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This annual report presents an account of Both ENDS' work in 2011, done in collaboration with a large number of civil society organisations (CSOs) from developing countries, the Netherlands and elsewhere. These CSOs serve a wide range of constituencies and it is only through partnership with them that we are able to pursue our mission. We feel privileged to share their agenda and to join forces with the people in these organisations.

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Who we Are

Both ENDS is an independent non-governmental organisation (NGO) that works towards a sustainable future for our planet. We do so by identifying and strengthening civil society organisations (CSOs), mostly in developing countries that come up with sustainable solutions for environmental and poverty-related issues. Building on such effective alternatives, we create and support strategic networks capable of promoting social and environmental interests. At the same time we directly influence policies and promote our vision on fora that matter, both on national and international levels.

WHY?

All over the world there is growing awareness that human societies are pushing the limits of the earth's ecosystems, and that this development is inherently related to issues of poverty and lack of power. When ecosystems are degraded, it is poor people who suffer the most, who see their livelihoods and lives threatened. Despite this recognition, and despite actions taken to reduce the harm caused by current economic production and consumption systems, a truly sustainable world is still far away.

In many countries, CSOs (e.g. trade unions, women's organisations and farmers' associations) develop and implement sustainable solutions to counteract the effects of climate change, land degradation or ecosystem damage. In order to make the necessary transition towards sustainable societies (systems), there is an urgent need to foster and learn from these initiatives. To date, our system of global governance is heavily expert-driven and not well aware of grassroots responses to global problems that (might) have a positive global impact.

HOW?

Our ever-growing international network of local activists, practitioners and innovators allows us to link local insights and experiences to global developments and stakeholders.

- Both ENDS identifies and supports local initiatives. Supporting local CSOs involves providing services such as assistance in finding the information they need and help with fundraising. It also involves developing strategic networks and starting joint initiatives based on shared agendas.
- We engage in joint efforts to replicate and market successful initiatives, or to translate them in policies set for sustainable development, by reaching out to individual experts, organisations, institutions and companies that are interested in increasing the positive impacts of these initiatives.
- We introduce the insights and experiences of such Southern CSOs into discussions over policy at different levels: in the Netherlands, Europe and globally.
- We identify and propose policies that promote sustainable development and assure their implementation and effective use. In addition, we challenge those rules and regulations that institutionalise non-sustainable developments and inequities.

OUR FOCUS

Both ENDS focuses activities on water, land and capital. Many rural communities rely on natural resources that are threatened by degradation and prone to expropriation. Often their income comes from the land they work on, the forests they live in and the water they use for fishing and irrigation. Access to, and control over land and water determine quality of life. The use of these resources is heavily influenced by international capital, for example through investments in dams and other large infrastructure projects, and through financial policies related to trade and debt.



Core Values

ADVOCACY

Working together with civil society organisations, mostly in developing countries, and making the case for them: organisations that raise awareness of problems or come up with solutions. Through this work, they are making a contribution to sustainability: promoting social justice and ecological integrity, locally and globally, now and in the future.

EMPOWERING

For Both ENDS, sustainability means assuring a balance between social justice and ecological integrity. Both ENDS fights against the depletion (and exhaustion) of our ecosystems, which affects the very foundations of social justice.

INNOVATIVE

Both ENDS sees what others don't see and hears what others don't hear because of the very diverse network of organisations we work with. Our partner organisations are innovators at the grassroots level who are involved in developing and boosting new approaches. This gives us ample opportunities to identify and promote alternatives for sustainable development.

SOLIDARITY

Both ENDS stands up for the rights of oppressed communities. We also represent the interests of the environment and of future generations, because they do not have a voice at the table. We strive for a society based on social, ecological and economic justice, in which people, companies and the government work together and respect and preserve communal interests and values: for us, these take priority over private or sectorial interests.

Showing Inspiring Examples of a Fair

Both ENDS celebrated its 25th anniversary in 2011, and used this milestone to emphasise its commitment to creating a more sustainable world. The organisation has long acted as a voice for society, aiming to inspire others to help realise a sustainable future for all.

Sustainability is becoming an increasingly popular concept and has certainly begun to resonate with all layers of society. This growing interest in sustainability is setting the stage for Both ENDS and its partners to demonstrate how changes can be made. Our ambition is to work with those genuinely interested in making changes in the area of sustainability, so that we can make a substantial contribution to creating a world where a decent life is a given, not a constant struggle.

New angle

In line with its 2015 Strategy, Both ENDS took some preliminary steps in 2011 to address the increasing urgency of finding a balance between people and nature. The organisation did so by inviting various people to look at the world from a new angle, and by linking the insights and experiences of local partner organisations with the reality and ambitions of Dutch and European actors. This demonstrated that sustainable change is possible, but that many of the available solutions are overlooked.

Success stories

We've seen great success with this approach in the Sahel, where local farmers succeeded in turning desert into fertile land by introducing large-scale greening projects. These dedicated farmers faced huge odds with very limited financial means, but were successful thanks to the help they received from actors on the other end of the spectrum, such as policymakers and bankers. Linking such diverse groups allows such initiatives to blossom and grow.

Both ENDS' cooperation with Rainforest Rescue International, a local Sri Lankan environmental organisation, is another success story. The project demonstrated that tea production can be economically stimulated through reforestation and by empowering local tea producers. We are proud that our learnings have become part of the traditional tea plantation business model in Sri Lanka.

International agreements

The financial crisis has further weakened the international financial system. Meanwhile, the decentralisation of public financing and public investments for intermediaries, private enterprises or national development banks threaten to pin environmental and social guarantees between a rock and a hard place. Combine this situation with the ever-increasing focus of the financial sector on the commercial opportunities that global natural resource capital offers, and one sees an increased risk of magnifying the fundamental discrepancies between the interests of the market and those of humankind and the environment.

Both ENDS and its partners in the Fair, Green and Global Alliance continue to insist that all parties respect crucial international agreements related to international trade, tax and investments. The fact that the European Parliament approved a progressive new law in September 2011 that covers Export Credit Agencies is direct evidence of Both ENDS' contribution in this area. This law calls for greater transparency regarding the sustainability of Dutch and European public funding in developing countries.

Networking for change

Both ENDS continues to engage in dialogue with others in Dutch society who share our goals and ambitions in the area of sustainability. Both ENDS was an active member of the Taskforce on Biodiversity and Natural Resources and the Corbey Commission in 2011. Both ENDS also signed the 'Manifest Bio-based Economy', along with a number of involved companies and civil society organisations. In addition, we initiated research on the roles and capacities of Dutch actors - especially Dutch seaports - to strengthen their role in the transition to a sustainable world economy.

Currently, the most urgent challenge for Both ENDS and many of our partner organisations is to diversify our funding and to strengthen our collaboration with a range of institutions. It has become more important than ever to broaden our horizons and to tap into new sources. It's also crucial to note that the changes in basic cash flows pose increasingly urgent challenges to civil society organisations in the South. We want to create local funding systems that offer access to the increasing wealth within emerging

economies, which will allow us to transform this challenge into an opportunity.

The financial situation in 2011

We saw a slight increase in our monetary reserves in 2011. We also added the Swiss Agency for Development and Cooperation to our list of donors in 2011. In addition, Both ENDS participated in numerous applications including collaborative projects such as the Great Green Wall initiative. We continue to receive research commissions in the Netherlands; a result of our proven ability to link our professional network with policy issues in the Netherlands and Europe.

