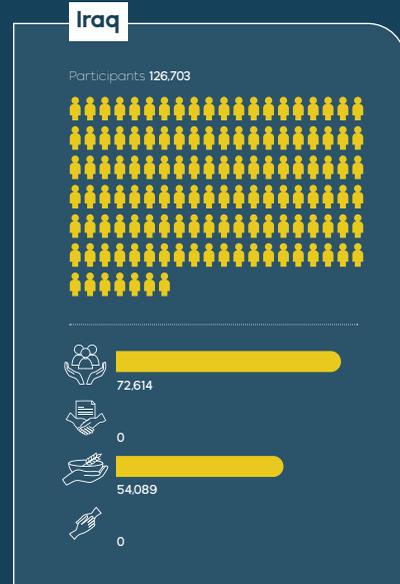
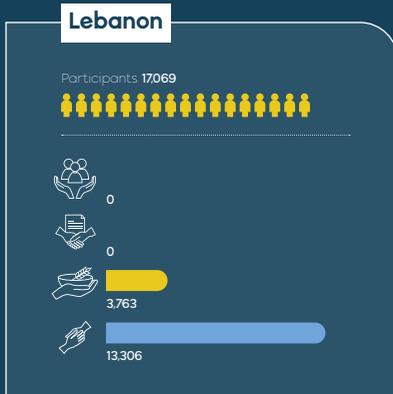
#### **Thriving community**

Dorcas's presence in the town also has an effect on the community. The people flourish and learn to lean on each other. Our activities are supported by the Moldovan government. Olesea: "These new developments are convincing people to stay in Moldova. It gives us strength to keep going and not give up."

#### **Hope for the future**

While their day-to-day life is still far from easy, Olesea's family has hope for the future: "We have our own house now - we didn't want to wait any longer for things to get better. It's great that our bee company brings in more revenue. We can take better care of our daughter and the rest of the family."

# The Middle East



## Intervention areas

- Community-Based Care and Protection
  - Enterprising People and Communities
  - Early Recovery and Resilient Livelihoods
  - Relief
- x 1,000

## 1.4 The Middle East

### Regional Context

Across the Middle East, countries reacted to the global COVID-19 pandemic with decisiveness - measures that have succeeded in slowing the spread of the virus but also had a significant impact on economic growth and psychosocial wellbeing. Communities that were already facing political unrest or armed conflict have suffered the brunt aggravating existing disasters for years to come.

In Egypt, the extreme disparity between rich and poor has been laid bare, with many people making the risky commute to work just to put food on the table. Amidst economic collapse and mounting tensions between civilians and the government, families across Lebanon have been plunged into acute poverty. The explosions in Beirut on 4 August delivered a cruel blow, with hundreds killed and many more left to carry the invisible wounds that the loss of loved ones and family homes brings. The armed conflict in Yemen has resulted in the largest humanitarian crisis in the world; with the arrival of COVID-19 posing fresh horrors to an entire generation of children on the brink of famine.

In all our countries of work, 2020 was a year of volatility. This was perhaps most visible in Syria where the political and economic situation remained arduous, impinging on the free movement of aid organisations and preventing more than 6 million refugees from returning home.

### Our Work

Dorcas has been operational in Egypt since the 90s and elsewhere in the Middle East since 2012. We implement relief, development and nexus strategies with a focus on providing people from both the vulnerable refugee and host communities with vital tools and employment opportunities to recover from protracted conflict.

The chosen modality depends on the context and 2020 brought with it a heightened need to adapt our programmes with respect to the times. Online protection and psychosocial support services became crucial components, particularly in countries facing multi-faceted crises such as Lebanon. Our 2020 activities were also specifically targeted at displaced communities and people

returning home. We spent much time with the recently resettled Yazidi community in Sinjar, Iraq in partnership with Nadia's Initiative.

In Syria, though COVID-19 forced us to adapt our service delivery, we were proud to accelerate our healthcare and community centre initiatives in five high-risk areas. Our local team in Lebanon were deeply shocked by the explosions in Beirut yet showed great strength, providing immediate support to the most affected people. Find out more below.

### Country Impact Updates



Programme participants:  
**17,069 persons**

#### Lebanon

2020 saw Dorcas Lebanon:

- ▶ Meet the needs of some people left traumatised by the 4 August Beirut port explosions. Our psychosocial support services for children - both online and off - took precedence.  
*"Many children are experiencing flashbacks and in some cases post-traumatic stress disorder. Our trauma counselling sessions help them express their feelings and let go of anxiety."* - Myriam Abou Aoun, Psychologist Dorcas Lebanon
- ▶ Help the refugee and host community live better together through legal services and mental health and psychosocial support courtesy of our network of community centres and volunteers. We also provided additional mobile aid to assist victims of the Beirut blasts.
- ▶ Adapt its support to meet the needs of vulnerable people living in isolation due to nationwide lockdown. Online support became a key part of our services, allowing the community centres to become more flexible, connected and approachable by those in urgent need.
- ▶ Deliver daily healthy and nutritional meals to children through a protection, food and nutrition project.



Programme participants:  
**113,707 persons**

## Syria

2020 saw Dorcas Syria:

- ▶ Support the health and wellbeing of vulnerable individuals and communities through food and medicine deliveries, livelihoods support and mental health and psychosocial support and protection services.
- ▶ Grow our presence in Aleppo, Homs, Rural Damascus, Qunaitra and Daraa - historically hard-to-reach areas both rural and urban.
- ▶ Adapt our support to serve the most vulnerable - particularly older people - in the face of COVID-19 and subsequent lockdowns. These services, carried out by our network of community centre staff, included remote counselling and mask making workshops - later distributed via public health centres.
- ▶ Commence a new project with mobile healthcare units to provide on-the-go aid in a complex emergency setting.



Programme participants:  
**3,850 persons**

## Egypt

2020 saw Dorcas Egypt:

- ▶ Deliver life-skills training and social cohesion and entrepreneurship projects to vulnerable groups including girls, youth, farmers and older people from both urban and rural communities, helping them make use of their God-given potential.
- ▶ Through active cooperation with the government and other actors, sustain our farmer field and business school programmes, making them more innovative and accessible to all. Dorcas' method was adopted in the national curriculum and was shown to support farmers in agricultural and livestock production, water and climate-related challenges and market access.
- ▶ Promote mutual support and cooperation in (rural) communities, giving voice and agency to women.
- ▶ Initiate research projects through multi-stakeholder partnerships improving access to information and services for marginalised groups.



Programme participants:  
**126,703 persons**

## Iraq

2020 saw Dorcas Iraq:

- ▶ Expand its protection, food security and livelihoods and water, sanitation and hygiene projects to vulnerable communities including Yazidi returnees in Sinjar and internally displaced people in Duhok and three districts in Nineveh Governorate.
- ▶ Sustain and expand our support-base in the country through a number of multi-sector projects funded by Nadia's Initiative and UNOCHA as part of their Iraq Humanitarian Fund in collaboration with several countries in Europe as well as the Middle East.
- ▶ Strengthen its operational capacity, technical expertise and in-country partnerships.



Programme participants:  
**5,502 persons**

## Yemen

2020 saw Dorcas Yemen:

- ▶ Deliver life-saving cash support to individuals and communities affected by the rise of food insecurity caused by the ongoing conflict. We were able to reach the most vulnerable households through close collaboration with our partner inside Yemen. Small initiatives like this have slowly begun to shift public opinion on the role of women in society. Of the households involved, 63% saw a female registered to receive the cash. The project also included financial management training and awareness-raising. The community have already witnessed a change in decision-making and spending habits. "I used to spend more than I earned but after this course I have reduced my outgoings", says Hakeem (alias name), a participant on the course. "Now, I spend less on qat and cigarettes and save money for an emergency as well as my own [future] project."

## 1.5 Capacity Development and Learning

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### Capacity Development

Dorcas believes in lasting change - sustaining our impact long after we leave a country. The capacity building of our staff and key partner organisations reflects our ongoing commitment to this goal and takes a variety of formats including training, coaching and learning activities.

As a result of the COVID-19 crisis many capacity development activities took place through online video calls. Both presenters and participants quickly adjusted to the new format using a range of online tools to build and develop specific knowledge and skillsets.

#### Highlights from the year

- ▶ The Dorcas team in Egypt undertook a farmer field school training by the United Nations Food and Agriculture Organisation (FAO) while our colleagues in Tanzania and Mozambique successfully completed an integrated farm planning coaching.
- ▶ Our Lebanon and Syria teams received vital training on mental health and psychosocial support (MHPSS) and human trafficking. MHPSS is becoming an increasingly important element of our Middle East programmes. The teams also took part in crisis management and gender-based violence case management training.
- ▶ Dorcas and local partner staff in Albania, Moldova, Romania and Ukraine were trained on local resource mobilisation and partnership development.
- ▶ International and country office staff completed Partos integrity training aimed at preventing, detecting and addressing cross-border behaviour and abuse of power within the charity sector.
- ▶ We delivered tailored learning sessions in all three regions, covering a variety of topical subjects.

### Monitoring, Evaluation, Accountability and Learning (MEAL)

We monitor and evaluate our programmes to ensure we remain accountable and are continuously learning, ultimately improving the relevance of our work.

Following the onset of the COVID-19 crisis, our MEAL activities were significantly adjusted, most notably seen in the move to remote data collection.

#### Highlights from the year

- ▶ Country offices - together with the international office - undertook remote programme reviews to evaluate implementation methods, create room for improvement and enhance internal learning.
- ▶ All MEAL staff were trained in the Qualitative Impact Assessment Protocol (QuIP) - a credible and cost-effective impact evaluation approach.
- ▶ To strengthen organisation-wide accountability, Dorcas completed the Core Humanitarian Standard (CHS) self-assessment and subsequently implemented an improvement plan.
- ▶ We received continued input on the design of our new internal database to ensure MEAL is embedded throughout.
- ▶ A number of project evaluations were conducted including a mid-term assessment of our water, sanitation and hygiene project in Siaya, Kenya, an impact evaluation of our Roma Inclusion project in Romania, Albania and Ukraine, and a QuIP evaluation in Egypt.
- ▶ Testing of the Dorcas Results Framework was carried out by all country offices. The framework - to formally come into effect in 2021 - outlines the long and medium-term outcomes and associated indicators of Dorcas programming worldwide.



Impact Story

Mateen Saeed Barwary

*"Yazidi women:  
we are here for you."*



**Long after the fall of ISIS, an increasing number of Yazidis are returning to their hometown in Iraq. It's been seven years since the Islamic State inflicted its merciless genocide against the religious minority in Sinjar - yet their pain is far from over. They may be home but with what means to survive?**

Our income programme sets out to support the recovery of the Yazidi community and help them flourish once again.

#### **Slaves of ISIS**

Take Mayan - a fictitious name used to protect her identity. She was kidnapped in 2014 from her village in the Sinjar mountains. Held as a sex slave, she survived the hell of ISIS and returned to her village last year. Life for Mayan may never go back to normal - she is seen as tainted by her community making it difficult to find work or consider marriage.

It is young women just like Mayan who find a listening ear in Mateen Saeed Barwary (39) and his team. Kurdish-born Mateen is manager of our livelihoods project in Northern Iraq. "Our primary focus is on increasing household incomes and supporting vulnerable women", Mateen says at the Dorcas office in Dohuk. "Female heads of families, divorcees, survivors of the IS genocide: we see you and we are here for you."

#### **A process of liberation**

With or without ISIS, Yazidi women are extremely vulnerable. "Some traditions are not favourable to women. Men regularly neglect their wives and go onto marry younger women." Though the road seems long, Mateen remains hopeful. "In the town of Telkof, we found a woman with five daughters who was mistreated by her husband. We helped her build a greenhouse so that she could make a living. One day, she came back to us crying: 'I finally feel liberated. Now I can meet the needs of my daughters all by myself.'"

#### **Taking the long way**

While it is clear that the work of Dorcas means a lot, no one can reverse the consequences of years of war and turmoil. "Jobs are gone, people are broken, entire communities are in ruins: the war has ripped right through everything", says Mateen. "That's why we must focus on more than just a season or two. Our subsistence projects ensure we keep an eye firmly on the long-term." He pauses before adding: "In the end, this kind of support is what really makes the difference."

Chapter 2

# Resourcing Change



**Who backed our mission in 2020? Who were our partners? These are some of the questions addressed in this chapter. The contributions we receive - monetary or otherwise - ensure we are present wherever the need is greatest.**

## 2.1 Introduction

Dorcas receives the support of tens of thousands of individuals, communities, networks and partners in the Netherlands and abroad. These contributions - be it grants and donations, time and expertise or public support - allow us to resource the change we want to bring about.

We are proud to maintain a close relationship with all who come into contact with Dorcas, whether through personal interaction or group events. We may enter into a volunteer or funding agreement, a Public Private Partnership or an implementing consortium. Together, we are a thriving international movement.

As a whole, the movement raised €27.4 million in 2020 - about the same as last year's figure. While the closure of the Dorcas Shops due to COVID-19 resulted

in a €2.2 million decrease, we received €800,000 more from institutional grants and €1.7 million more from foundations this year - a powerful contribution to our mission.

In more good news, 2020 saw us welcome around 16,000 first-time givers which increased our donor base by nearly 38% - larger than ever before. We are deeply humbled by this overwhelming show of support.

You can find a breakdown of the annual figures in the [Annual Accounts](#) in part 2 of this report\*. There, at page 62, you can also find the desired and realised ratios regarding costs spent on objective, fundraising costs, management and administration costs. Learn more about our primary funding sources - and how we work together with these sources - in the following pages.

\* Please note: all amounts related to the income stated below are based on what we received in 2020. The grants from institutions and non-profit organisations, including churches, presented in the Annual Accounts are based on what we spent in 2020.

### Number of donors



## 2.2 Individuals and Communities

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### Shielding Communities against COVID-19

As a result of the COVID-19 pandemic, many of our individuals and communities faced uncertainty in everyday life, with threats to their health, livelihoods and overall wellbeing. All trips with supporters to our project countries were cancelled including a youth trip to Romania. The Dorcas Shops have been closed for months, not only resulting in a loss to our income but also a rise in tedium, loneliness, and distress among thousands of volunteers.

The safety of our volunteers, most of whom are elderly, remains of paramount importance to Dorcas. To safeguard this duty of care, processes were put in place to evaluate our COVID-19 policy over the course of the year. Findings concluded that the majority of shop boards were satisfied with our conduct, particularly with regard to the instructions they received over whether to open or close their shop. Some voiced their preference towards a more lenient protocol - a larger local mandate was discussed. Overall, we learned that frequent and clear communication is vital to our relationship with volunteers - and we will further apply this in 2021.

The economic uncertainty that COVID-19 brought with it did little to impact our relationship with private organisations, corporate bodies and churches. Our total funding from these sources was as budgetted; the Beirut relief campaign in August and Dorcas Food Campaign in November exceeded our expectations.

### The Rise of the Dorcas Movement

In 2020 we adopted new terms to sum up our relationship with all who support us at the grassroots level. One such phrase was a Dorcas Community - a group of people who form a community that sees them take concrete action in sympathy with our mission. Examples include a group of volunteers in a Dorcas Shop, a working group of individuals exploring fundraising activities, members of a Dorcas-minded church and even our online friends. People inspire each other to participate and spread the word.

The Dorcas Movement was another term added to our repertoire. The movement encompasses all people

who support or represent Dorcas in any capacity, from our shop customers to our employees to our donors, churches and partner institutions - not least our Dorcas Communities.

It's a two-way street - we need the movement to deliver lasting change in the lives of those most vulnerable, but we also facilitate them to make the world a better place. In both our global and Dutch communities a sense of mutual-care and trust is created. From a meaningful daytime activity to a new social group to a contribution to a more sustainable society, we want everyone to feel included and motivated to play their part.

### Online Supporters

2020 was the year of online. For over three quarters of the year, staff worked remotely, embracing the home office. Our Beirut emergency response raised record funds through online channels. Our total income from online donations rose 160% year-on-year to reach €820,000 - echoing an unprecedented level of public support. Meanwhile, the number of people making one-off donations online more than quadrupled - reaching over 15,000 by the close of the year.

The Beirut and Dorcas Food Campaign saw a total of 16,000 first-time givers join the movement - all aided by online campaigning. By the end of the year, our donor base totalled over 56,000 individuals and organisations.

### Social Media and Websites

Our social media platforms also took a leading role. Through vivid testimonies - in words, images and video - we saw our Facebook audience grow by 11% to reach a total of 10,000 followers. And the creation of a solid Instafeed saw us double our follower-base to reach a total of 900 by the end of the year.

On our English-language website ([dorcas.org](http://dorcas.org)) we strengthened our content offering with the launch of 14 revised country pages. We also incorporated SEO and Google AdWords as well as easy-navigation features into our Dutch site ([dorcas.nl](http://dorcas.nl)) helping us better connect with online communities and generate new leads. The migration of the Dorcas Shops websites in addition to the Dorcas countries were completed in full.



#### **E-Newsletters**

We continued to share stories - from staff and project participants - through bi-monthly emails sent out to 22,000 subscribers - a 10% rise in comparison to 2019. Some 1,700 subscribers also received a bi-monthly prayer letter. The year saw us invest in web shops and marketing automation software - ready for launch in 2021. We also launched a bi-monthly newsletter for volunteers in our shops and a bi-weekly newsletter for volunteers at our depots and working groups. And, in a bid to connect more people in more places with our work, we prepared a series of online broadcasts to coincide with our 2021 40<sup>th</sup> anniversary celebrations.

#### **Offline Subscribers**

Engaging everyone in our mission - be they the people we seek to help or our monthly donors - remains central to our work.

#### **Print Publications**

Our regular Hartslag publication saw us continue the conversation with some 72,000 subscribers. In 2019, we

"I watched a documentary about elderly people in countries in Eastern Europe. It made a deep impression on me. Shortly after, someone here at the Dorcas Shop asked if I wished to sponsor a granny. I immediately said yes. It may just be a drop in the ocean but if everyone does what they can, we can achieve a lot."



*Roelien van de Belt*

enriched this magazine with booklets targeted at entrepreneurs and sponsors. In 2020, we completed the job with a specific section for churches. We also published a summary of our Annual Report in Dutch which was once again greatly appreciated by our communities.