The Board's duties and operating procedures in 2011

Both ENDS' Board is responsible for monitoring the key developments in the organisation. The Board is well aware of the increasing challenges faced by civil society organisations and has therefore set out to guarantee that Both ENDS remains a financially and professionally robust organisation, which not only distinguishes itself through its strong international network, relevant expertise and the distinctive way in which it operates but will evolve into a leading institute in the area of global sustainable development. In 2011, the Board focused on diversifying Both ENDS' relations and on implementing the organisation's external communications policy.

A series of four dinners were organised to ensure that Both ENDS would no longer be seen as one of the Netherlands' best kept secrets. Leading movers and shakers from various economic sectors were introduced to Both ENDS and its work. These dinners generated important insights and created promising opportunities for innovative cooperation.

Internal organisation

Based on its 2015 Strategy, Both ENDS pinpointed the essential focus of its land, water and capital flow clusters. While focusing on improving the sustainability of resources and financial flows, we will continue to develop innovative Southern alternatives for the so-called 'green economy' promoted by governments and corporations.

To realise our ambitions, we have to become more visible and increase our cooperation with people

and organisations with a strong desire to veer off the beaten path in the transition to sustainability. Both ENDS has therefore chosen a communications strategy that emphasises investigation, mutual learning and improvisation. In 2011 we further professionalised our staff with training sessions, especially on external communication. Also, we have taken significant steps to re-organise our staff and work load in a more efficient way, to get optimal results.

The future: desired results and potential risks

Our organisation inspires people to use the basic principles of sustainable development as a foundation for their activities and decisions. We inspire these people by sharing our own experiences and knowledge, but also those of Southern environmental organisations in the field.

Both ENDS is convinced that the time is right for fresh insights and for concrete examples that can serve as new starting points in the move toward a sustainable world. However, we realise that we, like everyone else, are continuously learning and improvising. Indeed, that's what lays at the very heart of all transition processes. The abundant use of simplistic black-and-white terms, while analysing complex problems in public and political debates, reveals a significant fear of fundamental change.

Despite this, we are convinced that we will find institutional and private donors who share our conviction that the transition to sustainability is a long-term challenge. We seek donors who realise that global processes require long-term commitments and flexibility to properly address the complexity of the challenges of sustainability. We are certain that Both ENDS and Southern civil society organisations will play a key role in the search for a more sustainable world; a world that we're convinced is within our grasp.



*Daniëlle Hirsch,
Director*



*Lara van Druten,
Chair of the Board*

How we Work

Both ENDS develops long-term relationships with civil society organisations in developing countries through three interdependent strategies, which are overseen by three staff teams: Direct Services, Strategic Cooperation and Policy Development. These three teams and their work are mutually reinforcing.

DIRECT SERVICES

Civil society organisations in developing countries, notably those working with tribal communities, small farmers or local women's groups, face many challenges and often lack the finance, information, networks, contacts and other vital 'connections' to realise their aims. When Both ENDS was established in 1986, the founders' vision was that it should be a 'first-stop shop' where such organisations could come for advice, support and feedback. The Direct Services team provides a service that is easily accessible, that can build the overall capacities of organisations to enable them to acquire the necessary political, financial and moral recognition and the support they need.

Our direct service work has always enabled us to keep an eye on the ever-changing concerns of environmental and development groups in developing countries. This knowledge provided inputs for the initiatives undertaken by the other two Both ENDS teams. In 2011 a discussion has started about the future of our Direct Services.



'Connecting
People for
Change'

STRATEGIC COOPERATION

By forming several different networks with other organisations our voices become stronger. Our staff in the strategic cooperation team maintains links with some 100 strategic partners with whom we share a common agenda on issues such as integrated water management or sustainable land use. The cooperation is based upon exchanging expertise and building alliances that can improve the effectiveness of civil society organisations. The team aims to build long-term networks, to help their member organisations to become stronger and successfully engage in policy development at local, national and international level.

POLICY DEVELOPMENT

This team monitors national, regional and international policy agendas and processes related to sustainable development. In so doing it is able to provide analyses to civil society organisations on how to actively engage in these agendas and processes. The team promotes civil society participation in policy and decision-making processes, by developing and showing alternative policies and initiatives. Both ENDS undertakes advocacy work at the national (Dutch) and international levels in support of our partners' interests.

Creating the conditions for positive change

Many of our activities have a longer-term focus and involve creating the conditions for positive change, e.g. by enhancing the negotiation skills of local CSOs, which, as a consequence, are recognised as genuine partners in decision-making by their own government regarding river basin management, forest protection, land use planning and so forth. As such, the results of our activities often only become visible in the long run. More importantly: we do not achieve our results alone, but always in partnership with others.

The next pages give an overview of the activities we carried out together with our partners in 2011, illustrating the diverse but complementary ways in which we work. For more detailed information please visit our website:
www.bothends.org
www.bothends.nl



Socially Responsible Business

Both ENDS strives for a sustainable and just world. Of course, attention is paid to sustainable management within our organisation. This is partly reflected in the following measures.

- Since October 2008 we have been using solar panels for part of our own electricity. We use externally supplied renewable energy for our further electricity needs.
- Our daily lunch is completely organic and vegetarian.
- Products like coffee, tea, detergent, hand soap and dishwasher tablets have an eco-label.
- Over half of our employees cycle to work. The others travel by public transport.
- We use paper with the following environmental certifications: PEFC, FSC, ISO, carbon neutral and Euro-Blume.
- Paper, glass and cartridges are collected separately for recycling.
- Both ENDS chose to give symbolic bracelets as the corporate Christmas present 2011 in order to show support of the newly-launched Fairtrade-Fairmined gold label.
- The nature of our work requires a lot of travel, including air travel. Where possible, we try to use conference calls and other communications styles to avoid unnecessary travel.

Thank You

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

We would also like to thank:

Our sponsors and those who helped us in kind, especially:

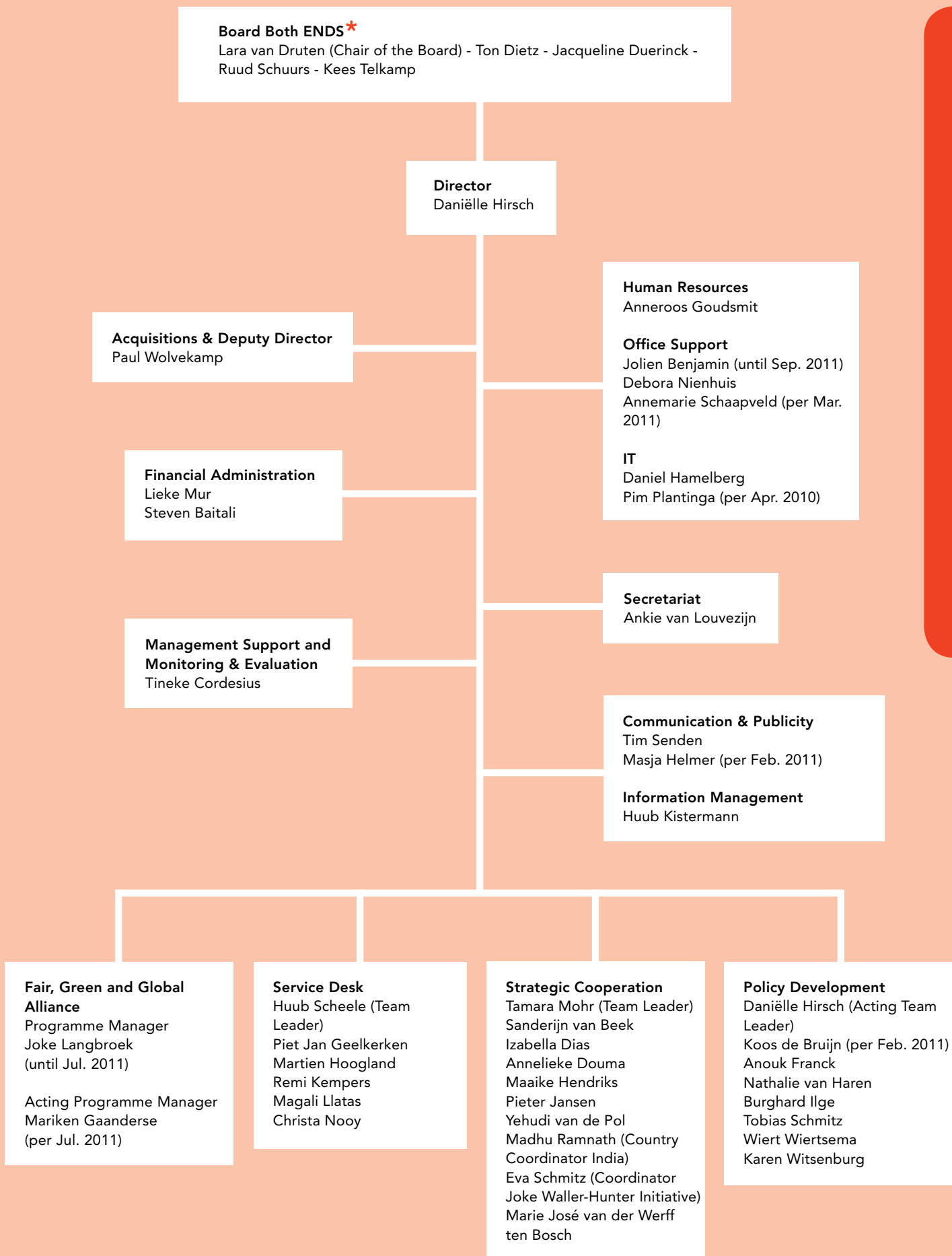
De Baak
Maarten Gresnigt
Milieukontakt International
Raet
TechSoup
XS4all

Our volunteers and interns in 2011:

Marlies van Beek
Bibi Berman
Conrad van 't Erve
Thea Golverdingen
Paul Gravemaker
Rob Groenen
Masja Helmer
Thanapol Kheolamai
Jorieke Kloek
Pablo Montaya
Nils Nijman
Michel Pasman
Diogo Pereira da Silva

Pim Plantinga
Jelle Roos
Marije Rosing
Charlotte Scheltus
Itam van Teeseling
Eleanora Zito

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



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

GREEN AND FAIR ECONOMIES



FAIR, GREEN AND GLOBAL ALLIANCE

The Fair, Green and Global (FGG) Alliance brings together Both ENDS, the Clean Clothes Campaign, Milieudefensie/Friends of the Earth International/Friends of the Earth Europe, Niza (ActionAid as of 1 April 2012), SOMO and TNI. FGG's aim is to contribute to fundamental shifts in policy and practices that integrate new, more socially just and environmentally sustainable approaches at the international, national and local levels.

Strategic objectives

The FGG Alliance works on four strategic objectives involving socially just and environmentally sustainable development. The first is to enhance the capacity of civil society in the Global South to develop, promote, and scale-up inspiring examples of sustainable development. The second is to promote corporate accountability, particularly in Dutch companies operating in developing countries. Both ENDS is less involved in this objective within FGG, but most of the other alliance members are specialised in this particular matter. Both ENDS does however have broad experience on the last two strategic objectives: to revise European trade and investment policies to ensure that future investments will benefit local communities in developing countries and their environments, and to change the finance policies of major banks and international financial institutions such as the World Bank.

Promoting sustainable development models

Because the Alliance started implementing its programme in 2011, the focus in the early months was on planning and organising, involving learning sessions and capacity development efforts. Nevertheless, ongoing activities and the cooperative spirit of FGG's members produced numerous successful results in its inaugural year.

Both ENDS has long been involved in monitoring and analysing financial, trade and investment policies as well as in advocacy trajectories to ensure that these policies take human rights and the environment into account. Both ENDS contributed to the FGG's 2011 objectives with various capacity-building and advocacy activities.

Both ENDS organised a meeting on the Negotiated Approach (NA) to Integrated Water Resource Management (IWRM), introducing five African CSOs to this alternative approach. All of them have committed to integrating the NA into their efforts to promote the bottom-up sustainable management of river basins. Two of these CSOs are being supported in FGG's 2012 programme.

Trade and investment: addressing the impact of EU's policies

One of Both ENDS' activities that addressed trade and investment issues was the co-organisation of a three-day capacity-building conference. The participants discussed how the EU's Common Agricultural Policy (CAP) can promote sustainable animal husbandry and how the external social and environmental impacts of Europe's trade policies fit into its development goals. In June 2011, EU ministers were briefed on the outcomes of this conference during an EU Council meeting. The workshop and advocacy efforts resulted in more support from, and a clearer position amongst EU member states, which tend to favour a less intensive agricultural model within the EU Council. Another effect was the recognition amongst EU policymakers and NGOs of FGG and its Hungarian and Bulgarian partner organisations.



Accountability of Export Credit Agencies

Both ENDS played a leading role in pursuing new European legislation on Export Credit Agencies (ECAs), which forces ECAs to be more transparent regarding the environmental and social effects of their transactions. As of 2012, all EU member state ECAs must produce an annual report for the EC and the European Parliament regarding their compliance to EU development, environmental, climate change, corruption and human rights policies. This is expected to enhance accountability of European ECAs, which offers Both ENDS and its partners the opportunity to monitor and address ECA transactions more effectively, while also creating room for more public debate on ECA policies.

World Bank Safeguards

“The World Bank’s environmental and social safeguard policies are a cornerstone of its support to sustainable poverty reduction. These policies provide guidelines for bank and borrower staffs in the identification, preparation, and implementation of programs and projects.” (Fragment taken from website World Bank)

Both ENDS supported its partner ILSA (Colombia) in its preparation of an upcoming safeguards review at the World Bank. They jointly presented key findings from ILSA’s study to colleague NGOs and the World Bank’s executive directors. The World Bank took

longer than expected to implement the safeguards review. Meanwhile, preparations were made to design a new lending instrument called Programme for Results (P4R), was hastily approved in early 2012. This new system does not apply to World Bank safeguards and is thus considered a setback for CSOs striving for enhanced social and environmental standards at the World Bank. At the same time, P4R will rely on country systems*, thereby opening a window to increase ownership of developing countries. Both ENDS and its partners will continue to emphasise that these country systems should meet minimal criteria which are accepted and co-determined by civil society and that they must be truly implemented.

* The Accra agenda for development defines country systems as ‘national arrangements and procedures for public financial management, procurement, audit, monitoring and evaluation, and social and environmental procedures’.