With the rise of COVID-19, we value the support of our donors and volunteers more than ever. To express our gratitude and maintain a continuous dialogue we published a biblical diary over a four-week period. The diary contained real-life stories from our staff, volunteers and the people we serve alongside a bible passage. Readers have welcomed this booklet as a strong source of connection and hope during long periods of isolation.

## The Dorcas Food Campaign: A New Chapter

The Dorcas Food Campaign is held annually to coincide with the Dutch Christian Thanksgiving Day for Crops and Labour. In 2020, Dorcas was busy preparing for the event when COVID-19 surfaced. Set to engage some 270 coordinators and over 600 grocery shops, churches and schools across the Netherlands in the collection of some 30,000 food parcels, our most successful campaign to date was turned upside down. As we searched for a way forward, special festivities to celebrate 25 years of the campaign were cast aside. To protect the safety of our staff and volunteers we took the decision to transform the event into an online fundraiser.

Though this meant a move to online, it was important that the Dorcas Communities continued to play a leading role. One innovative idea saw local volunteers share food lists with digital QR-codes among relatives making it easy to donate. The nationwide mobilisation of the Dorcas Movement proved a great success - and saw some 360 people in the Netherlands set-up their own online collection box. The campaign also garnered much attention in local media - with 150 regional newspapers relaying our message and reaching some 5.8 million households. In tandem with our online fundraising campaign, we delivered a direct mail action for donors.

The outcome was tremendous, seeing over €1 million raised in donations in total - a number comparable to the total value from previous years and 50% above expectations. Thanks to our revised approach, we avoided transportation costs and supported local economies. Above all, the campaign welcomed thousands of first-time givers - some 2,500 of whom stepped up to support us on 4 and 5 November 2020 alone. We feel immensely privileged to share these results and are ready to build on these experiences in the years to come.

### Volunteers

The year saw some 1,000 volunteers across the Netherlands support the sale of secondhand clothing. The clothes were collected at 175 depots and sorted at an additional 11 sites. About 30% of the items were transported to the Dorcas Shops where they were sold for a good price.

The remaining items were shipped from depots in five locations including Woudenberg and Andijk and sold to Mana Romania - part of Dorcas Romania - and A&F Trading and Dewatex-Wavumex. Due to a low market price, the funds raised from bulk sales was disappointing - we even suffered a minor loss. In 2021 we will begin to merge the depots with our shops to reduce transport and rental costs.

### Dorcas Shops

In December 2020 we totalled 41 shops with 4 new sites in Drachten, Den Burg, Appingedam and Schagen. Our stores in Andijk and Vroomshoop moved to a larger location. Customers cited the 'modern' and 'clean' interior and 'friendly staff' as reasons why they value the shops. What's more, the re-sale of secondhand items is also gaining us green points, helping us secure a number of land permits throughout 2020. The year 2021 will see us set up a system to better track and measure our circular impacts. Each shop is managed by a local board and run by 20-200 volunteers. In 2020 we were forced to close our doors several times due to COVID-19 regulations or to protect our volunteers, most of whom are elderly.

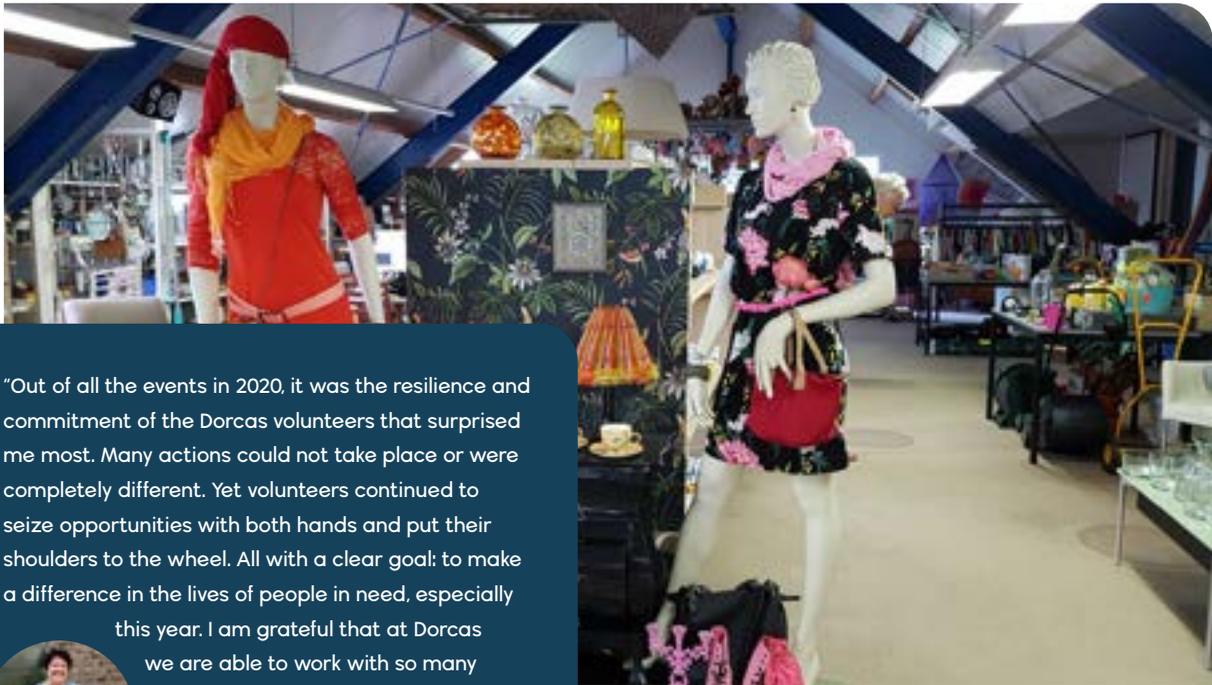
### Sponsorships

Our Adopt a Granny and Sponsor a Child projects help us empower vulnerable individuals and families, mobilise communities and increase the accountability of society at large. The rise of COVID-19 and thus the rise of social isolation, violence, neglect and abuse among children and elderly forced us to adapt these projects significantly. With social gatherings and training sessions cancelled, we re-focused our efforts on awareness-raising and the supply of personal protective equipment.

Despite widespread restrictions, we strengthened our safety net structures via regular phone calls and in some cases home visits - always with strict physical distancing and hygiene measures in place. The year also saw us introduce new sponsorship projects in Kenya and Ukraine helping us reach some 7,750 children and elderly in total - representing a slight year-on-year fall of 5% due to a decrease in re-sign ups at the end of the sponsorship period.

### Legacy Funds

Legacy funds give people the unique opportunity to contribute to our cause even after their death. Dorcas



“Out of all the events in 2020, it was the resilience and commitment of the Dorcas volunteers that surprised me most. Many actions could not take place or were completely different. Yet volunteers continued to seize opportunities with both hands and put their shoulders to the wheel. All with a clear goal: to make a difference in the lives of people in need, especially this year. I am grateful that at Dorcas



we are able to work with so many beautiful people. Volunteers are really special!”

*Janet Klein*

provides practical support for future givers to manage the fund properly as well as emotional support to handle the relationship with care. Typically, this includes weekly home visits and consultations, yet COVID-19 stopped us in our tracks. Nevertheless, in 2020 we received almost €900,000 through legacy funds - we are truly grateful.

### Churches

Churches across the Netherlands faced a difficult year. Besides the restrictions concerning public worship services, COVID-19 also prevented us from wrapping up our collaboration with the ladies behind the much-loved cabaret group Op en Top Vrouw - though plans were made to offer online rehearsals to our supporters in 2021.

As part of our relief campaign for Beirut, we joined forces with some of the larger denominations to organise emergency fundraising activities - a partnership which resulted in increased mutual trust and new collaboration opportunities. Despite the rocky year, total donations from churches in the Netherlands exceeded €900,000 - the same figure as last year.

### Companies

Every year, private businesses help us attract interesting corporate social responsibility opportunities - 2020 was no different. We welcomed 270 new business relationships - twice as many as in 2019. In the Netherlands, they raised almost €1 million. Additionally, we received the shares of the Selam Awassa Business Group in Ethiopia for free - shares worth over €149,000.

We did however come to the conclusion that our interaction with companies and entrepreneurs across the Netherlands was lacking. In 2021, we will hire an additional relationship manager to carry out this responsibility in full.

### Other Private Donors

In an increasingly digital world, data protection and privacy has become more important than ever. To continue to meet the requirements of the General Data Protection Regulation (GDPR) and ultimately be able to serve our supporters better, 2020 saw us switch to a new relationship management system: Salesforce. Salesforce provides an integrated storage solution for managing our programme database, monitoring systems, relationship data and project information in one. This way we can handle external data and project information with utmost sensitivity and connect our private donors further with our mission.

The year proved that our existing supporters are exceptionally dedicated to our cause and that there is great potential for new givers. The commitment of 187 new individuals to a minimum 5-year donation agreement reflects a level of trust that leaves us humbled - along with the warm conversations we shared with our private donors throughout 2020.

### Local Resource Mobilisation

Increasingly, Dorcas is able to secure new resources and mobilise communities in the countries where we work. Our Annual Blue Bucket Campaign in Albania, Ukraine, Romania and Moldova is a great example. Launched on the International Day of Elderly (1 October), the campaign sees churches, schools, volunteers and companies join forces to deliver food stuffs to vulnerable people in the community. Capturing the hearts of local audiences and media alike, the campaign creates awareness and evokes societal change. In 2020, despite a revised format, a total of 5000 buckets were filled - a rise of 40% year-on-year.

Other examples include Mana Ltd in Romania, a Dorcas-owned social enterprise. Through two small shops selling secondhand goods as well as the work of our partner organisations in Ethiopia, Mana this year realised a total of €150,000 (after deduction of costs).

The year saw Dorcas Ethiopia raise €110,000 in funds garnering the support of various individuals, private organisations, educational institutions and sports clubs at the local level.

In South Sudan, we work together with community centres that we turn into (community-owned) vocational training centres (VTCs). To get the VTCs off the ground, we provided them with small operational grants and leadership training. In recent years this has allowed us to help thousands of youth acquire relevant skills and access employment. We also worked together with local companies to offer internships or full-time jobs to budding graduates.

## 2.3 Partners and Networks

Dorcas continued to grow its funding base among government bodies, non-profit organisations and foundations throughout 2020.

Building strong relationships - both at the local and international level - was key to our success. With COVID-19 limiting everything from freedom of movement to real-time communication, our country office staff strengthened our liaison function with regional governments. At our international office we maintained partnerships with international governments, donor agencies and humanitarian networks.

Compliance with international policy is an increasingly important aspect of institutional funding. In 2020 Dorcas obtained the new EU ECHO Partnership Certificate for humanitarian funding.

### Local Leadership, Global Impact

Though our goal is to realise change on an international scale, we need our local actors more than ever. The year saw us increase the involvement of community-based actors in the planning and implementation of our programmes. Under the umbrella of the Christian Platform Eastern Europe (CPOE), we delivered a Training of Trainers (TOT) programme to increase our local resource capacity.

### Partnerships

Dorcas developed a number of successful partnerships with non-profits over the course of 2020. These included Red een Kind (Help a Child), See You and Light for the World, who made an important contribution to a new employment project for women in South Sudan. Through our partnership with Mission East, we also launched a project in Syria - a classic nexus initiative aimed at protecting vulnerable women and children who remain in conflict zones. Dorcas continued the successful partnership with Nadia's Initiative in Iraq.

We also continued to collaborate with our partners in the Netherlands including Kom Over En Help to develop our entrepreneurship projects in Eastern Europe. We continued the program funded by the Netherlands Enterprise Agency (RVO) as well, in which we collaborate with a private company, a local partner and the Kenyan government. These kind of joint initiatives form an increasingly integral part of our organisational strategy.

### Institutional Grants

In 2020 institutional grant funding for our programmes totalled €9.9 million - a 9% year-on-year increase. More-

Designations and Sources of Dorcas Grant Funding in 2020						
Designations	International Office		Country Offices		Total	
Relief	€6.5 million	69%	€4.8 million	81%	€11.3 million	73%
Development	€2.9 million	31%	€1.1 million	19%	€4.1 million	27%
<b>Total</b>	<b>€9.4 million</b>		<b>€5.9 million</b>		<b>€15.4 million</b>	

Sources	International Office		Country Offices		Total	
Institutional	€6.7 million	71%	€3.1 million	53%	€9.9 million	64%
Foundations	€2.7 million	29%	€2.8 million	47%	€5.5 million	36%
<b>Total</b>	<b>€9.4 million</b>		<b>€5.9 million</b>		<b>€15.4 million</b>	

over, we received €5.5 million from foundations across the year as a whole - an increase of 46% in comparison to 2019. Financial support from governments and multi-lateral bodies - particularly the Dutch Ministry of Foreign Affairs via the Dutch Relief Alliance - remained key to our operations. We also received a significant amount of funding from the European Union, UK agencies and several United Nations agencies. See the Annual Accounts (part 2 of this report) for more detailed figures.

#### Private Grants

The majority of our private grant funding comes from foundations and other non-profit organisations - a trend that continued throughout 2020.

Special mention goes to a highly successful fundraising campaign carried out by Draagt Elkanders Lasten (DEL) - an organisation closely connected to the Dutch Christian Newspaper Reformatorisch Dagblad. The campaign - also benefitting Hulp Oost Europa (HOE) - saw Dorcas receive €674,000 towards our Moldova programme.

Our partnerships with Dutch charitable funds including Dioraphte Foundation and Hofsteestichting proved a great success. In addition, we received more than €800,000 from EO Metterdaad for our programmes in Mozambique, Tanzania, Egypt, Ukraine, Lebanon and Albania.

Dorcas continues to work closely with local NGOs and social enterprises in our communities. These public private partnerships are designed to bring about long-term change with a focus on new business models and innovation and market development.

#### Dorcas Aid America

We continued our efforts to develop our American wing of the business in 2020, particularly regarding our relationship with foundations and institutional donors. Though some progress was made, the pandemic posed several hurdles. Relationships suffered due to widespread travel restrictions with many US foundations redirecting their funds to COVID-19 response activities.

#### Networks

The rise in the number of humanitarian disasters and armed conflicts around the world has placed an untold burden on international aid. With the advent of COVID-19, our position became even more strained. To safeguard our position in the sector moving forward, the year saw Dorcas accelerate our role in a variety of humanitarian networks. Our staff in the Netherlands and abroad rose to the challenge, taking up leading functions among several boards and working groups at a national level.

#### Dutch Relief Alliance

Dorcas values our long-standing partnership with the Dutch Relief Alliance (DRA) - a coalition of 15 Dutch aid organisations and the Netherlands Ministry of Foreign Affairs. The structure of the DRA enables us and other NGOs to come together and respond to major crises in a timely and effective manner. In 2020 we bolstered this relationship further through international Joint Responses in Syria, South Sudan, Ethiopia and Lebanon.

#### Christian Emergency Relief Cluster

Dorcas is a member of the Christian Emergency Relief Cluster together with EO Metterdaad, Red een Kind (Help

a Child), Tearfund NL, Woord en Daad and ZOA. The cluster jointly responds to humanitarian crises caused by natural disaster or armed conflict. In August 2020 we were able to respond to the Beirut explosions with speed and agility.

**PerspActive**

PerspActive is a cooperative of four Dutch NGOs focused on youth employment and economic development with an emphasis on fair opportunities for the next generation. Dorcas continues to collaborate with PerspActive on joint proposals for Ethiopia, South Sudan, Kenya and Iraq.

**Start Network**

Start is an international network of 42 members that aims to transform humanitarian action through innovation, fast funding, early action and localisation. In 2020 Dorcas received funding from the StartFund for a COVID-19 response in Ethiopia. One of our staff currently serves on the StartFund committee.

**EU-CORD**

EU-CORD (European Christian Organisations for Relief and Development) is a network of 25 European relief and development agencies. Inspired by Christian values, together we have a vision to create a more just world addressing poverty, inequality and social exclusion. Dorcas continues to work together with EU-CORD on joint learning, resource mobilisation and lobby and advocacy initiatives.

**Christelijk Platform Oost-Europa**

Christelijk Platform Oost-Europa (CPOE) brings together organisations across Eastern Europe and the Netherlands to exchange information and facilitate joint learning and networking opportunities.

Other important networks that Dorcas plays an active role in include Prisma, Netherlands Water Platform (NWP), Dutch Coalition on Disability and Development (DCDD), HelpAge Global Network, Aflatoun International and Partos.

## 2.4 Collaboration and Acceleration

### An Overwhelming Response to Beirut Tragedy

The people of Beirut may never be the same - these were the words on the world's lips when one of the largest accidental ammonium nitrate explosions on record tore through Lebanon's capital on 4 August 2020. With more than 300,000 affected, over 7000 wounded and 200 dead, this reaction wasn't unfounded. The heart-breaking event has left both physical destruction and unseen scars in its wake.

Dorcas has been committed to the most vulnerable people in Lebanon since 2012. Our local team were deeply sad-



dened by the scenes they witnessed in the city that day including the damage to our office. Despite the distress of the situation, we kept our promise. Close to the site of the blasts, we were able to get out into the community instantly and support those most affected.

### **Calling communities to action**

In the days that followed, we started a public fundraising campaign - scaled up to a joint campaign with the Christian Emergency Relief Cluster. Thanks to our growing online presence and close affiliation with a number of local actors, we were quickly able to share news and stories that shone a light on the situation on the ground - calling the Dorcas Movement to action. This resulted in an overwhelming response from private individuals, corporates, churches and church denominations in the Netherlands and beyond including more first-time givers than ever before. From the generous donations we received, Dorcas was able to contribute a massive €800,000 towards the campaign raising €2.5 million in total.

### **Restoring Dignity**

All members of the Christian Emergency Relief Cluster contributed to the funding of the response implemented by Dorcas, Tearfund and local partner MERATH. Moreover, years of experience in rehabilitation helped the cluster secure the best outcomes for our shelter and child protection projects. This saw us make a swift start on the repair of hundreds of small shops and homes - an initiative designed to help families reclaim their autonomy and restore dignity as quickly as possible.

The Dutch Relief Alliance also released funding seeing Dorcas become the lead in a consortium of six DRA members - a joint response worth €3 million. The consortium partners were on the ground in a matter of days, delivering a vital combination of shelter, protection, food, water, sanitation and hygiene and multi-purpose cash support - all tailored to those most vulnerable including people with disabilities.

### **Stepping up our support**

Coordination with the existing UN cluster, NGO network and government structures also proved of paramount importance. It prevented duplication of activities and ensured we could adapt programming both swiftly and safely to meet the needs of the ever-changing COVID-19 context.

"In 2020, a large number of churches were involved in the work of Dorcas. Without their time, money and prayers we simply could not exist. 'This special Dorcas-service has really brought your work to life', were the words of someone who attended a church service we were invited to partake in."



*Betty Timmerman*

"You can achieve great impact if you enable lots of different organisations in lots of different places to come together and do their job", says Willem van Burgsteden, project coordinator at ZOA and temporary colleague of the Dorcas team in Beirut. "This is how Dorcas and partners have managed to reach such a large number of people in such a short time - and should be used as a case model to prepare us for future emergencies." In the months ahead, we will use this heightened standing to step up our support for those most vulnerable.



Impact Story

Jaap Mosselman:

*"Let's continue  
with the renewed  
Food Campaign"*



**Jaap Mosselman first became involved with Dorcas during the aid transports to war-torn Yugoslavia in the 1990s. Fast forward to present and the 72-year old Dutchman remains at the heart of our movement - a loyal volunteer who continues to lend his talents to both our thrift shop in Aalsmeer and the Dorcas Food Campaign.**

Jaap is proud of all the shop - a popular meeting spot in his hometown - has achieved over the years. "We've moved three times - each time to a larger location because we needed more space!"

#### **Shrinking turnover**

The year 2020 posed unique challenges for both ventures, hit hard by the escalating COVID-19 crisis. Jaap: "The shop was closed for a period of time in the Spring so we were constantly catching up for lost time. As a result of the regular closures, we closed the year with 30% less turnover."

Jaap is also involved in the annual Dorcas Food Campaign which takes place across the region. Every year, he is responsible for arranging coordinators and volunteers for the supermarkets. In 2020, products could not be physically collected and the focus shifted to an online fundraiser.

#### **A silver lining**

Ever the optimist, Jaap was quick to see the positives: "I've felt for years that the action needed to evolve. Until now, we have been driving trucks full of food parcels to Eastern Europe which is time and resource heavy and has a negative impact on the environment."

He also found a silver lining: "This year we purchased the products locally. The trucks didn't have to drive and we could support the local economy."

#### **An unexpected success**

In total, over €1 million was raised for communities across Eastern Europe - a result that even took Jaap by surprise. "We collected the food items via QR codes", he says. "It turned out really well."

As far as Jaap is concerned, Dorcas should keep doing what she's doing. "We've achieved a great deal in a short amount of time. We'd be foolish not to explore this further. Let's continue with the renewed Food Campaign!"

Chapter 3

# Facilitating Change



**From the outside, we are Dorcas. From the inside, we are a passionate group of staff and volunteers committed to making a difference in the lives of those in need. Learn more about the people, policies and standards that facilitate our ambitions in this chapter.**

## 3.1 Introduction

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Dorcas was born out of a commitment to the God-given potential that lies within every human being. Yet, we do not exist blindly. As the world faces up to some of the worst atrocities of our 40-year lifetime, we recognise the widening gap between rich and poor - and we know what this means for the future of humanity. With at least 79.5 million people worldwide forcibly displaced (UNHCR 2020), how we reach the most vulnerable has become more riddled than ever. And time is not on our side - the situation in Yemen a stark reminder of how quickly we need to move to avoid full-scale tragedy.

### **The Sustaining Power of Humanitarian Organisations**

It's safe to say the world is watching. The state of global affairs and the rise of the digital sphere leaves little room for error by humanitarian organisations. And the stakes are higher - not only do we need to deliver aid faster, we must facilitate smarter, more sustainable ways to bring about change and promote integrity - this is our sustaining power.

It was with all this in mind that the Dorcas strategic goals were defined - goals that continue to shape our organisational strategy. Learn more about our ambitions and how we drove them forward in the following pages.

## 3.2 Sustainable Development Goals

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Dorcas is compelled to contribute towards the Sustainable Development Goals (SDGs) - an international development agenda established by the United Nations and followed by over 190 member states. Learn more about how we contribute towards specific SDGs in the table on the next page.

## 3.3 Our Strategy

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In 2019 we launched a new strategy period to meet the needs of the modern-day humanitarian environment. The changes we envisioned to our internal operations and structures - and the focus areas we determined for our international programmes - proved vital in navigating the year of the pandemic. Our 2019-2021 Strategic Plan centres around four key ambitions. You can find a summary of our progress against each ambition below.

### **Ambition 1**

**Our Impact is felt by the most vulnerable across all Dorcas programmes: people and communities are enabled and empowered to flourish.**



Our relief and development programmes contribute to the immediate and long-term alleviation of poverty, improved food and water security and resilient livelihoods with a focus on vulnerable and crisis-affected groups. 2020 saw Dorcas double our efforts to tackle widespread food shortages across South Sudan. To increase knowledge about the importance of a healthy diet, we trained mothers to set up a kitchen garden, contributing to lower malnutrition rates among new-born babies and lowering the dependency on emergency food assistance for the whole family.



Our early recovery and resilient livelihoods programmes give special attention to climate-smart agriculture and the improvement of water, sanitation and hygiene (WASH) systems. In 2020 we accelerated our WASH initiatives in Mozambique, one year on from Cyclone Idai. We supplied local businesses with tools to deliver clean drinking water and made funds available in areas where no public facilities exist. Through COVID-19 awareness raising and health messages we also promoted good hygiene and sanitation practices in close collaboration with municipal governments. In Tanzania Dorcas promotes the use of biomass and modern affordable cook stoves to combat deforestation. The clean cooking initiative addresses energy poverty and helps families make the transition to more durable energy solutions.



Across our countries of operation, we seek to reverse the exclusion and stigmatisation of marginalised groups in society - captured in the cross-cutting theme 'social inclusion' at Dorcas. In Egypt, where the rights of women and girls continue to come under threat, we see this theme in action. Vulnerable women learn how to read and write and gain life and entrepreneurial skills. Meanwhile, our psychosocial support and awareness-raising interventions invite communities to reject harmful practices such as female genital mutilation and offer a safe space for girls to speak up about sexual abuse and begin a process of healing and recovery.



Our enterprising people and communities approach offers entrepreneurial and employability training for all. In Moldova, limited investment in land and machinery coupled with a closed market has left behind widespread inefficiencies in its wake. Our asset based community development (ABCD) programme sees business owners get together over a four-week-period to identify strengths, pool resources and develop best practices, ultimately securing a better price for their product and a better place in the labour market.

To bring about meaningful change in the lives of those most vulnerable we need to know our methods work and are in line with our Theory of Change (ToC). The year 2020 saw us develop, implement and evaluate our interventions with respect to the ToC framework. We finalised two programme concepts that directly address the needs of vulnerable groups - our 3Generations concept addresses perpetual generational poverty while our DREAMS programme provides a pathway for entrepreneurial development in fragile contexts. Our Nexus approach enables us to make the switch back and forth between humanitarian aid, rehabilitation and development efforts. Key performance indicators (KPIs) were set and will be built on in 2021.

If 2020 has taught us anything it's that new threats to vulnerable populations can occur at any moment. By the end of 2020, our rapid emergency response policy was in place and our Training of Trainers (ToT) model scaled up. We welcomed the success of this model which saw Dorcas trainers turn local people into qualified professionals in a matter of weeks, strengthening our capacity to respond to some of the year's major crises including the mental health emergency in the wake of the Beirut Port explosions.

## Ambition 2

**Dorcas is known for and positioned as a key player/partner in community-based inclusive development and disaster response.**

Any organisation that wishes to become a key player in their industry needs a solid external profile. In 2020, we made some significant steps forward in this regard, realising we need to be more outspoken about our organisation, our work and its results and added value. Investment in our corporate identity proved a great success - our new logo and tagline tell a strong story about who we are and were well received both inside and outside the organisation.

Country offices redefined their positioning strategies and garner interest from new donors and regional partners. New collaborative initiatives were developed to tackle human trafficking in Eastern Europe, reduce youth unemployment in Africa and more. As our role in humanitarian networks grew, we also looked for ways to bring structure to these relationships. The development of

our so-called networking policy to be completed in 2021 will allow us to rapidly advance our presence in these networks with a firm eye on the strategic outcome.

We also decided to strengthen our standing among government bodies and other so-called power holders. The year saw us presenting Dorcas as an organisation making space for marginalised groups to let their voices be heard. We multiplied our participation in advocacy networks and kicked-off a campaign on the rights of older people in developing countries.

## Ambition 3

**Dorcas is able to mobilise communities, resources and funds to support transformative change in an accelerated and sustainable manner.**

Since the rise of the Dorcas Movement, our goal has been to bring supporters and partners together to facilitate our response to major global crises. Though COVID-19 hampered our ability to conduct in-person meetings with our communities and individuals, we did create momentum for fast, low-cost and effective emergency responses and remote fundraising activities. On top of this, all country offices succeeded in finalising their local resource and partnership development policies including a comprehensive portfolio of (potential) partners and funds.

Our key objective in 2021 was to grow the Dorcas Movement - both in terms of awareness but also in size and scope. The number of Dorcas Shops in local communities has increased to 41 in total (from 37 in 2019). A real highlight was the large growth in individual givers rising from 41,000 in 2019 to over 56,000 by the close of 2020. The year also saw us complete a series of multi-stakeholder trainings strengthening the ability of our country offices to make clear choices about their strategic trajectory and added-value. Through these joint efforts the focus and quality of proposal submissions increased and was met with some success.

## Ambition 4

**Dorcas establishes itself as a professional organisation.**

While it might seem obvious, a credible, professional organisation requires constant reflection and development. Our country offices have a huge amount of

expertise within their four walls - but how do we ensure we continuously get the most out of them? Over the course of 2020 we enhanced our global job descriptions to maintain and attract the right candidates. We also put plans in place to develop our HR cycle and improve our internal audit structure within our new and improved quality management system.

Moreover, our Partos 9001 certification was renewed - a quality seal of approval in the global development sector but also a means by which to build public confidence. Read more about how we uphold quality in our programmes [here](#).

### Strategic Plan 2022-2025

In 2020 Dorcas undertook an intensive participatory process to evaluate our strategic plan 2021 and based on our findings start the trajectory for the strategic period 2022-2025. All country directors and key international and country staff participated in the process which was split across different time periods. From June to November 2020 we analysed and predicted results for the present strategic period. Following stakeholder and country strategy discussions, emerging issues for further strategic discussion and direction were selected in November and included focus, localisation and future governance structures. New recommendations to tackle

these issues will be formulated by March 2021, taking into account both international and country perspectives. By June, a comprehensive Strategic Plan 2022-2025 will be presented to the International Council and Supervisory Board - and lead the way for the Annual Plan 2022.

## 3.4 Risk Management

Dorcas carries out its work in complex and volatile settings. Not only are we aware of the risks involved, we have a clear structure in place to manage them. Our periodic risk assessment maps out which risks may occur when and what impacts they are likely to have on our operations. Across 2020 we continued to monitor all potential risks through a planning and control cycle. The top five risks were identified as follows:

- ▶ A sudden and persistent drop in income
- ▶ Negative publicity
- ▶ Mental or physical injury to Dorcas staff or project participants
- ▶ Kidnapping of staff, volunteers or project participants
- ▶ Fraud and corruption



Dorcas continuously updates and strengthens its instruments to mitigate and combat all five risks - and with 2020 bringing major changes to our daily operations these instruments became more important than ever. To mitigate these top five during 2020 a number of measures were taken. The most important ones relate to the following policy areas:

### Profit and Loss Management

Temporary closure of the Dorcas Shops and other COVID-19 related events resulted in a significant loss to our finances. To manage this, we took steps to reduce our costs and adapt our programmes. Low-cost online formats rapidly became the new normal. Private and institutional fundraising was successful and better than anticipated. Together with a no-cost extension in situations of delay and the occasional use of our continuity reserve we managed to balance our accounts. A tight monitoring of the budget helped us navigate unpredictable developments.

At the end of the year we had to rethink our profit and loss management once again due to widespread lock-downs - having a direct impact on 2021 spending. At the time of writing it is still unclear how serious an impact this will have but we are confident that we will be able to overcome these challenges from lessons learned in 2020.

How Dorcas hedges its main risks and uncertainties is stated in Part 2, Annual Accounts at page 65 ('Reserves and Funds'). The impact of the COVID-19 crisis on the income in exchange for the delivery of products and/or services is shown in section S6.

### Crisis Communication

Despite the difficult circumstances, we quickly put our crisis communication plan to the test. Communicating openly and urgency with online audiences was key. We posted regular news articles on our websites and updates on social media to keep the public informed. At a later date, we also shared individual COVID-19 country reports aiding the need for transparency. And we didn't forget our communities on the ground, taking advantage of everything from email to text to stay in touch with project participants. Staff trainings in dealing with the press and updates to our formal complaints policy also took place. We are now working towards a series of follow-up communications to evaluate our overall handling of the crisis.

### Safety and Security

For all Dorcas premises - including our community centers - formal safety audits were conducted. Staff at these premises underwent awareness-raising sessions on topics ranging from COVID-19 preventative measures to self-help tools. Our country teams actively managed a variety of security risks over the course of the year. A number of challenges were identified including the multiple crises situation in Lebanon. We anticipated and responded to outbreaks of violence such as clashes between civilian protestors and government security forces, all with the help of our newly established crisis management team.

COVID-19 saw various country offices face temporary closure during the year with colleagues working from home. In virtually all cases our work could continue within the normal timeframe.

The explosions in the vicinity of our office at Beirut Port led to extensive damage of the building as well as trauma to staff. Special care was organised and extra assistance provided by our international office in Almere.

### Anti-Fraud and Corruption

Instances of fraud and corruption not only pose a threat to our finances, they also have the potential to significantly damage our reputation. The year saw the rollout of new anti-fraud and anti-terrorism policies designed to reduce risk and further protect the rights of our programme staff and participants. These new set of policies - to be used in conjunction with our Integrity Policy and Code of Conduct - aims to make the internal and external complaints process explicit, strengthening our commitment to confidentiality.

No fraud, theft or corruption cases were filed in 2020. We have rated our risks carefully and scored them (probability x impact) in an extensive risk management analysis. A further 15 risks have been identified and mitigation measures remain in place.

## 3.5 Organisational Development

Over the course of 2020 important steps were made to improve our overall effectiveness. These steps form part of our multi-year strategy and serve to strengthen the back bone of the organisation.

One major highlight was the successful relocation of our international office in the Netherlands. Formerly located in the peripheral village of Andijk, the new office can be found in Almere - a city only a short distance from Amsterdam. The move comes with high expectations - a more central location has already proven to strengthen our ties with key stakeholders such as major NGOs and knowledge institutions and will allow us to attract new employees.

We also took great leaps to becoming a process-driven organisation - aided by the assignment of dedicated process coordinators. The introduction of our new quality management system led to a more results-driven approach allowing us to gain a birds-eye-view of the entire organisation.

With this enhanced way of working came fast results

including our continued recognition as a charitable institution by the Centraal Bureau Fondsenwerving (CBF). Learn more about these developments below.

### Human Resources

The year also saw increased investment in our International Human Resources (IHR) team. Important activities included:

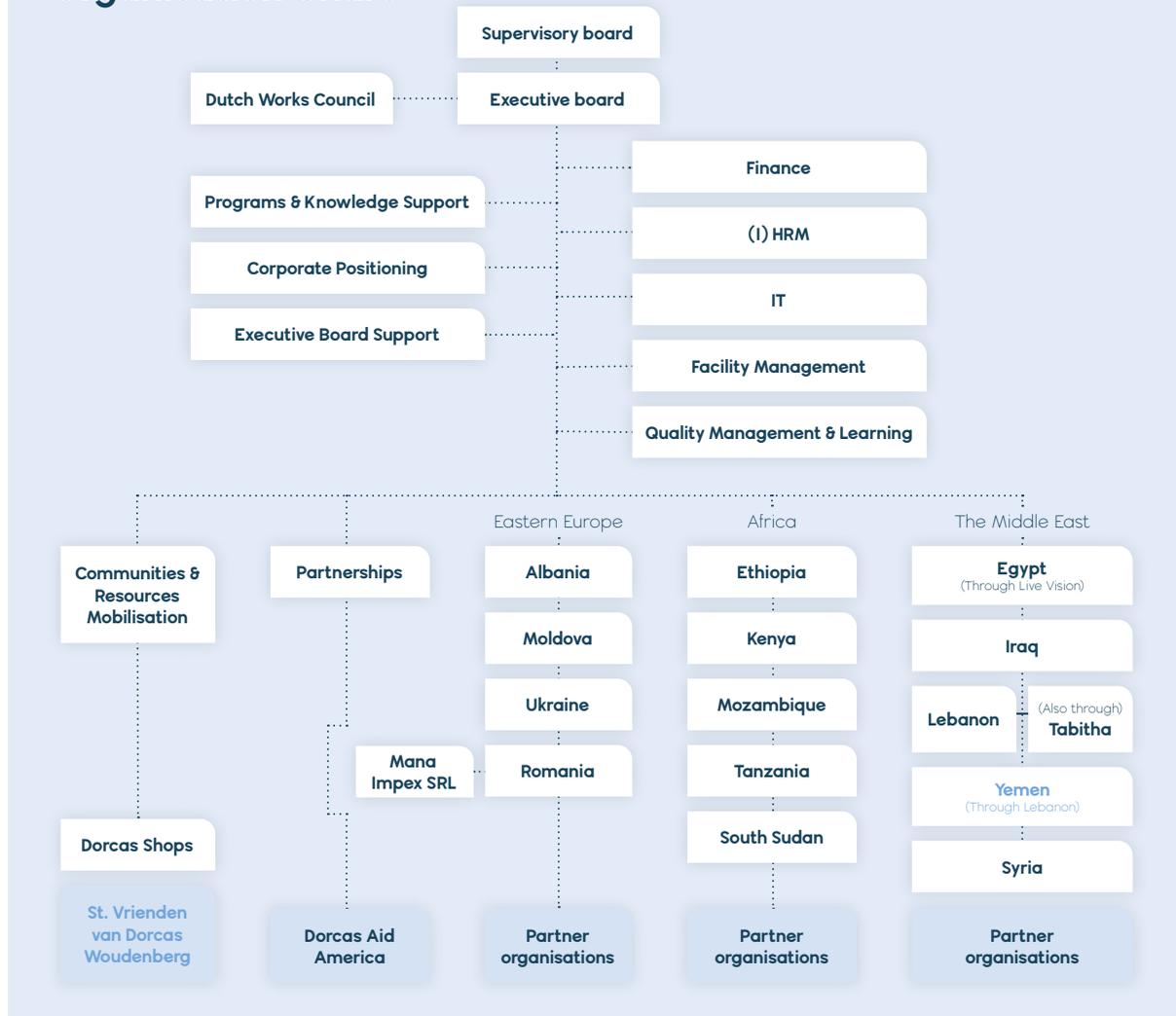
- ▶ The preparation and implementation of HR policies that facilitated the relocation of the international office
- ▶ Preparation around the introduction of a new IT system for IHR management
- ▶ An update to all IHR policies with a specific focus on the introduction of a new policy for the Prevention of Sexual Exploitation and Abuse (PSEA)
- ▶ Strengthening the capacity of the IHR team to provide greater support to the international and country offices

In addition to these planned assignments, the team dealt with the social, psychological and physical impact of the COVID-19 pandemic on staff across the organisation. We did so through a variety of tools and targeted responses including regular surveys that enabled the team to quickly spot problems and propose a number of mitigating measures.