NAME OF PROGRAMME: Fair, Green and Global Alliance **FINANCED BY:** Ministry of Foreign Affairs (DGIS) **ALLIANCE PARTNERS:** SOMO, Friends of the Earth International, NIZA, Clean Clothes Campaign, and TNI **PROJECT PARTNERS:** Development Institute (Ghana), ILSA (Colombia), JVE (Togo), Madhyam (India), Mining Zone People’s Solidarity Group (India /USA), NAPE (Uganda), Seatini (Zimbabwe).

GREEN AND FAIR ECONOMIES

COMMUNITIES OF CHANGE ALLIANCE

The industrial approach to agriculture, which is based on the unlimited access to water, nutrients and land, pressures farmers to scale up and specialise their production. This has increased agricultural output worldwide, but has also had a negative impact on the environment and has led to the degradation of natural resources and to economic and social problems for small-scale farmers. Small-scale producers, especially women, are unable to keep up with these agricultural developments and have often been put at a disadvantage by them.

'Future smart' agriculture

Within the Communities of Change Alliance (CoC), the Dutch organisations Both ENDS and Cordaid work toward developing green and fair economies with a particular focus on sustainable agriculture and the empowerment of small-scale farmers (f/m) by strengthening their position and by creating political room and inclusive policies for sustainable or 'future smart' agriculture.

Both ENDS works together with Cordaid on the:

- Up-scaling of agro-ecological farming such as Analog Forestry, and diversification through non-timber forest products (NTFPs);
- Guaranteed sustainable production systems and access to markets through participatory quality systems (from participatory guarantee systems to product certification);
- Participation of small-scale farmers (f/m) within the chain and in policies covering spatial planning and water management through Participatory Land Use Planning and the Negotiated Approach (NA) to Integrated Water Resource Management (IWRM).

Both ENDS contributes to this project by transferring knowledge and expertise about ecological sustainability, and promoting agro-ecological farming, such as Analog Forestry. Both ENDS also focuses on building networks and advocates for green and fair economies, on national, EU and global levels.

(Inter)national advocacy

Both ENDS was involved in several of the Alliance's advocacy trajectories that focused on the sustainable use of natural resources, the green economy and/



or food security. The advocacy work chiefly focused on Dutch policymakers in diverse fora, which are organised in close but alternating cooperation with numerous Both ENDS partners.

Moreover, various learning trajectories were established. Both ENDS and Cordaid organised sustainability sessions to exchange information and travelled together to meet with partners. During these visits to the countries involved in CoC, Both ENDS organised discussions with CSOs about methods of agro-ecological farming and on participation of local communities in policy making. The partners were also asked whether there were issues of concern on which they wanted to influence policy and cooperatively develop an advocacy trajectory. Both ENDS will be involved in these advocacy trajectories. In addition, Both ENDS will contribute to national and international CSO networks involved in advocacy on agro-ecology and participation of local communities in policy making.

Furthermore, in preparation for the UNCSO Rio +20 conference but also for the period thereafter, Both ENDS and Cordaid developed a book which collects interviews with visionaries from the South about their ideas on green and fair economies.

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



ECOSYSTEM ALLIANCE

Both ENDS, Wetlands International and IUCN Netherlands, together with over 100 partner organisations in 16 countries, form the Ecosystem Alliance. Given that poverty and nature degradation are interrelated, the alliance sets out to assure that poverty eradication goes hand in hand with sustainable ecosystems management to guarantee its long-term effects.

Green and inclusive

The Alliance will contribute to the transition towards a transparent, green, and inclusive economy where all people are involved in natural resources management and related decision-making processes. In such an economy, economic agreements, for example, combine ecological and social responsibility, which will be formalised in all relevant permits, agreements and regulations issued. By assuring people's involvement, next to businesses and governments, all parties together can take responsibility over their relationship with nature and the environment.

Scope of the Alliance

The programme is being implemented in 16 countries in the southern hemisphere during the period 2011–2015. Within the Alliance, Both ENDS concentrates on strengthening local communities and linking global actions and local realities. Local organisations and communities will contribute to the development and implementation of the joint program, on a local, regional, national and global level. In addition, the program focuses on joint capacity building through training, the exchange of experiences, and the expansion of existing networks.

A central component of the entire program is the support of partner organisations to influence policy and planning processes at various levels. As a result,

communities can exercise their influence effectively through improved legislation and regulations and regain or maintain control over land, water and forests. Key areas of interest for Both ENDS and partners are integrated water management and climate adaptation.

Kick-off in 2011

In 2011, the Ecosystem Alliance organized kick-off meetings in each of the 16 program countries. These resulted in national programmes. While a large part of the Alliance programme focuses on in-country activities, about 20% is dedicated to assure that important actors with influence in the Netherlands and globally become part of our dialogues. For instance, within the Ecosystem Alliance, Both ENDS coordinates the Dutch Soy Coalition (DSC) which monitors and reports on South American soy production. The DSC has convinced Dutch companies, among others, to commit to only purchasing certified soy by 2015. The Alliance also supports South American organisations in their policy-influencing activities.

Likewise, Both ENDS is leading efforts to operationalise the Dispute Settlement Facility in palm oil production countries. The DSF allows local stakeholders to file complaints about abuses in this sector. In Burkina Faso and Mali, Both ENDS supports the activities of local organisations that work on natural regeneration, where the natural vegetation in degraded areas is restored using traditional methods. These techniques are labour intensive, but, at the same time, sustainable, easy to implement and cost effective.

In 2012, Both ENDS and its Ecosystem Alliance partners, will not only support local and national activities *and* strengthen its entire programme, but will also be dedicating itself to giving a strong message at international events like the World Water Forum 6 and Rio+20.

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

GREEN AND FAIR ECONOMIES



THE NETHERLANDS AND SOY FROM BRAZIL

The Netherlands is the second largest importer of Brazilian soy, behind China. For its part, Brazil gladly takes full advantage of Dutch expertise regarding large-scale infrastructure projects, especially in the area of water management. All this production and trade does have its drawbacks, however, as large areas of Brazil, particularly in the Amazon, come under increasing development pressure. Despite the numerous national and international promises and good intentions over the past 20 years, the 'lungs of the world' continue to fall victim to agricultural interests – mainly soy and wood exports, livestock, mining, and energy development projects involving dam construction.

Clearing the way for trade

The Brazilian government aims to make this entire region more accessible to facilitate the rapid transport and export of raw materials – soy, wood and iron ore – out of these largely inaccessible areas. Large-scale infrastructural projects – dams, highways, railways and waterways – are being constructed right through the rain forests within the framework of rapid economic development. Meanwhile, Brazilian authorities don't really take environmental legislation very seriously, sometimes going so far as to give investors preferential treatment. The lives of local

people are pretty much made impossible because they are displaced from their habitats and no longer have access to the natural resources they are dependent upon.

What can a small country like the Netherlands do to prevent these kinds of abuses? How can it help ensure that the production, transport and export of Brazilian soy become fairer and more sustainable? These and other related questions were posed in two 2011 studies commissioned by, and in collaboration with, Both ENDS.