New international office in Almere (second floor)

## Organisation Chart



## 3.6 Our Governance

### Allocating Responsibilities

Dorcas Aid International is a Dutch foundation registered in the Netherlands as a Relief and Development Agency. Dorcas has a remuneration policy with salary scales and steps. See pages 84-85 for a full account of the personnel expenses, directors salaries and expenses of the Supervisory Board. The Central Fundraising Office (Centraal Bureau Fondsenwerving, CBF) is responsible for monitoring our fundraising activities and reviews our work once a year to ensure we are fulfilling strict quality requirements. Every three years, CBF conducts an in-depth review before issuing an extension of the certification.

The annual review was successfully conducted in 2020, welcoming our new organisational structure of which you find a chart above.

Since 2018, the conduct of our leadership teams and external Supervisory Board is assessed separately (see table below). The division between executive and managerial responsibilities and supervisory duties is a necessary prerequisite for all foundations registered under Dutch law.

Annex A contains a full list of all members of the Executive Board and the Supervisory Board and their (additional) positions.

Responsibilities	Persons-in-Charge
Executive	Executive Board
Managerial	Country Directors, Managers and Staff
Supervisory	Supervisory Board

### Executive Board

The Executive Board - internally known as the Board of Directors - consists of the Chief Executive Officer (CEO) and Chief Operations Officer (COO). Together they act as an independent governing body and are responsible for the overall performance of the organisation. The CEO is the chair of the Executive Board and is primarily responsible for our organisational strategy and external positioning. The COO oversees daily decision-making and related concerns.

The Board's mandate is determined by government regulations as well as the Dorcas constitution. All work carried out by Dorcas staff must be authorised by the Executive Board in-keeping with international procurement regulations.

### Country Directors

The Country Director (CD) is in charge of supervising the programme and associated projects in their assigned country. He/she is responsible for managing a team of country staff and is the face of Dorcas Aid International around the world. The responsibilities of all 12 CDs are written down in an externally registered Power of Attorney (POA) document. In addition to the POA, our management charter defines the mandate of the CD based on our organisational structure.

In the majority of countries where Dorcas works, the country office acts as an extension of the international foundation; registered according to local requirements. In some cases, a country office functions through a local board such as in Egypt, Kenya, Lebanon and Romania.

### Partner Organisations

Dorcas works with local partner organisations across our countries of operation. These relationships fall under the jurisdiction of the CDs based on an agreement between the CD and the director of the partner organisation.



### **International Management Team**

Tactical and operational decisions with international ramifications are issued by the International Management Team (IMT). The IMT also discusses urgent strategic issues to be presented at the annual meeting of the International Council. The IMT is made up of all seven members of the Dutch Management Team plus three Country Directors - one from each region (Africa, Middle East, Eastern Europe). The need for more meetings became apparent and it was decided to intensify the frequency till every four weeks.

### **Dutch Management Team**

The Dutch Management Team (NL-MT) includes the Executive Board and managers of our finance, programme and knowledge support, community and resource mobilisation, partnerships and human resource departments. The NL-MT meets every six weeks to discuss matters within the jurisdiction of the international office including strategy and policy and risk management. In 2021 the NL-MT will meet more frequently - once every four-weeks.

### **International Council**

We want our strategic decisions to be made and carried by our international key staff members. The International Council - a combination of Dutch Management Team members and all 12 Country Directors - serves this function. The International Council contributes to annual planning and budgeting. In the early days of the pandemic, the council held weekly online meetings to discuss the latest developments and offer a forum to support each other. In June these meetings switched to monthly. Consultations of the strategic period 2022-2025 also took place online.

Based on Dorcas by-laws, the Executive Board is our most senior decision-making management body while the International Council has an advisory role. In practice, the Executive Board takes decisions preferably with consensus from all members of the International Council.

### **Works Council**

Dorcas has a Works Council – made up of five (elected) staff representatives. This council is a mandatory legal requirement for organisations of our size. The Executive Board meets every 2 months with the Council, or more if needed. Subjects included HR issues and issues pertaining to the Dutch Law on Works Councils. This year the

Works Council gave constructive advice to the Executive Board on several matters concerning organisation and staff. The Works Council also meets twice a year with representatives of the Supervisory Board.

### **Supervisory Board**

Our organisational activities are monitored by an external Supervisory Board. The Supervisory Board has the power to approve adjustments to the Dorcas constitution and strategic plans and hire and fire members of the Executive Board. It is also responsible for advising the CEO on key strategic decisions against set objectives. The board assumes these duties over the course of four annual governance meetings and two additional in-depth policy meetings.

In 2020 topics of discussion included:

- ▶ 2019 Annual Report
- ▶ 2021 Annual Plan
- ▶ Performance of members of the Executive Board
- ▶ Latest Auditor's Report and issues related to compliance
- ▶ Programmatic policy and fundraising
- ▶ Risk analysis and management
- ▶ Organisational (re)design and process management
- ▶ IT-policy and investments
- ▶ Decision to sell office and other real estate and relocate the international office
- ▶ Strategic discussions for the period 2022-2025

All board members work on a voluntary basis and bring years of expertise to the table. Learn more about our members in Annex A of this report.

The Supervisory Board evaluates their own functions annually. The board also plays an active role in programme analyses. In February 2020 - together with the Executive Board - the board travelled to Tanzania to meet country staff and learn more about our operations. This happens every two years and ensures the board gets a real insight into our work.

### **Audit Committee**

Two members of the Supervisory Board also serve as members of the Audit Committee. The committee offers advice on financial and legal issues and makes recommendations on financial reporting and risk management to the full Supervisory Board. The committee meets four times a year, as and when necessary.

## Interview

Members of the Supervisory Board:

# Staying true to yourself in times of crisis

**Shortly before the onset of the COVID-19 pandemic, our Supervisory Board were invited to visit our country team in Tanzania. The work of Dorcas and local staff left a deep impression. Chair of the board Dr. Ine Voorham and Chair of the Audit Committee Mr. Jan van der Linden look back on their journey with fondness - a bright light in a year filled with darkness.**

### **Which projects did you visit and what stood out?**

Ine: “While observing Dorcas staff, I learned that they are deeply committed to their communities. Their enthusiasm to bring about sustainable change was nothing short of inspiring. The clean cooking project was a particular highlight. By converting food waste into energy we are saving trees and reversing the damage caused by soil erosion and drought. This project is ready to scale.”

Jan: “I was really struck by the rehabilitation projects for convicted criminals. By helping prisoners learn a trade, they instantly encourage more humane treatment and help people build a new life after their release. I also learned how important motivation and faith are in being able to cope with life behind bars.”

### **Shortly after your return, COVID-19 struck. What do you see as the major challenges for Dorcas?**

Ine: “The pandemic has called into question the very essence of our work: being there for people in need but also being able to reach them no matter the crisis.”

Jan: “It is no coincidence that it is the most vulnerable who are hardest hit. Instability is on the rise and it is the poor who will ultimately pay the price. Intensive collaboration with other organisations and stakeholder

is absolutely vital in the months to come - we need each other. As Dorcas, we are skilled, stable and flexible. Together with the local knowledge of community actors we have something concrete to offer.”

### **What are your hopes for the new international office in Almere?**

Ine: “It’s been 40 years since Dorcas put down roots in Andijk, so there is a lot of nostalgia attached to the town. But Almere is more central and well-linked so we will be able to develop our partnerships and attract committed and experienced staff from Amsterdam and other cities. We’re excited about this new chapter.”

### **Amongst all this change, can Dorcas stay Dorcas?**

Ine: “It’s important that we stay true to ourselves - Dorcas is here to meet the needs of the most vulnerable people worldwide. We must always remember our role as the facilitator - nothing more, nothing less. We want to see local people take the lead in the development of their society.”

Jan: “These are challenging and turbulent times that sometimes shake our conviction. Yet, I am convinced that with the shared love of Christ we will continue to move towards our vision.”

#### **Nominating Committee**

Three members of the Supervisory Board serve as members of the Nominating Committee. The committee makes recommendations on executive and supervisory positions and conducts performance reviews with the members of the Executive Board. The committee meets once a year minimum and more when necessary.

## 3.7 Quality Management

### **Upholding Quality**

The monitoring and evaluation of our programmes is vital to the continued effectiveness of our work, but also to the relevance of Dorcas in the months and years to come. It's not just us that need to know our methods work - it's the international humanitarian community. As the nature of conflict and disaster becomes increasingly complex, our quality management process has the power to make or break us.

### **Quality Management System**

Dorcas has grown quickly over the years, transforming itself from a small-scale organisation to an international player in humanitarian relief and development. As with any business, rapid growth comes not without chal-

lenges. With COVID-19 posing delays to many of our programmes, 2020 was a good moment to progress the design of our new quality management system (QMS).

By the end of the year, all policies, processes and procedures had been conceptualised, to be implemented in the first half of 2021. After that, further development of our internal processes will become part of the already operational QMS improvement cycle.

### **Complying with International Standards**

Dorcas adheres to several international and country-specific standards on humanitarian action. The professionalisation of our QMS over the course of 2020 greatly aided our commitment to these standards.

A major highlight - 2020 saw Dorcas receive the ISO certification for development cooperation with the aim of meeting the Partos 9001:2015 standard. With 100 members, Partos is the largest trade association for development cooperation and humanitarian aid in the Netherlands. Dorcas continues to accept and apply the Partos Code of Conduct.

Our quality assurance was also made manifest in a renewed Partnership Certificate of the European Commission. The FPA obligated us to meet specific legal



and financial requirements and quality standards - also a prerequisite for future membership of the Dutch Relief Alliance.

The Core Humanitarian Standard (CHS) sets out nine commitments for development actors to measure and improve the quality and effectiveness of their assistance. In 2020, we conducted a thorough self-assessment at our international office and two country offices. Dorcas is working towards making all procedures and systems CHS-compliant by the end of 2021.

Other international standards that Dorcas complies with - either in an official or informal capacity - include the Code of Conduct for the International Red Cross and Red Crescent Movement, the EU-Cord Quality Declaration and the policy for Protection against Sexual Exploitation and Abuse (PSEA).

We also adhere to certain conditions laid out by two Dutch regulatory organisations:

- ▶ Raad voor de Jaarverslaggeving (RJ) - An advisory body that exists to improve the quality of annual reporting of non-listed organisations and companies in the Netherlands. Dorcas is examined once a year and the Annual Report is certified by a registered RJ accountant.
- ▶ Goede Doelen Nederland (GDN) - A non-profit association providing advocacy, knowledge development and services to both large and small charities. Dorcas is not a member of GDN but applies two of its recommendations in our work - Richtlijn Financieel Beheer (Treasury Management) and the "Toewijzing van kosten voor beheer en administratie" (Allocation of costs for management and administration).



## 3.8 Corporate Social Responsibility

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Our readiness to apply international codes of conduct to our work is directly linked to our corporate social responsibility (CSR) strategy. Only when we get both right can we class ourselves as an organisation by and for the people.

Our application of CSR is varied and far-reaching - it's who we are and what we represent inside and out. Here we will focus on our duty of care not only to our stakeholders but also the planet - as outlined in a number of internal policies.

### **Our Commitment to Integrity**

We expect the highest ethical conduct from all those who come into contact with Dorcas, so, it is only fair we give the same protections back. To maintain the safety and dignity of the people who take part in our programmes as well as our staff, we review our Code of Conduct and Integrity Policy regularly. In 2019 we made updates to these policies to ensure that all Dorcas stakeholders meet the highest standards of ethical behaviour. We also added clauses that call upon agreement from partners. In 2020, staff from both the international office as well as the country offices participated in integrity awareness training taking our commitments one step further. Eliminating high-risk scenarios and safeguarding the fundamental rights of programme participants - especially vulnerable women and children - remains of utmost importance to us.

Dorcas is grateful to the many volunteers who contribute to our mission. And while staff and volunteers have different legal responsibilities, Dorcas seeks to maintain the same standards across the organisation. Our organisation-wide Complaints System is an important instrument in this regard. The system is open to anyone who wishes to raise a concern about or feedback on seen or suspected misconduct of Dorcas representatives or any failure of the organisation in general - emphatically stressing the 'any' part.

In 2020 we received a total of 53 complaints - 9 more than in 2019. The rise in the number of complaints can be largely attributed to a specific grievance - the effect COVID-19 had on the operation of our thrift shops. Some 27 complaints concerned dissatisfaction with the number of articles sold or the on-site measures taken to

protect volunteers against the virus. General complaints concerned the number of postal deliveries, ambiguity surrounding certain functions of the website, parking of Dorcas vehicles and the salary of the Executive Board. We regret every complaint and use them as input for continuous improvement.

In 2020, one such improvement took the form of a new procedure for the handling of complaints. This procedure has been tested in a number of countries and will be implemented in 2021.

### **Our Pledge to the Planet**

As a humanitarian organisation, we take our pledge to the planet very seriously. The people we serve are our most important stakeholders in this matter and, as cruel as it may be, it is they who are suffering the worst of the global climate crisis.

The birth of climate-resilient communities forms a major component of our programmes - particularly in remote parts of Africa where the full force of global warming is being felt. From our increasing adoption of the build-back-better approach to our climate-smart agriculture and farmer field school projects, we believe in starting from the bottom and working our way up. This will only warrant more attention in the years ahead.

Our commitment to sustainability is also reflected in our organisational values. The development of sustainability as a cross-cutting theme at Dorcas was one way in which we took this forward in 2020. In practical terms, we believe in the power of small changes. We achieve this in a number of ways including our CO2 flight compensation package for all staff and our sustainable building criteria, most recently used to select the home of our new international office.

During 2020 we initiated a process towards the complete overhaul of our environmental standards and policies. This process is due for completion in 2021.





Part 2

# Annual Accounts

## Balance Sheet as of 31 December 2020 (In euros)

Assets	31 december 2020	31 december 2019
<b>Fixed Assets</b>		
Intangible fixed assets (B0)	916,655	290,964
Material fixed assets (B1)	3,074,029	2,983,049
Financial fixed assets (B2)	157,135	74,043
	<b>4,147,819</b>	<b>3,348,056</b>
<b>Current Assets</b>		
Stocks (B3)	55,214	367,174
Receivables (B4)	2,464,364	3,561,755
Liquid assets (B5)	12,596,670	10,954,385
	<b>15,116,248</b>	<b>14,883,314</b>
<b>Total</b>	<b>19,264,066</b>	<b>18,231,370</b>
<b>Equity and Liabilities</b>		
<b>Reserves and Funds (B6)</b>		
<b>RESERVES</b>		
Designated reserve financing assets	3,607,398	2,666,982
Project allocation reserve	1,062,503	889,288
Continuity reserve	4,619,229	5,728,676
	<b>9,289,130</b>	<b>9,284,945</b>
<b>FUNDS</b>		
Designated funds projects	3,403,143	2,717,826
	<b>12,692,273</b>	<b>12,002,771</b>
<b>Liabilities</b>		
Long term liabilities (B7)	554,224	772,868
Short term liabilities (B8)	6,017,569	5,455,731
<b>Total</b>	<b>19,264,066</b>	<b>18,231,370</b>

## Statement of Income and Expenditures 2020 (In euros)

	2020	Budget 2020	2019
<b>Income</b>			
Private individuals (S1)	7,740,082	8,160,000	8,365,452
Companies (S2)	1,160,090	1,150,000	1,052,944
Government grants (S3)	10,041,807	10,200,000	9,179,912
Affiliated non-profit organisations (S4)	90,285	75,000	105,290
Other non-profit organisations (S5)	6,535,452	4,320,000	3,246,561
<b>Total income raised</b>	<b>25,567,716</b>	<b>23,905,000</b>	<b>21,950,159</b>
Income in exchange for delivery of products and/or services (S6)	1,338,310	3,825,279	3,615,966
<b>Total income</b>	<b>26,906,026</b>	<b>27,730,279</b>	<b>25,566,125</b>
<b>Expenses</b>			
SPENT ON OBJECTIVES (S7)			
Awareness	1,062,043	1,072,343	928,013
Relief	10,455,039	10,190,007	8,613,717
Early Recovery & Resilient Livelihoods	5,888,405	4,074,937	3,423,978
Enterprising People	2,952,774	4,744,614	3,970,248
Community Based Care & Protection	3,037,281	4,924,603	4,088,945
	23,395,543	25,006,504	21,024,901
FUNDRAISING EXPENSES (S8)	1,750,625	1,706,466	1,527,762
MANAGEMENT AND ADMINISTRATION EXPENSES (S9)	1,247,147	1,247,643	1,099,210
<b>Total expenses</b>	<b>26,393,315</b>	<b>27,960,613</b>	<b>23,651,873</b>
BALANCE OF INCOME AND EXPENSES	512,712	-230,333	1,914,253
Financial income and expenses	176,784	0	419,628
<b>Surplus (deficit)</b>	<b>689,496</b>	<b>-230,333</b>	<b>2,333,881</b>
<b>Result Appropriation 2020</b>			
ADDED TO/WITHDRAWN FROM			
Designated reserve financing assets			940,416
Continuity reserve			-1,109,452
Project allocation reserve			173,215
Designated funds projects			685,317
			<b>689,496</b>