Valuing the Amazon

The Brazilian NGO 'Reporter Brazil' carried out research for Both ENDS that focused on improving the current Dutch investment and trade situation with Brazil in terms of stimulating sustainable development in this region. The study – the conclusions of which appear in the report 'Valuing the Amazon' – focused chiefly on the consequences of the production, trade and transport of soy from the Amazon region. The researchers concluded that the Netherlands should impose more stringent guidelines regarding the circumstances in which soy is currently being produced, imported and processed. The report also advises the Netherlands to only participate in future infrastructure projects involving soy transport after thorough investigations regarding the social and environmental impacts have



been carried out. The Netherlands should only be allowed to invest in or lend its services to these types of projects after these demands have been met.

Dutch ports

The Netherlands represents over 20% of total European soy imports and, within the EU, is the largest importer of soy beans and soy flour. All this soy enters the country via the ports of Amsterdam and Rotterdam, where it is processed and transported onward. Both ENDS, together with CREM, a Dutch consultancy firm specialised in environmental management, performed research in the Netherlands on the sustainability of Dutch ports. After all, it is via these ports - an essential stimulus of the Dutch economy - that also enormous amounts of products other than soy enter Europe for further transportation. In their report 'The Netherlands as Sustainable Distribution Nation', the researchers investigated the flow of goods for palm oil, soy, fish, phosphates, coal, and cacao, all of which enter the Netherlands via its ports. The production, extraction, and transport of these products are areas where environmental pollution, deforestation, child labour, and discrimination often play a role.

The report not only clarifies the situation per product in terms of rules and regulations the ports operate under, but it also explores how the Dutch ports can contribute to the sustainable management of commodity chains and thus to sustainable consumption and production patterns. Ports can for example directly influence the development of sustainability criteria for supply chain management through their management of the grounds in the ports, their lease policies, discounts on port dues for sustainably produced goods. They can also establish a fund for measures that promote sustainability initiatives which can be funded, or indirectly play an important role in sustainable commodity chain development through their discussions with other

agents, as a (pro) active matchmaker and awareness raiser.

The Netherlands' role

Various parties that participate in the soy chain argue that as soy is a bulk product, the origin is not always immediately evident. In addition, as soy is processed and used in a broad range of products and thus remains fairly invisible to the average consumer, there is little public outrage about the impact of soy production to livelihoods and ecosystems. However, the results of initiatives from other sectors, such as coffee and palm oil, demonstrate that there are indeed solutions for tracking and tracing the origins of bulk products.

Although The Netherlands is a small country, it is a global player through its strategic position within Europe. As an important importer, distributor and processor, the Netherlands is in a position to contribute to the sustainability of commodity chains like soy. Therefore, the researchers and authors of both reports conclude that the Netherlands can exercise its influence on the production, trade and consumption of these commodity chains. As a first step it should start monitoring and reporting on sustainable and conventional flows.

NAME OF PROJECT: 'Valuing the Amazon' **FINANCED BY:** Ministry of Infrastructure and the Environment (formerly VROM) **PROJECT PARTNERS:** International Rivers (Brazil), Reporter Brazil.

NAME OF PROJECT: 'Nederland als Duurzaam Distributieland' **FINANCED BY:** Ministry of Infrastructure and the Environment (formerly VROM) **PROJECT PARTNER:** CREM (The Netherlands)

GREEN AND FAIR ECONOMIES



TRANSITION TO A GREEN AND FAIR ECONOMY

Visionaries have the power to change the world. Martin Luther King's dream kick-started one of the greatest emancipation movements in American history and John Lennon's 'Imagine' continues to inspire.

In the Netherlands, we tend to stick to the facts. We're not a nation to talk about visions, but instead we love working out scenarios and making plans to achieve optimal results. But even our down-to-earth nation isn't always immune to visionaries. Some five years ago, for example, a whole movement was created around Cradle to Cradle, two architects' dream of a world where waste no longer existed and all ecological cycles in the community were closed.

Visionaries from the Southern hemisphere

Most of the visions we know of have been limited to the borders of Europe and the United States of America. Yet, it's impossible to achieve most of our dreams without the help of the rest of the world. That's why it is time to seek out the views of people from Africa, Latin America and Asia. Doing so could be the driving force behind major changes in the future.

In 2011, Both ENDS and Cordaid conducted seven interviews with leading thinkers and doers from the Southern hemisphere. The views these visionaries expressed are sure to inspire us and help us to take baby steps towards creating a better world every day.

NAME OF PROJECT: 'Transitie naar een groene en eerlijke economie' **FINANCED BY:** Cordaid **PROJECT PARTNER:** Global Greengrants East Africa, Cordaid

NAME OF PROJECT: 'Zuidelijke visionairs aan het woord' **FINANCED BY:** Cordaid **PROJECT PARTNERS:** Cordaid.

POLICY RESEARCH ON REGIONAL SUSTAINABILITY AND GLOBAL PRODUCTION CHAINS

Natural resources are not only the basis of global production chains, but also valuable assets for (local) populations. Sustainable production initiatives have the potential to promote regional development in tropical production areas. However, the impact of sustainable production depends on a number of characteristics of the local and national contexts in which these initiatives take place.

A clear understanding of the importance of specific governance arrangements and other context characteristics is necessary to ensure that sustainable trade and production initiatives have a positive impact. That is why in 2011, Both ENDS carried out a quick scan to compile the findings of selected scientific research papers and civil society publications.

Interviews with stakeholders

To further illustrate the reality of sustainability initiatives, Both ENDS elaborated a case study on the crucial elements in the local and national context that determined the impact that the Round Table on Sustainable Palm Oil (RSPO) had on regional development in Indonesia. The study is based on interviews with experts and representatives from various RSPO stakeholder groups. The final report *Policy research on regional sustainability and global production chains* was published in early 2012.

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



BOTH ENDS' AGRO-ENERGY VISION

Fossil fuels, which still comprise a majority of the world's energy mix, are rapidly being depleted. Moreover, the burning of these fuels results in enormous quantities of CO₂ emissions as well as other forms of pollution that harm our environment, principally causing global warming and climate change. So it's high time that we start investigating sustainable alternatives. One alternative promoted by the EU is biomass energy or cultivated plant matter used to generate electricity.

Although biomass-generated energy (Both ENDS prefers the term 'agro-energy') offers some opportunities for the greening of energy resources – in that it decreases demand for fossil fuels – this form of energy generation also has numerous drawbacks. Agro-energy crops like soy, sugar beets, jatropha and palm oil are currently being cultivated on Brazilian, Indonesian and Ethiopian plantations. These plantations are built at the expense of natural habitats that are directly or indirectly exploited. They also gobble up land that is necessary for local food crop cultivation. Moreover, local communities dependent on the land for their sustenance, trees and livestock are forced to flee.

Renewable energy sources

Both ENDS and its partners have already been working for quite some time on this issue and has expressed its agro-energy vision of the future in the form of a two-pager. It sees the future of agro-energy as follows: energy consumption will be based on a combination of renewable energy sources. Biodiversity and human rights, such as the rights to food, water and a decent living standard will be respected. This agro-energy approach will not constitute a threat to local peoples in developing countries and emerging economies. They will

be included in the decision-making processes concerning land use planning, which keep in mind the capacity of local ecosystems. Production standards for agro-energy crops will be determined by local actors, while local community organisations will monitor the effects of the employed land-use plans and production standards.