## Attribution of Costs

Expenses	Objectives						Expenses		Totals	
	Awareness	Relief	Early Recovery & Res. Livelih.	Enterprising People	Comm. Based Care & Prot.	Fundrais-ing	Man. & Administr.	Total 2020	Budget 2020	Total 2019
Direct project spending cash and goods	0	9,171,088	5,162,300	2,300,563	2,413,135	0	0	19,047,085	20,137,700	17,175,292
Salaries	465,344	531,979	297,934	304,630	284,368	726,338	628,884	3,239,477	3,881,922	2,659,482
Social insurance	102,919	178,398	100,107	79,979	76,655	163,786	143,731	845,576	611,797	795,874
Pension	66,923	97,217	54,513	48,108	45,588	105,530	92,026	509,904	435,227	472,251
Other staff expenses	123,240	181,298	101,666	89,062	84,466	194,451	169,639	943,823	1,016,810	1,028,363
Communication	158,585	24,808	17,391	12,097	12,305	317,170	3,524	545,880	596,398	521,114
Accommodation	14,402	68,558	41,368	21,958	29,076	36,747	28,804	240,913	224,397	174,798
Logistics/warehouse	1,028	3,067	1,724	1,066	1,057	1,703	1,534	11,178	4,374	27,479
Office and general	101,473	151,967	85,224	73,890	70,157	160,246	139,882	782,839	825,037	690,385
Depreciation	28,128	46,660	26,178	21,423	20,475	44,654	39,122	226,640	226,951	106,836
<b>Totals</b>	<b>1,062,043</b>	<b>10,455,039</b>	<b>5,888,405</b>	<b>2,952,774</b>	<b>3,037,281</b>	<b>1,750,625</b>	<b>1,247,147</b>	<b>26,393,315</b>	<b>27,960,613</b>	<b>23,651,873</b>

	2020	2019	Dorcas norm
Spent on objectives as a percentage of total income	87.0%	82.2%	>85%
Spent on objectives as a percentage of total costs	88.6%	88.9%	>85%
Fundraising expenses as a percentage of total income raised	6.8%	7.0%	<10%
Management and administration expenses as a percentage of total costs	4.7%	4.6%	4%

Apart from spent on objectives as a percentage of total income, the benchmark percentages are more or less in line with last year. Due to COVID-19 the revenue of the shops and depots came under pressure. This resulted in less project spending of the portfolio from Dutch private funding and less organisational expenses. The effect of COVID-19 on other sources of income was limited. Compared to others, the income for our projects in the Middle East was good and we were able to meet the needs of a large number of people. Additionally, last year it was planned to again grow the continuity reserve to a desirable size. For that to happen last year, some of the income was planned not to be spent.

## General Notes

### Consolidation

In most cases, the Dorcas country offices are branch offices; they are legally and financially part of Stichting Dorcas Aid International. This is why the financial figures of the country offices are integrated in this annual report.

Dorcas Romania, Dorcas Egypt and Tabitha for Relief and Development (Lebanon) are independent organisations with their own boards. However, due to defining influence or agreements, Dorcas has a say on the governing and policy of these organisations; consequently, the

financial information of these country offices has been consolidated in this annual report.

Dorcas Romania has a subsidiary in a Romanian limited liability company, SC Mana Impex SRL. This company imports secondhand clothing which it buys from Dorcas Netherlands, to sell it in Romania in secondhand wholesale and retail markets. The profit made from these activities is available to Dorcas Romania to finance its projects. SC Mana Impex SRL. has been consolidated in the annual accounts since 2018.

Stichting Dorcas Aid International has signed a charter agreement with Dorcas Aid America Inc., an American 501c3 organisation in which it was agreed that the American organisation can use the name 'Dorcas' and its branding to raise funds in the USA for Dorcas projects worldwide. In addition, within the parameters

of responsibility and autonomy of a 501c3 organisation, Dorcas USA is part of the Dorcas family of organisations. Therefore, the finances of Dorcas USA are included in the consolidated figures.

Stichting Dorcas Aid International founded a Dutch closed limited liability company, Tabitha for Enterprising People B.V. This company has mainly been founded as a holding company for foreign companies that are used to establishing business enterprises in the context of development activities and public/private partnership initiatives. As Dorcas Aid International is the founder and sole shareholder, Tabitha for Enterprising People B.V. is fully consolidated in these annual accounts.

The parties involved in the consolidation can be summarised as follows:

Consolidated organisation	Place of Office	Governance	Goal
Dorcas Aid Romania Association	Cluj-Napoca, Romania	Meeting of members (4) with highest authority Board of directors (3) for overall leadership, chosen from membership. Executive director (1 of the 3 directors)	Relief and development
SC Mana Impex SRL	Cluj-Napoca, Romania	Shareholder is Dorcas Aid Romania Ass., executive director is same executive director as of Dorcas Aid Romania Ass.	Wholesale of clothing and footwear
Tabitha for relief and development	Beirut, Lebanon	Association with General Assembly and Administrative Assembly with 5 positions, who function as the executive board	Relief and development
Dorcas Aid America Inc	Lakewood, CO, USA	Board with chairman, secretary and treasurer, with one representative of Dorcas Netherlands	Fundraising for relief and development projects
Tabitha for enterprising people B.V.	Almere, the Netherlands	Shareholder is Stichting Dorcas Aid International, shareholder meeting is highest authority, board of directors is the executive board; directors are the same as in Stichting Dorcas Aid International	Facilitating economic development for self-sustainability of people in developing countries

## General Principles

This annual report is stated in euros, unless otherwise mentioned. Compilation of this annual report requires management to make estimates that influence the accounted for values of assets and liabilities and of income and expenses. The actual outcomes may deviate from the estimates. The estimates and underlying assumptions are assessed periodically. The annual report is written in accordance with the provisions in the Dutch guidelines Reporting Fundraising organisations (Richtlijn Verslaggeving 650 'Fondsenwervende organisaties'). The report was prepared on the basis of paid expenses with the exception of in-kind donations that have been valued at the estimated fair value when traded. The stock in the Dorcas Shops have been valued at no value. We refer to the comments made on the valuation principles of the assets.

## Foreign Currency

Receivables, liabilities and obligations in foreign currency are translated against the rate at date of balance sheet. Transactions in foreign currency during the reporting period have been processed into this financial report against the exchange rate 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

### Fixed Assets

Intangible and tangible fixed assets are valued at acquisition cost minus depreciation, taking into account possible residual values. In establishing residual values of real estate it is considered that real estate has a residual value of at least half the actual value. To prevent additional costs to establish actual values by valuations, the actual value of real estate in the Netherlands is derived from the annual valuation of the WOZ (Law on Immovable Assets) and for real estate in other countries from the most recent information for which buildings are valued every five years in a rotating cycle. In 2020 the immovables of the country offices were valued which leads to a surplus of the bookvalue of €400K which can be seen as a 'quiet' reserve. Depreciation is applied using a '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. Costs



regarding maintenance of assets have been expensed. When calculating depreciation, residual values are taken into account.

Financial fixed assets are valued at net asset value in case of 'significant influence' (shareholding of more than 20% of the shares issued). In case there is no 'significant influence' the financial assets are valued at the time of acquisition. Under 'Financial Fixed Assets' an interest in an Association (in Dutch: Vereniging) has been valued at the nominal value of the deposited membership capital. Besides that a shareholding of Tabitha For Enterprising People B.V. in Selam Awassa Business Group Private Limited Company in Ethiopia has been valued at net asset value of the shares.

### Stocks

Stocks that were purchased are valued at acquisition price or lower actual value. At the end of 2020 there is no stock from donated goods to be shipped to Dorcas projects. At the 2019 balance sheet date, this only concerns food parcels that are gathered through the Dorcas Food Campaign and are valued at the estimated market value in the Netherlands. This was a remainder of secondhand goods that was shipped to projects in the beginning months of 2020. The stock in the Dorcas Shops are secondhand items and therefore the value in itself is nil. Additional stock at the depots that is not destined to be shipped to projects, but might be either shipped to Dorcas Shops or to Mana (Romania) or given to other organisations, is not valued due to the uncertain nature of

the proceeds and/or the fact that these were surplus materials that Dorcas needed to dispose of in a timely manner. Stock at Mana in Romania that has been purchased from the Dutch organisation is valued at cost price.

### **Receivables**

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

### **Reserves and Funds**

The Designated Reserve Financing Assets is defined as necessary financing for fixed assets and 25% of stocks, from which long term debts are deducted insofar the long term debts are not reserved for future purchases for Dutch thrift shops (DRIF loans). The size of this reserve is established each year with information from the balance sheet position.

In 2020, Dorcas undertook an update of the analysis of risk assessment and the ideal size of the continuity reserve. This analysis was discussed by the directors and audit committee and subsequently approved by the Supervisory Board. Two types of risks were taken into consideration: 'point risks' which manifest themselves at a point in time and 'process risks' that manifest over a certain period of time. The required continuity reserve was calculated in the event the three highest point risks would materialise, in the event the three highest process risks would materialise and in the event the three highest of point and process risks would materialise. The outcome of this exercise determined the continuity reserve and it was set at €5,500,000. Dorcas aims to achieve this height of the continuity reserve in the new strategic period 2022-2025.

The ideal size is significantly lower than the maximum standard set by CBF (Central Bureau for Fundraising) and Goede Doelen Nederland (branch organisation) at 1.5 times annual expenses of the working organisation; for Dorcas this would mean a reserve of approximately €13 million.

Due to the implementation of the 'Funding Allocation Framework' - a method to assign Dutch private funding as allocation for project spending - allocations were made for each country to develop and implement projects. Due to the effects of COVID-19 a portion of these 2020 allocations has not been used and will be available in

2021 - see 'Project Allocation Reserve'. As this amount is already committed for project spending, it is not available to cover organisational risks like the continuity reserve, unless absolute emergencies would occur.

Designated Funds are donations and other income to be used for specific projects that have not yet been spent. Upon completion of a project, any surplus in designated funds may be re-designated by management. As far as possible, this re-designation will be in line with the original designation. All designated funds may be used for funding projects in the following year. When a project that is entirely financed by earmarked income has overspent during a timeframe of one to several years, a negative designated fund balance will remain so that future spending can compensate for previous expenses.

### **Other**

Off-balance sheet liabilities and contingencies are valued at amoratised cost price. Unless otherwise noted, other assets and liabilities are stated at amoratised cost price.

## **Principles of Result Determination**

### **Income**

Revenue is accounted for in the period to which it pertains. Income of non-contractual gifts and donations is accounted for when received, unless designated for a specific period. In this situation, it is accounted for in the designated period, even when revenue was received later. Legacies are accounted for at the time when content can be reliably determined. In-kind donations are valued at market value. Contractual gifts and donations (often referred to as grants) are accounted for as income in the year that these funds have been spent. If they have been received in a year, but spending takes place in the next year(s), the funds are accounted for as pre-received income and reflected in the balance sheet under short term liabilities. When they are spent in the next year, they are reflected as income and the spending as project expenditures. Proceeds of sold items (books, clothing and other secondhand goods) are accounted for in the year in which the goods were delivered.

### **Expenses**

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

### Personnel Expenses

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

### Taxes

The foundation is not taxable for corporate income tax in the Netherlands nor in project countries, or there are exemptions in place for taxable activities of the foundation due to its fundraising nature and spending of the proceeds in line with the charitable goal. Therefore, there are no expenditures for corporate income tax or other taxes that are levied on profits. In the Netherlands, the foundation is taxable for value added taxes (VAT/BTW) on specific activities. Consequently, VAT charged on taxable activities is settled in the VAT tax returns, as well as part of the VAT on general costs. In this annual report all amounts are excluding VAT which have to be paid or can

be reclaimed. The commercial enterprise in Romania, SC Mana Impex SRL, is subject to Romanian corporation tax. The tax is accounted for (subtracted from) the line item in the Statement of Income and Expenses called 'Income in exchange for delivery of products'.

### Investments and Equity Policy

Dorcas adheres to a policy that "no means are invested," and reserves are as small as necessary while maintaining a prudent reserve strategy. Temporary surplus funds are retained in relatively safe saving accounts with trustworthy banks.

### Cash Flow Statement

The Cash Flow Statement is compiled via indirect method in which there is a distinction between cash flows and operational activities, cash flows from purchases and cash flows from financial 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.

## Comments on the Balance Sheet

Assets	Software Developments
INTANGIBLE FIXED ASSETS (BO)	
<i>The development in this year is as follows</i>	
Purchase costs as of 1 January	828,635
Accumulated depreciation as of 1 January	-537,671
<b>Book value as of 1 January</b>	<b>290,964</b>
Revaluation purchase value	0
Revaluation accumulated depreciation	0
Reclassification purchase value	-8
Reclassification accumulated depreciation	0
Purchases	732,803
Depreciation	-107,104
Purchase price sold/obsolete items	0
Depreciation sold/obsolete items	0
	<b>625,691</b>
Purchase price as of 31 December	1,561,430
Accumulated depreciation as of 31 December	-644,775
<b>Book value as of 31 December</b>	<b>916,655</b>

Depreciation has been calculated at 30% of purchase costs. Of the intangible fixed assets per balance sheet date, a book value of approximately €557K is used in business operations and a book value of another €360K for direct use for the objectives of the organisation. 'Business operations' is defined as fundraising, the Dorcas Shops,

Mana operation, management and administration and supporting functions. 'Direct use for the objectives of the organisation' is defined as fixed assets in the countries where projects are implemented and intangible fixed assets used with project monitoring, design and management.

Material Fixed Assets (B1)	Real Estate	Furniture and Fixtures	Vehicles	In Progress	Total
Purchase costs as of 1 January	2,619,085	873,530	915,834	73,950	4,482,399
Accumulated depreciation as of 1 January	-364,975	-533,920	-600,455	0	-1,499,350
<b>Book value as of January</b>	<b>2,254,110</b>	<b>339,610</b>	<b>315,379</b>	<b>73,950</b>	<b>2,983,049</b>
Revaluation purchase value	0	0	0	0	0
Revaluation accumulated depreciation	0	0	0	0	0
Reclassification purchase value	49,076	24,710	0	-73,951	-165
Reclassification accumulated depreciation	0	0	0	0	0
Purchases	309,419	358,930	110,159	31,153	809,661
Depreciation	-126,512	-159,339	-132,856	0	-418,707
Purchase price sold/obsolete items	-322,835	-5,019	-36,064	0	-363,918
Depreciation of sold/obsolete items	25,656	4,979	33,474	0	64,110
	<b>-65,196</b>	<b>224,261</b>	<b>-25,288</b>	<b>-42,798</b>	<b>90,979</b>
Purchase price as of 31 December	2,654,744	1,252,151	989,929	31,152	4,927,976
Accumulated depreciation as of 31 December	-465,830	-688,280	-699,838	0	-1,853,948
<b>Book value as of 31 December</b>	<b>2,188,914</b>	<b>563,871</b>	<b>290,091</b>	<b>31,152</b>	<b>3,074,029</b>

Depreciation has been calculated with the following percentages:

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

In 2020 Dorcas has moved its international office from Andijk to Almere. Dorcas has concluded a rental agreement with the owner of the building. Investments in the office in Almere are stated as tenant improvements under the real estate. Dorcas sold the last part of its immovables of the international office in Andijk (Bedrijvenweg 6) and

concluded a rental agreement with this buyer to rent it for a certain period.

Of the fixed assets per balance sheet date, a book value of approximately €1.8 million is used in business operations and a book value of another €1.2 million for

direct use for the objectives of the organisation. 'Business operations' is defined as fundraising, the Dorcas Shops, Mana operation, management and administration and supporting functions. 'Direct use for the objectives of the organisation' is defined as fixed assets in the countries where projects are implemented and tangible fixed assets used with project monitoring, design and management.

### Financial Fixed Assets (B2)

Dorcas is a member of Cooperatie PerspActive U.A - a Dutch cooperative of ten organisations working in development cooperation. Empowering people in developing

countries is the main goal of this initiative. Dorcas has paid an amount of €8.5K as membership capital PerspActive. Tabitha Enterprising People BV is a co-shareholder of Selam Awassa Business Group Private Limited Company in Hawassa, Ethiopia. The limited company focuses on the design and production of appropriate technology for the rural community. Beyond renewable energy products they produce equipment for smallholder farmers and the construction industry. Tabitha Enterprising People BV owns 50% of the shares with a value of ETB 5.1 million (equivalent €148,5K).

Stocks (B3)	2020	2019
DESIGNATED FOR BUSINESS EXECUTION		
Sales items and promotional materials	6,188	12,253
Sales items Mana Romania	41,725	50,133
DESIGNATED FOR BUSINESS OBJECTIVES		
Donations in kind	0	300,208
Stock at country offices	7,301	4,580
<b>Total Stocks as of 31 December</b>	<b>55,214</b>	<b>367,174</b>

(B4)	2020	2019
ACCOUNTS RECEIVABLE		
Balance as of 31 December	86,414	114,496
Provision for bad debts	-19,996	-19,356
<b>Balance as of 31 December</b>	<b>66,418</b>	<b>95,140</b>
OTHER RECEIVABLES AND PREPAID EXPENSES		
Prepaid expenses	143,427	138,744
Legacies receivable	605,961	1,343,761
Receivables from donors	625,150	1,201,088
Other receivables	1,023,408	783,021
<b>Balance as of 31 December</b>	<b>2,397,946</b>	<b>3,466,615</b>
<b>Total Receivables as of 31 December</b>	<b>2,464,364</b>	<b>3,561,755</b>

Receivables are predominantly used in business operations.

Liquid Assets (B5)	2020	2019
Petty cash/Netherlands banks	10,128,298	8,366,680
Petty cash/banks shops and commercial enterprise	354,057	433,460
Petty cash/banks business and workgroups	58,831	133,552
Petty cash/bank country offices minus outstanding checks	1,814,308	2,004,934
Money in transfer	241,176	15,759
<b>Total Liquid Assets as of 31 December</b>	<b>12,596,670</b>	<b>10,954,385</b>

Of all liquid assets, an amount of €291,120 is fully restricted in a collateral account at Rabobank which issued bank guarantees for several rental arrangements. The liquid assets are predominantly classified as investments in the

sense that they absorb cash flow variations during the next year and fund spending designated funds and project allocation reserve for projects.

## Equity and Liabilities

Reserves and Funds (B6)	2020	2019
RESERVES		
DESIGNATED RESERVE FINANCING ASSETS		
Balance as of 1 January	2,666,982	3,038,329
Subtracted/added through result distribution	940,416	-371,347
<b>Balance as of 31 December</b>	<b>3,607,398</b>	<b>2,666,982</b>
PROJECT ALLOCATION RESERVE		
Balance as of 1 January	889,288	784,288
Subtracted/added through result distribution	173,215	105,000
<b>Balance as of 31 December</b>	<b>1,062,503</b>	<b>889,288</b>
CONTINUITY RESERVE		
Balance as of 1 January	5,728,676	3,267,400
Exchange differences net value Dorcas USA and Mana	6	-4,418
Subtracted/added through result distribution	-1,109,452	2,465,694
<b>Balance as of 31 December</b>	<b>4,619,229</b>	<b>5,728,676</b>

Four reserves (funds) are distinguished:

1. Designated funds for projects (see hereafter) which has spending obligations, but according to Directive 650 has to be presented as equity.
2. Designated reserve financing assets, for financing assets.

3. Project allocation reserve, for allocated project spending 2020 that has been delayed to 2021.
4. Continuity reserve, to ensure continuity of the organisation.

The purpose of the continuity reserve is: 1) levelling seasonal nature of income during the calendar year; and

2) absorbing variations in actual income in comparison to budget so that if income is low, the organisation, as well as programme execution is adjusted to the decrease in income in a systematic manner and 3) risks that might occur that cause a sudden decrease in liquidity.

The reserve for financing assets is established each balance sheet date on the basis of the assumptions mentioned as part of the Principles of Valuation at page 64.

In the present year a budgeted withdrawal of the continuity reserve was planned to the amount of a little over €0.2 million. The subtraction was higher - almost €1.1 million. The budget 2020 didn't make a division between the continuity reserve and the reserve financing assets. Due to the investments of IT a big part €0.9 million had to be added to the reserve financing assets. Both reserves together turned out to be a small subtraction of €0.2 million.

### Funds

Upon completion of a project, if there is a surplus of designated funds for the project, management may reallo-

cate it. Management will seek to redesignate these funds in line with original designation as much as possible. This is managed with the utmost care. Designated funds will be used for funding projects in 2021 and further.

When interpreting the term 'result' (or 'profit' and 'loss') in a fundraising organisation, it is important to know the system to determine results. Income (excl. government subsidies and contractual grants) received in a specific year is accounted for in that year, even if the income is not spent for the project in that year. Government subsidies and contractual grants (both with a possible repayment obligation) received in a specific year are accounted for in the year when this income was spent. The project expenses are accounted for in the year expenses actually occur. Consequently, major fluctuations in the 'result' occur from year to year. Terms such as 'profit', 'loss', 'surplus', 'shortage' and 'result' therefore must be used with restraint in a fundraising organisation.

A detailed specification per project is available in the financial administration. Development of total project designated funds is seen as follows:

Designated Funds	2020	2019
Balance as of 1 January	2,717,826	2,583,293
Subtracted/added through result distribution	685,317	134,533
<b>Balance as of 31 December</b>	<b>3,403,143</b>	<b>2,717,826</b>

Statement of Movement Designated Funds	Opening Balance	Additions	Withdrawals	Closing Balance
Relief	1,501,790	634,228	-757,244	1,378,774
Early Recovery & Resilient Livelihoods	98,621	0	-81,096	17,526
Enterprising People	163,187	278,082	-47,934	393,335
Community Based Care & Protection	954,228	1,225,976	-566,695	1,613,508
<b>Total</b>	<b>2,717,826</b>	<b>2,138,285</b>	<b>-1,452,968</b>	<b>3,403,143</b>

<b>Long Term Liabilities (B7)</b>	<b>2020</b>	<b>2019</b>
<b>PRIVATE LOANS</b>		
Balances as of 1 January	101,446	140,946
Add: new loans	0	0
Less: principal payments	-36,316	-39,500
<b>Total</b>	<b>65,130</b>	<b>101,446</b>
Accounted for under short term liabilities	-60,408	-59,500
<b>Balance as of 31 December</b>	<b>4,722</b>	<b>41,946</b>
These loans are summarised as:		
Loans with a term of less than 5 years	65,130	96,908
Loans with a term of longer than 5 years	0	4,538
<b>Total</b>	<b>65,130</b>	<b>101,446</b>
<i>These are several private loans. No collateral has been provided. Almost all present loans are interest-free.</i>		
<b>MORTGAGE LOANS</b>		
Balance as of 1 January	178,423	199,411
Add: new loans	0	0
Less: principal payments	-20,988	-20,988
<b>Total</b>	<b>157,435</b>	<b>178,423</b>
Accounted for under short term liabilities	-20,988	-20,988
<b>Balance as of 31 December</b>	<b>136,447</b>	<b>157,435</b>
These mortgage loans are summarised as:		
Mortgage loans with a term of less than 5 years	74,507	86,303
Mortgage loans with a term of more than 5 years	82,928	92,120
<b>Total</b>	<b>157,435</b>	<b>178,423</b>
<b>DRIF LOANS</b>		
Balance as of 1 January	625,000	350,000
Add: new loans	0	275,000
Less: principal payments	-72,917	0
<b>Total</b>	<b>552,083</b>	<b>625,000</b>
Accounted for under short term liabilities	-183,631	-102,917
<b>Balance as of 31 December</b>	<b>368,452</b>	<b>522,083</b>

Long Term Liabilities (B7)	2020	2019
<i>These DRIF loans are summarised as:</i>		
DRIF loans with a term of less than 5 years	530,654	589,285
DRIF loans with a term of more than 5 years	21,429	35,715
<b>Total</b>	<b>552,083</b>	<b>625,000</b>
<b>FINANCIAL LEASE</b>		
Balance as of 1 January	80,850	83,918
Add: new loans, net	13,800	14,900
Add: new loans, interest	0	1,379
	<b>94,650</b>	<b>100,197</b>
Less: principal payments	-21,057	-19,346
	<b>73,593</b>	<b>80,850</b>
Less: interest therein	-4,477	-7,899
<b>Net liability</b>	<b>69,116</b>	<b>72,951</b>
Accounted for under short term liabilities	-24,514	-21,547
<b>Balance as of 31 December</b>	<b>44,602</b>	<b>51,404</b>
<i>These financial lease obligations can be summed up as follows:</i>		
Leases with a term of less than 5 years	69,116	72,951
Leases with a term of more than 5 years	0	0
<b>Total</b>	<b>69,116</b>	<b>72,951</b>
<b>Total long term liabilities as of 31 December</b>	<b>554,224</b>	<b>772,868</b>

There are two mortgages on the property of the Dorcas Shop in Nijverdal - two identical loans, each with an original balance of €115,000. Both loans carry a fixed term interest of 3.3% through 31 December 2024. The payment on the principal for each of these loans is €1,149 per quarter. Collateral for these loans is a mortgage on the real estate property of the shop in Nijverdal.

A mortgage of €118,000 on the Dorcas Shop in Bergambacht was obtained in 2013 to finance purchase of the building which is adjacent to the rented shop. The loan has a fixed term interest of 3.55% through 31 May 2020. From June 2020 through 1 July 2023 the interest is 4.15%. The payment on the principal is €983 per month.

Collateral for this loan is a mortgage on the real estate property in Bergambacht.

The DRIF loans are private loans obtained to finance a rapid increase of the number of Dorcas Shops planned for 2018 and beyond. The number of shops at the end of 2020 was 41 and the goal is to expand further. DRIF stands for Dorcas Retail Investment Fund. It is not an investment vehicle, but these are ordinary private contractual loans with fixed terms and fixed interest. The interest varies from 3 to 5% and the repayment term varies from 3 to 10 years. At 2020 balance sheet date, there are 13 loans outstanding. The concept behind DRIF loans is to prevent the finance needed for new shops from taking

away money from projects but to pay them back from the additional proceeds of the new shops. For the lenders it provides a way of investing their money in a safe vehicle with moderate proceeds as a way of 'social investing'.

The financial lease pertains 7 lease contracts for small freight trucks for shops, a depot and Mana. These assets are the collateral for these financial lease obligations and are included in the material fixed assets.

<b>Short Term Liabilities (B8)</b>	<b>2020</b>	<b>2019</b>
<b>LIABILITIES TO CREDIT INSTITUTIONS AND PRIVATE LOANS</b>		
Repayment obligation mortgage loans	20,988	20,988
Repayment obligation private loans	60,408	59,500
Repayment obligation DRIF loans	183,631	102,917
Repayment obligation financial lease	24,514	21,547
<b>Balance as of 31 December</b>	<b>289,541</b>	<b>204,952</b>
<b>ACCOUNTS PAYABLE</b>	<b>340,014</b>	<b>382,357</b>
<b>TAXES AND SOCIAL SECURITY PAYMENTS</b>		
VAT	37,577	235,923
Salary taxes and social security payments	168,071	97,598
<b>Balance as of 31 December</b>	<b>205,648</b>	<b>333,521</b>
<b>OTHER LIABILITIES</b>		
Unspent project contract grants	3,163,247	3,306,460
Holiday (vacation) allowance	160,385	143,789
Holidays	121,202	82,094
Other payables and accrued expenses	1,737,533	1,002,558
<b>Balance as of 31 December</b>	<b>5,182,367</b>	<b>4,534,901</b>
<b>Total short term liabilities as of 31 December</b>	<b>6,017,570</b>	<b>5,455,731</b>

### Off-Balance Sheet Liabilities, Contingencies and Rights

The organisation has entered into longer and shorter term obligations for rental of business real estate for the Dorcas Shops and depots. The contracts for the international office and depots are generally short term and those for shops are longer term, largely between 5 and 10

years. Furthermore, Dorcas has entered into operational lease contracts for autos, which have terms of 4 or 5 years, and contracts for the copiers/printers. The total obligation is summarised as follows (increases of rental and or lease costs due to contractual obligations are not included because these depend on future price indices; in the amounts below, reclaimable VAT is not included):

Obligations	< 1 year	1-5 years	> 5 years	Totals
Rental contracts international office	139,104	504,089	0,00	643,194
Rental contracts shops	1,678,552	3,104,645	519,536	5,302,733
Rental contracts depots	58,196	167,493	0	225,689
Auto operational lease obligations	59,548	59,598	0	119,146
Copier/printer lease/service obligations	8,698	23,920	0	32,618
	<b>1,944,098</b>	<b>3,859,745</b>	<b>519,536</b>	<b>6,323,379</b>

The foundation signs three-year partner/project agreements at longest. These agreements with partner organisations are regarding implementation and funding of projects. Under three-year contracts, the foundation has accepted conditional basic obligation to fund projects for the duration of the agreement. At the time of this financial report, the 2021 obligations are approximately €2.5 million, for 2022 approximately €0.7 million.

In 2020, the organisation entered into purchase/installation/service contracts for €933,000 to be carried out in 2021. They are related to IT.

Dorcas is privileged to receive additional government grants after balance sheet date (2021 through 2023) in the amount of more than €1.1 million for a number of projects. These funds are among others from the EU, RVO, HDIF and the UN.

## Comments on the Statement of Income and Expenditure

Income	2020	Budget 2020	2019
<b>Private Individuals (S1)</b>			
Door-to-door collections	7,929		72,530
Legacies designated	-86,618		905,608
Legacies not designated	960,418		338,580
Sponsorships	2,134,664		2,313,076
Donations/gifts designated Netherlands	1,964,143		1,344,140
Donations/gifts not designated Netherlands	2,457,125		2,225,525
Donations/gifts designated country offices	67,828		124,909
Donations/gifts not designated country offices	21,628		19,858
Net proceeds work groups (ex collections and subsidies)	196,712		64,100
Via Dorcas USA	8,122		12,210
Goods through depots	0		939,501
Goods through country offices	8,131		5,415
	<b>7,740,082</b>	<b>8,160,000</b>	<b>8,365,452</b>

Income	2020	Budget 2020	2019
<b>Companies (S2)</b>			
Donations/gifts designated Netherlands	753,190		812,073
Donations/gifts not designated Netherlands	238,080		200,357
Donations/gifts designated country offices	15,652		37,314
Donations/gifts not designated country offices	2,014		-
In kind from companies/businessmen	151,154		3,200
<b>Total</b>	<b>1,160,090</b>	<b>1,150,000</b>	<b>1,052,944</b>
<b>Government Subsidies (S3)</b>			
WFP/South Sudan	101,792		100,202
WFP/Lebanon & Syria	67,119		-
Unicef/South Sudan	108,109		105,234
IOM/through country office South Sudan	-		9,880
IOM/through country office Ethiopia	76,584		-
UNFPA+OCHA/through country office Lebanon	70,444		245,742
UN(OCHA)/through country office Iraq	1,065,652		757,495
UN(OCHA) via World Vision through country office Iraq	1,780		705,110
UN (OCHA)/Syria	31,197		609,610
Mission East/Lebanon & Syria	704,897		-
International Rescue Committee/Syria	599,180		-
UN(OCHA)/through country office Ukraine	149,043		39,994
Municipality in Albania	808		-
Egypt country office	140,639		55,103
EU/VTC's South Sudan	242,818		802,598
Start Network Ethiopia through Save the Children	858		289,498
Moldovan Ministry of Finance/country office Moldova	181		219
MoFA/Iraq Joint Response, through Terre des Hommes	-		136,670
MoFA/Syria Joint Response, through ZOA	1,190,126		785,469
MoFA/South Sudan Joint Response, through Save the Children	1,194,201		887,945
MoFA/Ukraine Joint Response	-		728,498
MoFA/Somalia, through Oxfam	-		1,082,820
MoFA/Dutch Relief Alliance through Cordaid	6,507		57,978
MoFA/Dutch Relief Alliance	367,563		370,002
MoFA/Dutch Relief Alliance Lebanon Joint Response	2,541,983		-
MoFA/Desert Locust Joint Response, through SOS Kinderdorpen	384,851		-
MoFA/ARC-Eye through Ethiopia country office	274,798		351,688

Income	2020	Budget 2020	2019
HDIF/Tanzania	225,910		188,354
The Charities Aid Foundation/Mozambique	46,417		42,601
Unicef/Mozambique	56,446		391,803
Dutch municipalities	590		582
RVO/Kenya & Ethiopia	40,029		423,427
RVO/Woord & Daad Ethiopia	6,937		11,391
RVO reg, TOGS/TVL	97,011		-
UWV reg, NOW	247,338		-
<b>Total</b>	<b>10,041,807</b>	<b>10,200,000</b>	<b>9,179,912</b>
<b>Affiliated Non-Profit Organisations (S4)</b>			
Stichting Vrienden van Dorcas Woudenberg	90,285		105,290
<b>Total</b>	<b>90,285</b>	<b>75,000</b>	<b>105,290</b>
<b>Other Non-Profit Organisations (S5)</b>			
Pope for Ukraine	-		5,760
Terre des Hommes/Ukraine	-		24,595
ZOA/Lebanon	9,961		-
ZOA/Ethiopia	51,822		14,001
ZOA/Mozambique	93,450		58,253
Nadia's Initiative/Iraq	1,890,856		56,005
Oxfam/Lebanon	46,473		8,802
Mary's Meals/Lebanon & Syria	226,592		354,848
Terre des Hommes/Lebanon	43,627		184,774
Save the Children/Lebanon	575,440		156,892
Red een Kind/Lebanon	43,510		-
Tear/Lebanon	11,953		-
Woord & Daad/Lebanon	43,135		-
Woord & Daad/South Sudan	25,000		-
Life to Good/Lebanon	-		64,084
Stop Aids Now/Ethiopia	-		10,013
HEKS/Ethiopia	51,894		61,561
CCRDA/Ethiopia	4,834		-
Edukans/South Sudan	38,732		31,250
Light for the World/South Sudan	44,338		28,750
Food Resource Bank/Kenya	-		18,064

Income	2020	Budget 2020	2019
Stichting Vox/Kenya	71,987		-
World Vision/Lebanon & Syria	97,914		-
Kom over en Help through country office Albania	83,316		59,640
New Day Impact through country office Albania	11,750		22,490
Gender Alliance Development Center through country office Albania	-		351
Draagt Elkanders Lasten/Moldova	674,233		-
NGOs/through Egypt country office	36,469		106,782
Pre-emptive Love Coalition/Syria	6,333		36,986
EO Metterdaad	581,536		330,025
Weeshuis der Doopsgezinden/Kenya	-		10,000
Cornerstone Fund via Dorcas USA	15,869		18,084
Churches, designated	695,821		521,205
Churches, not designated	293,394		285,397
Other unnamed organisations	765,215		777,948
<b>Total</b>	<b>6,535,452</b>	<b>4,320,000</b>	<b>3,246,561</b>
	<b>25,567,716</b>	<b>23,905,000</b>	<b>21,950,159</b>

The income from private individuals has decreased with almost €625K. In 2020 Dorcas no longer collected food parcels. Instead a campaign was launched to collect cash in order to buy them in the project countries. Although met with success alongside our Relief campaigns, the designated income is less than last year. We received quite a lot of income for the cyclone that hit landfall in Mozambique in 2019. Sponsorship income as well as income from inheritances were less than last year.

Income from companies has increased with almost €107K mainly because of the shares of Tabitha Enterprising People BV that were handed over free of charge.

Income from government grants in total has increased compared to last year. Dorcas received some nice grants from the Dutch Relief Alliance for the blast in Lebanon. The development of government subsidies is as follows:

	2020	2019
Received last year, not spent that year	1,299,729	1,450,618
Received this year	9,875,350	9,029,024
Received this year, not spent this year	-1,133,272	-1,299,729
<b>Accounted for as income</b>	<b>10,041,807</b>	<b>9,179,913</b>

Each subsidy is outlined in a grant decision in which the conditions, aim and obligations are agreed upon. Most of the time, the funds must be spent in a certain time frame. The subsidy has a financial ceiling, above which no reimbursement of expenses will be given. For some subsidies, an 'own contribution' applies which Dorcas

must finance from private sources. If a subsidy is not entirely spent for the project for which it was awarded, the surplus must be paid back. Most of the grants stated under S3 are already reported to the grant donor but still need to be approved.