Bio-based economy

Parallel to this project, Both ENDS contributed to the Dutch discussions on Bio-based Economy that were started by the 'Instituut Maatschappelijke Innovatie' and the 'Interdepartementaal Programma Biobased Economy' (IPBBE) of the Ministry of Economic Affairs, Agriculture and Innovation. Our commitment was to include human rights as the right to food and the right to safe drinking water as a condition for a bio-based economy and to ensure the participation of local people in decision-making on the transition to a bio-based economy. The Manifest Bio-based Economy was signed in September 2011 by Both ENDS and other stakeholders in The Netherlands as DSM, Eneco, Greenchoice, Havenbedrijf Rotterdam NV, IUCN NL, Oxfam Novib, Rabobank, VNO-NCW.

NAME OF PROJECT: 'Biobrandstoffen: instrument of bedreiging?' **FINANCED BY:** Cordaid

LAND



FOREST GARDEN TEA PROJECT

Sri Lanka's tea sector is currently facing serious challenges involving soil erosion, pesticide and fertilizer pollution, labour issues, rising production costs and a loss of foreign markets. Conventional tea production in Sri Lanka reduces biodiversity and soil stability as well as the quality of both ground and surface water. The effects are especially felt by tea plantation labourers and smallholder tea farmers. Meanwhile, the tea sector provides a living for one-sixth of all Sri Lankan households and it urgently needs to meet these significant challenges.

Both ENDS has responded to these challenges by establishing a partnership for the production of environmentally sustainable and socially just products that includes both public and private partners. This Public Private Partnership (PPP) with Rainforest Rescue International (RRI), Talawakelle Tea Estate Ltd (TTEL), Rainforest Tea Garden Ltd (RTGL), Baddegama Tea Cooperative and Profound Consultancies was established in collaboration with, and co-funded by, the Dutch Ministry of Foreign Affairs/DGIS. The Forest Garden Tea Project explores a new business model that is based on a sustainable tea ecosystem, and which generates socio-economic benefits for the labourers and smallholders by giving tea plantations and small tea-producing companies back their rainforest settings.

Beyond organic

The Forest Garden tea varieties all receive the 'beyond organic' label. The tea is produced organically in an ecosystem that resembles the original (forest) vegetation. This is achieved using the Analog Forestry Method, which involves intercropping with a combination of other profitable tree species and plants. This enhances biodiversity and enables farmers to earn an extra income from sales of certified non-tea products such as herbs,

spices and fruits. This type of land use was originally called Forest Gardens in Sri Lanka. The certification also includes factors like biodiversity and mitigating CO₂-emissions. Therefore, besides more responsible tea production, better products and market access, the Forest Garden Tea Project also contributes to a cleaner environment, improves working conditions and provides a better standard of living for the local communities.

Resilience

Both ENDS, which co-initiated this project, is responsible for the overall project coordination and strategy in collaboration with its partners. The project achieved the actual conversion of various tea estates and smallholding farms to FGP tea production. The project also reached out to market stakeholders, consumers and policymakers and helped raise awareness regarding the restoration of biodiversity through methods such as Analog Forestry and FGP certified products. It resulted in the launch of a line of FGP teas and other FGP products for both Sri Lankan and European markets. Furthermore, the partnership highlighted vital lessons learned and established a fundamental dialogue. The project also stimulated a dialogue between various plantation companies, tea research institutes, governmental bodies, smallholder farmers and tea buyers regarding various reform options within the country's tea sector. The partners involved emphasise that converting to more sustainable methods will eventually lead to reduced costs and, more importantly, a more resilient production system, able to deal with the effects of climate change for example.

NAME OF PROJECT: 'Forest Garden Tea' **FINANCED BY:** Ministry of Foreign Affairs - DGIS Public-Private Partnerships
PROJECT PARTNERS: Talawakelle Tea Estate Ltd, Rainforest Tea Garden Ltd, Rainforest Rescue International (Sri Lanka), Greenfield-Harrington Tea Estate, ProFound (Netherlands)



SUSTAINABLE BIOFUEL PRODUCTION IN WEST KALIMANTAN

As a result of the increasing demand for biofuels, West Kalimantan has come up with ambitious plans to drastically expand mass production of palm oil. Both ENDS is leading a project in the Pontianak and Sanggau districts that aims to include the needs of local people and organisations by promoting community involvement in spatial planning processes. Participatory Land Use Planning (PLUP) creates political space for communities, enabling them to put forward their own land claims and resource use rights, especially in areas where land and water rights have not been clearly legally formalised.

To achieve responsible natural resource management and ecological sustainability, multi-stakeholder inclusion is necessary. Toward this end, project partners helped raise awareness and build partnerships between NGOs, academia, and governmental and legislative institutions by organising multi-stakeholder meetings, workshops and seminars and by disseminating various publications. An assessment and baseline study brought together various types of information in community mapping, including data on land use, village boundaries, and income levels.

Guidelines

Based on this report, the project partners emphasised the importance of strengthening the participatory process of the spatial planning and Land Conflict Resolution teams. They also advised local governments on how to accommodate village lands in the strategic rural areas and developed a Memorandum of Understanding as a legal basis for project engagement. Intensive meetings have made the local government of Sanggau interested

in thinking along the lines of PLUP. Both ENDS started to draft a compilation of guidelines and methodology for Participatory Land Use Planning based on the experiences in Kalimantan. These guidelines will be finalised in early 2013.

NAME OF PROJECT: 'Sustainable Biofuel Production in West Kalimantan'
FINANCED BY: Ministry of Foreign Affairs (DGIS)
PROJECT PARTNERS: ICRAF, Cordaid, WUR, VU-CIS.

SUSTAINABLE JATROPHA PRODUCTION IN GHANA AND ETHIOPIA

Land across Africa is increasingly being acquired for biofuel crops like jatropha. Both ENDS participates in a CoCooN-funded project that assesses the socio-economic implications of jatropha production on communities in Ghana and Ethiopia. The overall objective is to help develop policies that will mitigate conflicts and enhance cooperation to ensure that biofuels are used in a fair and equitable manner that benefits local farmers and communities.

2011 research data shows remarkable differences between Ghana and Ethiopia. Only two of the numerous plantations established in Ghana around 2005 were still functioning in 2011. It was difficult to make a profit because of the high costs of starting a jatropha plantation, related to the clearing of land, as well as the low price of jatropha in Ghana. The authorities could have made out-grower arrangements to share these costs, but they chose not to. Ghana's Department of Agriculture does not have a tradition of assisting and involving communities from the start.



SUSTAINABLE PALM OIL

Palm oil production has expanded enormously over the past decade to satisfy a growing demand for its use in foods, household products, cosmetics and as a biofuel. Unfortunately, the mass production of palm oil often comes with numerous drawbacks, such as deforestation, loss of biodiversity, pollution, land grabbing and human rights violations. Most of the palm oil comes from Indonesia and Malaysia, but increasingly, large monoculture plantations are also being developed in other regions such as Colombia, Honduras and Liberia.

Both ENDS contributes to the strengthening of the rights and livelihoods of local communities affected by the palm oil industry. Within the Roundtable on Sustainable Palm Oil (RSPO), Both ENDS first initiated and now helps develop an RSPO Dispute Settlement Facility (DSF). The DSF aims to assist local communities and plantation companies to resolve land conflicts.

Roundtable on Sustainable Palm Oil

In 2011, Both ENDS coordinated the RSPO DSF project and was involved in research, consultations and fundraising activities. Both ENDS promotes NGO and private sector participation in RSPO. One of its reports focuses on the responsibility of Dutch seaports, as crucial logistic components in the supply chain, to contribute to sustainable palm oil efforts. Moreover, numerous presentations about the RSPO and the road to sustainable palm oil were delivered at various European and Asian fora.

Cooperation in Ethiopia

Meanwhile, the introduction of jatropha in Ethiopia has proved successful under certain circumstances, especially in the Amhara, Bati region with its tradition of intensive agriculture and close cooperation between communities and district authorities. Its high population density and mountainous ecology stimulated the development of agroforestry. District authorities contributed to the process by establishing nurseries and terracing vulnerable areas. The Department of Agriculture introduced special presses to produce jatropha oil and stoves were developed to use it for cooking.

Men and women

In the research, gender differences were observed: women prefer using the oil for household purposes, while men prefer selling jatropha or using the land for animal husbandry. In the second phase of the program the project partners will bring the lessons learned to the attention of government authorities in order to ensure follow-up.

NAME OF PROJECT: Assessing the socio-economic implications of industrial biofuel plantations **FINANCED BY:** NWO-WOTRO Science for Global Development **PROJECT PARTNERS:** RECA, Kwame Nkrumah University, Africad, Hoarec, Both ENDS

NAME OF PROJECT: Palm Oil **FINANCED BY:** IUCN NL, Oxfam Novib, WWF Netherlands **PROJECT PARTNERS:** Sawit Watch (Indonesia), FPP (UK), RSPO, members Dutch NGO Palm Oil Platform

SUSTAINABLE SPICES AND HERBS

Both ENDS, CREM and Cordaid, in collaboration with the Dutch Spices Federation (NVS) and Southern partners PHCC (India) and Swiss Contact (Indonesia), has pioneered strategies for the production of sustainable spices. Based on an inventory that identified various bottlenecks and opportunities, an exploratory report was produced and widely disseminated. This groundbreaking report, which provides a road map for a sustainable spices and herbs supply chain was the first of its kind in this sector.

Both ENDS introduced various Dutch companies to the Sustainable Trade Initiative (IDH). The resulting Sustainable Spices Initiative (SSI) now actively works with seven companies to promote more sustainable production and trade practices in the sector. The initiative aims to finalise a globally accepted mainstream sustainability standard for spices and to have the first groups of farmers producing in compliance with this new standard by the end of 2012.

Black and white pepper

By 2015, 20% of all EU black and white pepper imports from Indonesia and Vietnam will be produced in compliance with this standard. The challenge for Both ENDS is to ensure that the sustainability standards comply with the needs and demands of its local partners and that the agro-ecological principles are fully integrated into the SSI's sustainability criteria.

NAME OF PROJECT: 'Specerijen & Kruiden Ketens' **FINANCED BY:** Ministry of Infrastructure and the Environment (formerly VROM)
PROJECT PARTNERS: Cordaid, CREM, PHCC, Swiss Contact, NVS (Dutch Spices Federation)

THE DUTCH SOY COALITION

Soy production practices are having a severe social and environmental impact on soy-producing countries including deforestation, land rights conflicts, pollution and health problems as a result of pesticide use. Since the Netherlands is the world's second largest importer of soy, Dutch civil society organisations in 2004 joined forces to form the Dutch Soy Coalition (DSC).

The DSC engages in awareness-raising efforts aimed at consumers, policymakers and companies regarding the soy issue. It informs consumers about the impact of meat consumption, advises companies to purchase certified responsible soy and pressures governments to develop regulations on both national and EU levels to ensure sector-wide minimum standards. The DSC also works closely with its South American and European partners. Both ENDS serves as the DSC's secretariat and is responsible for coordinating coalition meetings, facilitating joint actions and maintaining external communication channels.

Only sustainable meat products

In 2011, Both ENDS and other DSC members focussed on several major issues. After the 'Round Table on Responsible Soy' (RTRS) standard was approved in 2010, members of the DSC urged the retail and the feed sectors to draw up concrete action plans to ensure their compliance to commitments to purchase 100% certified (RTRS) soy by 2015. The DSC also focused on the promotion of more sustainable feed and the reduction of meat consumption. After the publication of the Van Doorn Commission report on sustainable meat ('only sustainable meat products') in September 2011, DSC members discussed strategies to pursue this development to the next level within the near future.

Ecosystem Alliance

Moreover, dialogues and cooperation with South American CSOs has been revitalised within the framework of the Ecosystem Alliance (also see page 13). Each South American soy-producing country hosted its own national workshop where partners from each of the countries presented soy-related projects for possible funding. One conclusion drawn from these workshops was that a strategic agenda on the soy issue should be developed among NGOs, and that coordination could be improved. The Instituto Centro da Vida (Brazil) and Both ENDS are currently preparing a soy strategy meeting for 2012 that will address this issue.

NAME OF PROJECT: The Dutch Soy Coalition **FINANCED BY:** Cordaid, Fairfood, ICCO/Kerk in Actie, IUCN NL, Solidaridad, Stichting Natuur & Milieu, Milieudefensie, WWF Netherlands **PROJECT PARTNERS:** Amigos da Tera Amazonica, CASA, ECOA, FETRAF Sul, ICV, ISA, Plataforma Soja, Reporter Brasil (Brazil), FARN, Fundación Proteger, Fundapaz, M'Bigua (Argentina), Probioma (Bolivia).



NATURAL REGENERATION IN WEST AFRICA

In West Africa, so-called Assisted Natural Regeneration (RNA) is increasingly being seen as the solution to the ecological and food security crisis affecting this region. RNA means that farmers restore the original vegetation on their own land to guarantee access to a wide variety of products and improve the soil's fertility. 'Assisted' means that agroforestry techniques manage vegetation growth. RNA's success has already been visible at the local level. Meanwhile, a network of stakeholders is currently preparing a national and international breakthrough with Both ENDS assisting on various levels. Both ENDS is actively involved in the promotion of RNA in two projects

Regreening Niger

By protecting the spontaneous regeneration of trees in their fields, farmers in Niger's southern Maradi and Zinder provinces have successfully turned parts of the Sahel into green areas. The farmers themselves introduced these regreening efforts 20 years ago, and the area now covers 5 million hectares of land restored to a forested landscape. This makes it Africa's largest reforestation initiative.

The Turing Foundation's financial support has allowed Both ENDS, together with VU-CIS and CRESA (Niger's agricultural research and extension agency), to spread this successful farmer-led restoration method to other areas in Niger. It has thus far been introduced in more than 46 villages. Farmers and technicians have been trained and 36 village forest committees have been established to promote wider application. The Regreening Niger project builds on the positive experience that mixed forest-farmland landscapes offer the villagers a buffer against drought. RNA not only helps to restore soils and water tables, but also provides farmers a more

varied menu and timber and fodder, either for their own use or to provide extra income.

An inventory of revenues from RNA

Both ENDS initiated an inventory of the RNA's revenues. In cooperation with partners newTree (Burkina Faso), Saheleco (Mali) and CRESA (Niger) about ten households in each location were regularly surveyed during the growing season. This created a fount of crucial information about the relationship between RNA, agriculture and animal husbandry.