Income from other non-profit organisations increased with €3.3 million. Part of this is unspent income of 2019 (Nadia's Initiative in Iraq), but in 2020 we received significant income especially in the Middle East. Dorcas is thankful that many Dutch churches choose Dorcas to

be the channel for expressing their commitment to the people in need. Dorcas received more income from churches especially for Relief. The development of income of other non-profit organisations is as follows:

	2020	2019
Received last year, not spent that year	2,006,733	486,850
Received this year	6,558,694	4,766,445
Received this year, not spent this year	-2,029,975	-2,006,733
<b>Accounted for as income</b>	<b>6,535,452</b>	<b>3,246,562</b>

Despite the threat of a possible negative effect of COVID-19 on our overall income, Dorcas is really grateful for the realised amount. In 2020 Dorcas was blessed to receive even more, especially when we add the €3.1 million that

was received in 2020 but not accounted for as income in that year and recorded as pre-received income for later years. The net income from sales is summarised as follows:

Income in Exchange for the Delivery of Products and/or Services (S6)	Shops & Depots	Mana & Other Sales	Total
Sales exclusive of VAT	5,161,339	156,467	5,317,806
In-kind income	48,243		48,243
Costs at a local level	-3,096,097	-127,394	-3,223,491
Costs at a national level	-780,585	-23,664	-804,248
<b>Net proceeds</b>	<b>1,332,901</b>	<b>5,410</b>	<b>1,338,310</b>
Costs at a local level as % of sales	59.4%		60.1%
Costs at a national level as % of sales	15.0%		15.0%
<b>Total cost of sales</b>	<b>74.4%</b>		<b>75.1%</b>

The comparative figures for 2019 are as follows:

	Shops	Clothing, etc	Total
Sales exclusive of VAT	7,039,400	425,639	7,465,039
Costs at a local level	-2,754,153	-207,804	-2,961,957
Costs at a national level	-709,180	-177,936	-887,116
<b>Net proceeds</b>	<b>3,576,067</b>	<b>39,899</b>	<b>3,615,966</b>
Costs at a local level as % of sales	39.1%		39.7%
Costs at a national level as % of sales	10.1%		11.9%
<b>Total cost of sales</b>	<b>49.2%</b>		<b>51.6%</b>

The Dorcas Shops are so called 'thrift shops'. The public donates secondhand goods to the local Dorcas Shop. Volunteers screen the goods, repair them if necessary and display them in the shop. The shops have limited opening times - between 20 and 30 hours per week. The strengths of the Dorcas Shops are that they are run by volunteers. For these volunteers, running a Dorcas Shop is a meaningful and focused way to lend a hand to raise funds to alleviate poverty. The concept also prioritises recycling, cradle-to-cradle and sustainability.

Due to COVID-19, the Dorcas Shops had to close their doors in the period of March/April and December 2020. This resulted in a decrease of the sales of almost €2 million. Dorcas is very thankful to receive an in-kind contribution from some rental companies as they didn't charge rent for a certain period in 2020. The expenses subtracted from sales are (very few) goods purchased and services and expenses that can be directly allocated to the sales efforts, such as support of shops by the shops team at the Dorcas international office; the shop rental costs, heating and electricity and all other direct costs for the shops. For other sales (clothing, etc.), expenses are directly allocated to these sales, among which prepaid



transport costs that have been recharged to the clients in the sales prices.

The increase of the direct costs of the shops compared to the sales is related to COVID-19 and to the opening of new shops. They have relatively more expenses at the start. Besides that, Dorcas efforts to professionalise more in the shops, like the implementation of an automated cash register system and LED lighting.

Each shop has a non-formal 'management team' that operates the shop and all functions of the shop are carried out by volunteers who work together and build a strong bond. The fact that Dorcas Shops are run entirely by volunteers means that formal controls used with employees cannot be implemented. However, in all Dorcas shops internal controls are in place and enforced. They work with second-hand items received as donations in kind and the value in itself is nil. Through a combination of working with volunteers and the limited value of thousands of secondhand goods, from an economics and practical perspective, it is challenging to set up a stock administration, through which goods are tracked and there is more certainty of the accounted for turnover. The Dorcas international office and local shop management monitor financial and other control mechanisms at the Dorcas Shops to establish internal controls that function as optimally as possible. Moreover, each shop will be closely evaluated once every three years. Overall, Dorcas management believes it has done everything in its power to ensure appropriate and sound oversight of the Dorcas Shops and that maximum measures have been taken to guarantee completeness of turnover.

The income of sales of Mana and other sales is under pressure due to COVID-19.

### Sustainability of Capital

Dorcas management gives due attention to the sustainability of income in future years. Dorcas has varied income streams fed from many different sources. The result is a complex organisation with different types of fundraising activities. It also means the risk is mitigated when certain sources decrease. We expect that cash income will be maintained over the next years, even with ebbs and flows. Due to these various sources, it is to be expected that Dorcas will continue to have a sustainable income long into the future.

Expenditure	2020	Budget 2020	2019
<b>SPENT ON OBJECTIVES (S7)</b>			
<b>AWARENESS</b>			
Activities/projects	-	-	-
Execution expenses own organisation	1,062,043	1,072,343	928,013
<b>Total</b>	<b>1,062,043</b>	<b>1,072,343</b>	<b>928,013</b>
<b>RELIEF</b>			
Activities/projects	9,171,088	8,841,686	7,541,007
Execution expenses own organisation	1,283,951	1,348,321	1,072,709
<b>Total</b>	<b>10,455,039</b>	<b>10,190,007</b>	<b>8,613,717</b>
<b>EARLY RECOVERY &amp; RESILIENT LIVELIHOODS</b>			
Activities/projects	5,162,300	3,458,525	2,949,750
Execution expenses own organisation	726,105	616,412	474,228
<b>Total</b>	<b>5,888,405</b>	<b>4,074,937</b>	<b>3,423,978</b>
<b>ENTERPRISING PEOPLE</b>			
Activities/projects	2,300,563	3,817,514	3,255,929
Execution expenses own organisation	652,212	927,099	714,320
<b>Total</b>	<b>2,952,774</b>	<b>4,744,613</b>	<b>3,970,249</b>
<b>COMMUNITY BASED CARE &amp; PROTECTION</b>			
Activities/projects	2,413,135	4,019,975	3,428,606
Execution expenses own organisation	624,147	904,628	660,339
<b>Total</b>	<b>3,037,281</b>	<b>4,924,603</b>	<b>4,088,945</b>
<b>Grand total spent on objectives</b>	<b>23,395,543</b>	<b>25,006,503</b>	<b>21,024,901</b>

The following numbers are shown excluding expenses on awareness:

	2020	Budget 2020	2019
Total direct project spending	19,047,085	20,137,700	17,175,292
Total execution expenses own organisation	3,286,415	3,796,462	2,921,596
<b>Total spent on objectives</b>	<b>22,333,500</b>	<b>23,934,162</b>	<b>20,096,888</b>
Expenses own organisation as % of direct project spending	17.3%	18.9%	17.0%

As a result of less proceeds of the Dorcas Shops and other sales Dorcas had to be very careful with the spending on projects funded by private funding and the spending of organisational expenses. Throughout 2020 this was analysed carefully and applied in less spending compared to the budget of 2020. Because of the growth of the income of non-profit organisations and government subsidies, Dorcas spent more on projects than last year.

Allocation of expenses to awareness activities came out at the same level as in the budget but more as compared to last year. In 2020 Dorcas focused more on corporate positioning. Part of that included the design of a new logo.

The direct project expenditures on Relief and Early Recovery & Resilient Livelihoods have increased significantly. This mainly took place in the Middle East (among others the blast in Lebanon and our work in Syria) but also for example in Mozambique where Dorcas put a lot of efforts into the rehabilitation a year after Cyclone Idai. It makes sense that the international office has put more effort into helping set up these plans and programmes.

COVID-19 not only has an impact on the realised sales, it also made it very challenging to execute the projects. Here and there this has caused some delays in the implementation of these projects. Both impacts are visible at the intervention area Enterprising People and Community Based Care & Protection. The decrease in the latter one is among others a result of the decrease in income of sponsorship.

### Fundraising Expenses (S8)

Fundraising expenses increased by €223K in absolute terms, but relatively remained stable to 6.8% of income raised. This is an acceptable level. In general, fundraising for government grants is relatively 'cheap', while fundraising from private sources is expensive. At the same time, Dorcas aims for a balance of the two types of funding because it provides sustainability to programmes and to the organisation as a whole. The main increases were in personnel costs and depreciation. Dorcas invested in IT, among others CRM software. Depreciation of these investments started in 2020.

### Management and Administration Expenses (S9)

The cost for management and administration are accounted for as follows:

Item	2020	2019
Personnel	1,034,281	931,048
Communication	3,524	2,864
Accommodation	28,804	21,272
Logistics	1,534	5,909
Office and general	139,882	125,092
Depreciation	39,122	13,025
	<b>1,247,147</b>	<b>1,099,210</b>

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

	2020
Financial administration staff	100%
Finance manager	60%
Financial officer programmes	20-70%
Backoffice employee programmes	100%
Project coordinators (for general tasks)	0-20%
HRM Netherlands employees	100%
International HRM	50%
Facility employees	70%
ICT coordinator	100%
Application manager CRM	20%
PMEL ICT project manager	20%
Receptionists	80%
COO	20%
CEO secretary	50%
Process manager	25%
CEO	20%
Works Council members	5-15%

As Dorcas focused in 2020 on the improvement in ICT, it is obvious that this also influences the management and administration expenses. The percentage increased from 4.6% to 4.7%.

Financial Income and Expenses (\$10)	2020	2019
Paid interest	-10,589	463
Received interest	1,758	-311
Exchange differences	-35,474	62,110
Incidental gains and losses	10,360	-8,758
Book profits sold assets	210,728	366,124
	<b>176,783</b>	<b>419,628</b>

In 2020 Dorcas sold part of its immovables of the international office in Andijk (Bedrijvenweg 6). The little interest that was received on sizable savings accounts

signifies the historically low interest rates that banks gave in 2019 and 2020.

## Expenses Own Organisation

		Objectives					Costs under 'Expenses'	
		Awareness	Relief	Early Recovery & Res. Livelih.	Enterprising People	Comm. Based Care & Prot.	Fundraising	Man.& Administr.
Salaries	L1	465,344	531,979	297,934	304,630	284,368	726,338	628,884
Social insurance	L2	102,919	178,398	100,107	79,979	76,655	163,786	143,731
Pension	L3	66,923	97,217	54,513	48,108	45,588	105,530	92,026
Other staff expenses	L4	123,240	181,298	101,666	89,062	84,466	194,451	169,639
Communication	L5	158,585	24,808	17,391	12,097	12,305	317,170	3,524
Accommodation	L6	14,402	68,558	41,368	21,958	29,076	36,747	28,804
Logistics/warehouse	L7	1,028	3,067	1,724	1,066	1,057	1,703	1,534
Office and general	L8	101,473	151,967	85,224	73,890	70,157	160,246	139,882
Depreciation	L9	28,128	46,660	26,178	21,423	20,475	44,654	39,122
		<b>1,062,043</b>	<b>1,283,951</b>	<b>726,105</b>	<b>652,212</b>	<b>624,147</b>	<b>1,750,625</b>	<b>1,247,147</b>

		Totals under 'Expenses'			Costs subtracted from Income		Overall Totals		
		Total 2020	Budget 2020	Total 2019	Shop Team	Other Sales	Total 2020	Budget 2020	Total 2019
Salaries	L1	3,239,477	3,881,922	2,659,482	348,892	51,727	3,640,095	4,367,356	3,013,427
Social insurance	L2	845,576	611,797	795,874	69,430	10,645	925,650	708,884	868,525
Pension	L3	509,904	435,227	472,251	46,752	7,168	563,823	498,819	520,050
Other staff expenses	L4	943,823	1,016,810	1,028,363	11,795	13,170	968,788	1,067,588	1,061,736
Communication	L5	545,880	596,398	521,114	22,116	20,910	588,906	677,846	555,594
Accommodation	L6	240,913	224,397	174,798	14,671	79,426	335,009	342,696	315,005
Logistics/warehouse	L7	11,178	4,374	27,479	3,021	90	14,289	25,135	64,304
Office and general	L8	782,839	825,037	690,385	86,916	10,808	880,563	935,908	839,687
Depreciation	L9	226,640	226,951	106,836	3,777	2,937	233,354	243,403	125,369
		<b>7,346,230</b>	<b>7,822,914</b>	<b>6,476,581</b>	<b>607,370</b>	<b>196,879</b>	<b>8,150,478</b>	<b>8,867,634</b>	<b>7,363,697</b>

## Allocation Method

These expenses have been distributed on the basis of historically used methods of distribution. The distribution keys of these expenses are based on the estimated worked hours of each employee and distributed by percent across the categories according to economical principles, considering real estimated activities of the employee.

The principles upon which expenses have been assigned is summarised as follows: People that work at Program and Knowledge Support (PKS) at the international office assist the country offices in designing projects, provide knowledge and assistance and speak into programmatic issues are assigned as indirect project costs at 100% on the basis of the type of intervention for which they give assistance. If they have additional tasks, such as being members of the Works Council, formulating strategy or involvement in fundraising, a portion of their time and costs are assigned to these activities.

The expenses of fundraisers are assigned to fundraising activities and also to awareness. In conjunction with fundraising activities, they often fulfill a role in raising awareness among the public regarding poverty and the necessity to respond concretely by advocating in the Netherlands. Depending on the employee and the

activities that are undertaken, between 30-70% of the time and personnel expenses are assigned to awareness. The expenses 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 at 100%. Financial officers for projects are assigned to management and administration at 20 to 70% and for the remainder to objectives spending. Employees that are working in international HRM are also hands-on involved in providing assistance to staffing projects and therefore are partly (50%) allocated as indirect project costs.

## Overall Expenses

The total expenses of the organisation increased from €7,363,697 to €8,150,478, an increase of €786,781.

The source of this increase can be summarised as follows:

Increase costs international office	651,411
Increase costs country offices	218,238
Decrease costs commercial activities for fundraising	-82,868
<b>Total increase organisational costs</b>	<b>786,781</b>

## Personnel Expenses (L1-L4)

Of total expenses of almost €8.2 million, more than €6.0 million are personnel expenses. That is 73% of the total which is in line with 2019.

Regarding salaries (L1-L3) it gives the following breakdown:

	2020
Gross salary costs	6,909,357
Social insurance	928,537
Pension costs	563,823
<b>Total gross salary-related costs</b>	<b>8,401,718</b>
Charged against income sales (Mana)	-78,702
Charged to projects	-3,193,447
<b>Net salary-related costs</b>	<b>5,129,569</b>

The Dutch pension system is a defined contribution scheme. The costs of the premiums are accounted for in the year to which they pertain. The pension system is based on an investment arrangement.

At the end of 2020, there were 379.5 fte's (2019: 449.6) on average working for Dorcas, of which 66 in the Netherlands (2019: 67.6) and 313.5 (2019: 382) in the country offices. In the Netherlands the staff decreased with 1.6 fte and in the country office with 68.5.

A large portion of the country office staff are project employees, of whom the personnel costs are accounted for in whole or in part as project expenses. About 42% of all salary costs are charged to projects. These are predominantly projects that Dorcas self-implements, without the assistance of partner organisations. The decrease in fte's in the country offices is mainly visible at the project employees and this affects the project expenses. For that reason, the net salary related expenses increased, while the number of fte's decreased in 2020 compared to 2019.

The members of the Dutch Supervisory Board receive no remuneration for their work. In 2020 €12,142 of Dutch board expenses were paid (2019: €7,865). The 2020 figure includes expenses for a field visit by members of the Supervisory Board in February of 2020 to Tanzania,

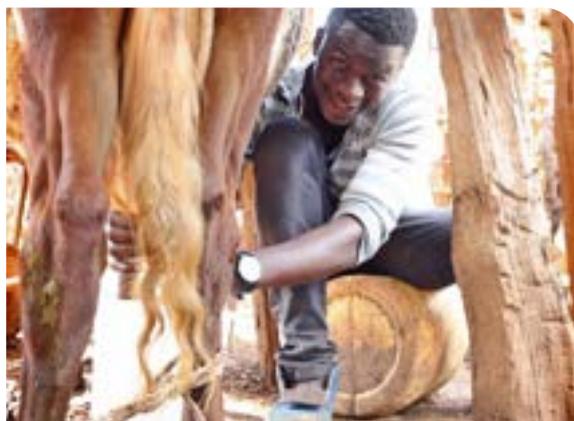
wherein they visited projects and spoke with beneficiaries and local employees of the country office. Once every two years the Supervisory Board members visit one of the project countries to see and experience Dorcas programmes, to gain understanding of the activities carried out, which they have to supervise. The expenses of the Supervisory Board also include an external secretary that assists the Supervisory Board in minute taking and other secretarial tasks.

Total taxable salaries in the Netherlands in 2020 were €3,184,818 (2019: €2,975,291) for 66 fte's (2019: 67.6). On average this is €48,000 per fte (2019: €44,000). These figures include a small number of interns.

Dorcas has a structured and moderate remuneration policy, fitting for a relief and development organisation. Many people who work for Dorcas from a for-profit background see some decrease in remuneration. Nevertheless, Dorcas seeks to be an attractive employer by using a structured remuneration policy with function classification, a transparent salary scheme, annual steps in that scheme, indexing of the salary scales and a fiscally optimal, premium-free pension plan.

## Management Remuneration

The Supervisory Board sets the remuneration policy, the level of director's salaries and the level of other remuneration components. The remuneration policy is updated periodically. The evaluation of the directors is planned in the first quarter of 2021. The Supervisory Board is responsible for management remuneration policy, setting management salaries and setting the level of fringe benefits.



Name	Leo Visser	Peter Palsma
Function	CEO (Chief Executive Officer)	COO (Chief Operating Officer)
Employment		
Kind	indefinite	indefinite
Hours	36	36
Parttime percentage	90% (1-1/31-7)	90%
	82.78% (1-8/31-12)	
Period	1-1/31-12	1-1/31-12
Remuneration		
Gross salary	98,679	92,200
Year-end allowance	135	135
Severance pay	0	0
<b>Total annual income</b>	<b>98,814</b>	<b>92,335</b>
Taxable reimbursements/additions	5,663	5,416
Pension costs for employer	22,829	15,547
<b>Total other expenses and reimbursements</b>	<b>28,493</b>	<b>20,964</b>
Total remuneration 2020	127,307	113,299
Total remuneration 2019	113,930	51,626 (1-6/31-12)

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

The Supervisory Board sets the director's salaries using the GDN-guidelines for directors' remuneration. (GDN: Goede Doelen Nederland, a Dutch branch organisation for charitable organisations). The following point system is used, showing the criteria used by GDN:

Spending on objectives	120 points
Number of FTE's	105 points
Diversity organisation	115 points
Yes/no part of umbrella organisation	80 points
Management and policy	80 points
<b>Number of points</b>	<b>500 points</b>

Determination of Directors Salaries	CEO	COO
Director's model	87%	80%
Outcome weighing difficulty of management	435	400
Accompanying fulltime salary 2020 acc. GDN	125,011	112,124
Accompanying part-time salary 2020 acc. GDN	108,749	100,912
<b>Dorcas directors salaries</b>	<b>98,814</b>	<b>92,335</b>



Due to Dorcas receiving grants from the Ministry of Foreign Affairs and from RVO (Government Services of Entrepreneurial Netherlands), in principal the Law of the Norms for remuneration of management of (semi-)public officers applies because funding is from public resources. However, in these cases income has to comprise of at least 50% government subsidies before these Norms for management are applied.

### Communication Expenses (L5)

Communication expenses were higher than last year (€33,312). This is because of the DVA Food Campaign which was set up differently than last year.

### Accommodation Costs (L6)

Accommodation costs increased with €20,004 over 2019. The increase is due to expenses related to rental expenses and security of our country offices. This was anticipated.

### Logistics/Warehouse (L7)

The logistical costs are mostly assigned to the commercial activities. This part is mostly related to the Dorcas Food Campaign and is less due to the different set-up of the campaign in 2020.

### Office and General Expenses (L8)

These increased by €40,875, mainly because of IT (software application maintenance) and auditing.

### Depreciation (L9)

Depreciation came out € 107,985 higher than last year. This due to investments in our IT and the relocation of the international office.

Of the entire depreciation, only part shows up in the overview of the organisation costs, as part is subtracted from the commercial income and shown as a net amount. This can be summarised as follows:

	2020	2019
Depreciation in the Statement of Income and Expenditure	226,640	106,836
Depreciation in costs other sales, including Mana	12,677	7,730
Depreciation in national shops costs	3,777	15,356
Depreciation in local shops costs	282,716	232,818
	525,811	362,740
Of which on material fixed assets	418,707	358,595
Of which on intangible fixed assets (software)	107,104	4,145
	<b>525,811</b>	<b>362,740</b>

## Cash Flow Statement 2020

	2020	2019
<b>CASH FLOWS FROM OPERATIONS</b>		
Result of the year	689,496	2,333,881
Add: Depreciation	525,811	362,740
Increase/decrease of stock	311,960	40,977
	<b>1,527,267</b>	<b>2,737,598</b>
<b>CHANGES IN WORKING CAPITAL</b>		
Addition to consolidation (Mana. c.q. Dorcas USA)	7	-4,425
Increase/decrease receivables	1,097,391	-1,840,567
Increase/decrease short term liabilities	561,838	1,858,226
	1,659,236	13,234
	<b>3,186,503</b>	<b>2,750,832</b>
<b>CASH FLOWS FROM FINANCING</b>		
Shareholding Selam Awassa Bus, Group & Member capital PerspActive	-83,092	-37,022
Increase/decrease long term liabilities	-218,644	93,582
	<b>-301,736</b>	<b>56,560</b>
<b>CASH FLOW FROM PURCHASES AND SALES</b>		
Purchases	-1,542,291	-1,023,947
Sales	299,809	742,455
	<b>-1,242,482</b>	<b>-281,492</b>
<b>Increase/decrease in cash</b>	<b>1,642,285</b>	<b>2,525,900</b>
Liquid assets as of 31 December	12,596,670	10,954,385
Liquid assets as of 1 January	10,954,385	8,428,485
	<b>1,642,285</b>	<b>2,525,900</b>

The cash flow position further improved in 2020. Broadly outlined this is due to the changes in the working capital: a decrease in the receivables (mainly legacies) and an

increase of the short term liabilities (mainly accrued expenses country offices).

## Signing by Executive Board and Supervisory Board

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

*Almere, 17 mei 2021*

### Supervisory Board

Mrs. dr. C.A. Voorham  
Chair of the Supervisory Board

Mr. J.C. van der Linden, RA  
Mr. C.N. de Kat  
Mr. dr. H.F. Massink

### Executive Board

Mr. L.D. Visser  
Chief Executive Officer

Mr. P.G. Palsma  
Chief Operating Officer



Stichting Dorcas Aid International  
Radioweg 1  
1324 KW ALMERE

## INDEPENDENT AUDITOR'S REPORT

To: the Board of Directors and the Supervisory Board of Stichting Dorcas Aid International

### Report on the audit of the consolidated financial statements 2020 included in the annual report

#### **Our qualified opinion**

We have audited the consolidated financial statements 2020 of Stichting Dorcas Aid International, based in Andijk.

In our opinion, except for the possible effects of the matter described in the basis for our qualified opinion paragraph, the accompanying consolidated financial statements (page 59 through 88) give a true and fair view of the financial position of Stichting Dorcas Aid International as at 31 December 2020 and of its result for 2020 in accordance with the Guideline for annual reporting 650 "Fundraising Organizations" of the Dutch Accounting Standards Board.

The consolidated financial statements comprise:

1. the consolidated balance sheet as at 31 December 2020 (with a balance sheet total of € 19,264,066);
2. the consolidated statement of income and expenditure for 2020 (with a total positive result of € 689,496); and
3. the notes comprising a summary of the accounting policies and other explanatory information.

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

As indicated on page 79, section S6, in the note to 'Income in exchange for the delivery of products and/or services', 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 not able to obtain sufficient and appropriate audit evidence regarding the completeness of revenue from Dorcas shops.

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

We are independent of Stichting Dorcas Aid International in accordance with the 'Verordening inzake de Onafhankelijkheid van accountants bij assurance-opdrachten' (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening Gedrags- en Beroepsregels Accountants (VGBA, Dutch Code of Ethics).

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

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

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

- the management board's report;
- annex A - Composition of the Boards;
- annex B - Budget 2021;
- annex C - Distribution direct project expenses 2020.

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

- is consistent with the consolidated financial statements and does not contain material misstatements;
- contains the information as required by the Guideline for annual reporting 650 "Fundraising Organizations".

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

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

The Board of Directors is responsible for the preparation of the management board's report and other information in accordance with the Guideline for annual reporting 650 "Fundraising Organizations" of the Dutch Accounting Standards Board.

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

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

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

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

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

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

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion. Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

Was signed in Slidrecht, 18 May 2021.

With accountants B.V.  
P. Alblas RA

Enclosure.



**Enclosure to our auditor's report by the accompanying consolidated financial statements 2020 of Stichting Dorcas Aid International, based in Andijk**

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

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

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

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

Annexes



## Annex A: Composition of the Boards

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Two leadership teams are responsible for the daily operations of Dorcas - the Executive Board and the Supervisory Board. As of 1 January 2021 these boards are composed as follows:

### Executive Board

#### **Mr L.D. Visser**

##### **Chief Executive Officer (CEO)**

Leo Visser was appointed CEO of Dorcas on 1 January 2017. He is a humanitarian industry veteran with a proven track record of serving others in both commercial and NGO environments. Besides his role at Dorcas, he currently holds the following positions: Executive Board Member Tabitha B.V., corporate entity of Dorcas Aid International (unpaid), Board Commissioner of De Jong Beheer B.V. (paid), Chairperson of Protestant Church Kampen (unpaid).

Born: 1957, Kampen, The Netherlands

FTE: 0.8

#### **Mr P.G. Palsma**

##### **Chief Operating Officer (COO)**

Peter Palsma was appointed COO of Dorcas in June 2019, bringing years of experience in youth protection - for the Salvation Army and others - to the fore of his executive role at Dorcas. He currently holds the following additional positions: Executive Board Member of Tabitha B.V., corporate entity of Dorcas Aid International (unpaid), Treasurer of the Board of the Confederation of European Probation (unpaid).

Born: 1972, Swifterbant, The Netherlands

FTE: 0.9

### Supervisory Board

#### **Mrs. Dr. C.A. Voorham**

##### **Chairperson of the Supervisory Board**

Ine Voorham joined the Board as Chairperson in 2012. She is also Chairperson of the Remuneration Committee. When she's not busy lending her talents to Dorcas, Lt. Colonel Voorham is a Salvation Army Officer. She was

previously the Director of the Salvation Army Welfare and Healthcare Foundation.

Additional positions she holds at the time of reporting are as follows: Supervisory Board Member of Stichting Timongroep (Timongroep Foundation), Board Member of Stichting SchuldenLabNL, Member of Maatschappelijke Raad Gevangenzorg Nederland (Netherlands Social Council for Prisoners Care), Member of Members Council of the Nederlands Bijbelgenootschap (Dutch Bible Society) and Ambassador for Youth for Christ, Lifespots and Micha Nederland.

Her current term ends in 2022 and she cannot be reappointed.

#### **Mrs Drs. A. Westerduin-de Jong MBA**

##### **Vice-Chairperson of the Supervisory Board**

Anne Westerduin was appointed Vice-Chairperson of the Supervisory Board and member of the Remuneration Committee. Besides her valuable contribution to Dorcas, she is Director of Stichting Sprank in Zwolle. She also holds down positions as Chairperson of the Supervisory Board at Scholengroep De Passie and member of the Supervisory at Het Baken Care Centre in Elburg.

In 2020 she ended her membership for personal reasons.

#### **Mr J.C. van der Linden**

##### **Vice-Chairperson of the Supervisory Board**

Jan van der Linden is both Vice-Chairperson of the Supervisory Board and Chairperson of the Audit Committee. Years of experience as a Financial Advisor sees van der Linden bring a great deal to this position, and compliments his other roles as Candidates and Evaluation Chairperson of Frisian Company of the Year, Board Member of VNO-NCW Friseland and Treasurer of Stichting Friesland Vaart.

His current term ends in 2021 and he may be reappointed once.

**Mr C.N. de Kat, MFM****Member of the Supervisory Board**

Kees de Kat has been a Member of the Supervisory and Audit Committee since 2018. For 10 years and counting, he has also embraced his role as CEO of Royal FruitMasters. Additional positions he fulfils are as follows: Board Member of Dutch Produce Association, Board Member of Greenstar Kanzi Europe, Board Member of European Fruit Cooperation, Board Member of GroentenFruit Huis, Board Member of the Fruit Tech Campus, Board Member of GS1, Board Member of Fresh Upstream and Board Member of Hervormd Jeugdwerk.

His current term ends in 2023 and he may be reappointed once.

**Mr Dr. H.F. Massink****Member of the Supervisory Board**

Henk Massink juggles his role as Member of the Supervisory Board, Member of the Remuneration Committee and Coordinating Policy Officer at the Dutch Ministry of Agriculture, Nature and Food Quality with ease. He brings years of expertise in government policy to his supervisory function at Dorcas. He also finds time to lend his talents to a variety of other positions. He is a Central Board Member of the Staatkundig Gereformeerde Partij (SGP), International Secretary of the SGP and (as such) Chair of the Board of SGP-International and Board of the Foundation Member for the Support of Central and Eastern European Organisations for Mission Studies.

His current term ends in 2023 and he may be reappointed once.

**Supervisory Board Remunerations**

All our Supervisory Board members work on a voluntary basis and do not receive any remuneration for fulfilling their duties. However, they may be reimbursed for expenses incurred.

**Appointment Procedure**

Board members are appointed by the existing Supervisory Board using a profile which stipulates the qualities and/or capacities that they are required to possess. The candidate selection process may vary based on the needs of the Board in office. The Selection and Remuneration Committee supports the Supervisory Board in this function.

Board members are appointed for a maximum of five years and can be reappointed once. The Executive Board plays an advisory role throughout the process.

**Additional Positions: Risk Analysis**

Additional positions that our Executive Board and Supervisory Board members hold do not influence their position at Dorcas, nor their availability, formal or informal. At the time of reporting, we identify no risk to the organisation. Mr L.D. Visser's position with De Jong Beheer B.V. and the Protestant Church at Kampen are unrelated to Dorcas and do not pose any conflict of interest. His membership of the Executive Board of Tabitha B.V. is directly linked to his CEO position at Dorcas Aid International. The Supervisory Board has no objections to the positions.

Mr P.G. Palsma's membership of the Executive Board of Tabitha B.V. is directly linked to his COO position at Dorcas Aid International. The position with the Confederation of European Probation is unrelated to Dorcas and does not pose any conflicts of interest. The Supervisory Board has no objections to the positions.

## Annex B: Budget 2021

	Budget 2021
<b>Income</b>	
Private individuals	7,315,000
Companies	900,000
Government subsidies	7,800,000
Affiliated non-profit organisations	75,000
Other non-profit organisations	5,200,000
<b>Total income raised</b>	<b>21,290,000</b>
Income in exchange for the delivery of products and/or services	3,830,458
Other income	0
	3,830,458
<b>Total income</b>	<b>25,120,458</b>
<b>Expenses</b>	
SPENT ON OBJECTIVES	
Awareness	1,196,222
Relief	4,486,776
Early Recovery & Resilient Livelihoods	4,775,864
Enterprising People	5,423,842
Community-Based Care & Protection	5,748,391
	<b>21,631,095</b>
Fundraising expenses	1,914,651
Management and administration expenses	1,556,711
	<b>25,102,458</b>
<b>Total Expenses</b>	
Balance of income and expenses	18,000
Financial income and expenses	-18,000
<b>Budgeted surplus</b>	<b>0</b>

### Forecasted Benchmark Percentages

Spent on objectives as percentage of total income	86.1%
Spent on objectives as percentage of total costs	86.2%
Fundraising as percentage of total income raised	9.0%
Management and administration as percentage of total costs	6.2%

The budget for 2021 aims at a lower income than the realised income of 2020. Dorcas expects a decrease of income outside the Netherlands from government subsidies and non-profit organisations. This is budgeted prudently. However, last year we did receive some big donations from other non-profit organisations which we may or may not receive again in 2021. Besides that, the income of sales (of mainly the shops and depots) is budgeted at the same level as last year. Although the number of shops increased in 2020, the expected income is budgeted prudently due to the effects of COVID-19. The rest of the

expected income in the Netherlands is budgeted at the same level as 2020.

This expected decrease in income influences the spending on objectives. As Dorcas will focus on a further development of the Future IT project, we also foresee a decrease of the total spending on objectives but within that a slight increase of the purchases and organisational expenses. This also affects the fundraising and management and administration expenses.

## Annex C: Distribution Direct Project Expenses 2020 (in euros)

	Payments in Cash 2020	Contributions in Kind 2020	Total 2020	Payments in Cash 2019	Contributions in Kind 2019	Total 2019
<b>Distribution per Intervention</b>						
Relief	9,171,088	0	9,171,088	7,541,007	0	7,541,007
Early Recovery & Resilient Livelihoods	5,162,300	0	5,162,300	2,949,750	0	2,949,750
Enterprising People	2,292,431	8,131	2,300,563	3,087,543	168,386	3,255,929
Community-Based Care & Protection	2,103,910	309,224	2,413,135	2,602,101	826,505	3,428,606
	<b>18,729,729</b>	<b>317,356</b>	<b>19,047,085</b>	<b>16,180,401</b>	<b>994,891</b>	<b>17,175,292</b>
<b>Distribution by Country</b>						
Romania	286,619	99,036	385,656	335,229	184,336	519,565
Moldova	448,846	123,485	572,330	553,522	302,604	856,126
Ukraine	602,885	86,704	689,589	1,297,465	465,332	1,762,797
Albania	424,552	8,131	432,684	436,174	42,620	478,794
<b>Total Eastern Europe</b>	<b>1,762,903</b>	<b>317,356</b>	<b>2,080,259</b>	<b>2,622,391</b>	<b>994,891</b>	<b>3,617,282</b>
South Sudan	2,113,866	0	2,113,866	2,088,935	0	2,088,935
Ethiopia	1,816,546	0	1,816,546	2,085,921	0	2,085,921
Kenya/Uganda	643,246	0	643,246	873,671	0	873,671
Tanzania	797,996	0	797,996	745,894	0	745,894
Mozambique	879,340	0	879,340	962,510	0	962,510
Somalia	0	0	0	1,042,716	0	1,042,716
<b>Total Africa</b>	<b>6,250,993</b>	<b>0</b>	<b>6,250,993</b>	<b>7,799,647</b>	<b>0</b>	<b>7,799,647</b>
Egypt	664,636	0	664,636	779,108	0	779,108
Syria	2,448,409	0	2,448,409	911,370	0	911,370
Lebanon	4,418,127	0	4,418,127	1,768,136	0	1,768,136
Iraq	2,922,148	0	2,922,148	1,600,886	0	1,600,886
Yemen	101,381	0	101,381	178,650	0	178,650
<b>Total Middle East</b>	<b>10,554,701</b>	<b>0</b>	<b>10,554,701</b>	<b>5,238,150</b>	<b>0</b>	<b>5,238,150</b>
Sulawesi	0	0	0	131,005	0	131,005
Other countries, general and transport fund	161,132	0	161,132	389,208	0	389,208
<b>Total other countries, general and transport fund</b>	<b>161,132</b>	<b>0</b>	<b>161,132</b>	<b>520,213</b>	<b>0</b>	<b>520,213</b>
			0			
<b>Grand total</b>	<b>18,729,729</b>	<b>317,356</b>	<b>19,047,085</b>	<b>16,180,401</b>	<b>994,891</b>	<b>17,175,292</b>





Despite extraordinary  
circumstances, we  
continue to bring lasting  
change in the lives of  
**those in need.**