In Dogon territory (Mali), for example, RNA was introduced ten years ago and has since then helped reverse an ecological disaster. Burning dung causes severe health and environmental problems. Because RNA provides households with firewood, dung is now no longer used as a fuel but as a fertiliser. RNA contributes to food security in Burkina Faso by supplying sufficient biomass for composting practices. The RNA program strongly supports animal husbandry by enabling fodder storage, thus ending the disastrous decline of cattle prices in the pre-harvest periods. The study highlights the impact of gender: while animal husbandry is still mostly controlled by males, it increases women's labour burdens. However, women's control of enclosed RNA parcels guarantees them an independent source of revenues, thus promoting gender equality at household level.

NAME OF PROJECT: 'Groene Niger' **FINANCED BY:** Turing Foundation **PROJECT PARTNERS:** CRESA; VU-CIS

NAME OF PROJECT: 'Creating an NGO platform in the inventory of revenues from Natural Regeneration in West Africa'

FINANCED BY: PSO **PROJECT PARTNERS:** newTree, ICI Conseil (Burkina Faso), Saheleco (Mali) and CRESA (Niger)

GLOBAL LABORATORY FOR SUSTAINABLE LAND USE

Land degradation affects over 250 million people worldwide. DESIRE brings together various research institutes, non-governmental organisations, and policymakers in the struggle against land degradation. The DESIRE project selected 16 'Hotspots' around the world to research and test promising alternative land use and management strategies to mitigate and remediate desertification and erosion.

The research was based on a close collaboration between scientists and local stakeholders, such as farmers, to ensure that the chosen strategies were acceptable and feasible. The scientific results are currently being translated into lessons learned and recommendations for effective agricultural practices and environmental management for a non-scientific audience. They will be disseminated amongst the stakeholders.

Understandable language

Both ENDS and CARI, as the only NGOs in this partnership, play the crucial role of facilitating the dialogue between the local stakeholders, policymakers and DESIRE's scientists. Both ENDS and CARI also advise the DESIRE partners on how to best interact with the involved parties. They have organised capacity-building workshops for scientists, developed guides like 'How to Write a Policy Brief' and have formulated various do's and don'ts regarding local stakeholder participation in scientific research. Furthermore, Both ENDS and CARI translate scientific jargon into understandable language for policymakers and local stakeholders who are not always aware of, or capable of, fully utilising the available scientific results.

NAME OF PROJECT: 'Desire: establishing promising strategies for land use, conservation and countering land degradation in drylands, based on a close participation between scientists and local stakeholders in 16 dryland hotspots around the world' **FINANCED BY:** Alterra (EU) **PROJECT PARTNERS:** CARI (France), Agricultural University of Athens (Greece), MEDES (Italy), University of Leeds (United Kingdom), University of Bern - CDE (Switzerland), ISRIC, ITC, Alterra Wageningen University & Research Centre (Netherlands)

INFLUENCING DRYLAND POLICY

One-third of the world's land consists of drylands, areas characterised by a lack of water. These arid regions are degrading more rapidly than ever before as a result of climate change and irresponsible land use, leading to severe economic, social and environmental consequences. Developing countries bear the heaviest burden of this process, resulting in increases in poverty and migration.

Drynet's 15 Dutch, European and Southern partners are working together to promote the interests and resilience of dryland communities. Drynet is dedicated to strengthening national civil society networks by providing them with the right knowledge, skills and visibility to effectively promote sustainable, community-level development and influence dryland policy. Both ENDS, as one of the founders of Drynet, currently serves as its secretariat and handles its funding activities.

Improved knowledge base

In 2011, Drynet's partners were regularly involved in relevant (inter)national policy processes, such as the UNCCD (UN Convention to Combat Desertification) negotiations. Each member experiences participation in the network as an ongoing, capacity-building process. Drynet's national networks have become more efficient in sharing information and in strategising together on relevant issues. As a result, the knowledge base and negotiating position of Drynet's members have improved drastically, enabling them to effectively bring local initiatives to the attention of policymakers.

NAME OF NETWORK: 'Drynet: a springboard to promote resilience in the drylands' **FINANCED BY:** Swiss Agency for Development and Cooperation, PSO **PROJECT PARTNERS:** ENMIYA (Mauritania), EMG (South Africa), ENDA (Senegal), GRET (Madagascar), CAREC (Central Asia) LPPS (India), SCOPE (Pakistan), TEMA (Turkey), CENESTA (Iran), CARI (France), OLCA (Chile), Probioma (Bolivia), DCG (Norway), GCOZA Mali (Mali), CARI (France)

STRENGTHENING THE NEGOTIATED APPROACH ALLIANCE

At the end of the '90s, sixteen communities in the Bhima River's Kolwan Valley in India's Western Ghats region were facing a situation of extreme water scarcity. Not because of drought, but because so much water was being diverted for irrigation, urbanisation and industrial purposes that – despite sufficiently large rainfalls – too little water was left for these poor rural communities. Sizeable investments in water infrastructure in the area had little effect on local poverty.

As a reaction to these developments GOMUKH, an Indian NGO and a Both ENDS partner, established platforms to strengthen the local community's capacity to negotiate on how to best manage the valley's water resources. Armed with GOMUKH's data on the valley's water balance, annual rainfall, crop cycles and agricultural management, the villagers were able to successfully negotiate the volume of water that should be allocated to each village and to maintain year round environmental flows. The success achieved by the local people and GOMUKH also convinced the State Government to adopt this model in other catchments.

Civil society as policymaker

From this example and similar successful CSO-led initiatives in other parts of the world the so-called Negotiated Approach (NA) emerged. An approach towards sustainable natural resources management aimed at enabling local communities to protect and fulfill their rights and to propose and negotiate viable long term strategies to alleviate poverty and ensure healthy ecosystems. It shifts the initiative for the development and implementation of e.g. river basin plans, from the state to actors in civil society.

Involving Communities

Partners already applying the Negotiated Approach increasingly expressed their desire to learn more from one another's implementation experiences, and to facilitate larger uptake amongst interested CSOs and policy makers. Therefore, in 2010, Both ENDS and five of its core partners extensively discussed the NA and in 2011, an instruction manual was published under the title 'Involving Communities'. It includes the vision and principles of the approach and best practices based on the involved organisations' own experiences and expertise.



Negotiated Approach in Africa

Now that the foundation of the Negotiated Approach has been firmly established, the aim is to emphasise its successes to ensure that it gains sufficient attention among social organisations, policymakers and funders. The approach was presented in Washington at the World Bank early 2011 and in autumn Both ENDS organised a meeting in Entebbe, Uganda, to discuss how the NA could improve the efforts of a number of African CSOs to attain sustainable, participatory river basin management in their respective areas. These efforts will continue in 2012.

Quote: Frank Muramuzi, director of NAPE (Uganda) on the Negotiated Approach

“It may not come from heaven, but it comes from the people and it works, so it is highly relevant.”

Also, a Learn-Work Trajectory was launched in the autumn of 2011, in which Both ENDS and partners jointly seek to share and elaborate best practices, tools and communication strategies with regard to the Negotiated Approach and two other approaches supported by Both ENDS – the Rights-Based Approach and Participatory Land Use Planning.

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

EVERYONE HAS A RIGHT TO CLEAN WATER

Both ENDS, together with its partner organisations, has supported local, national and international right to clean water and adequate sanitation initiatives around the world. The human right to water and sanitation - a fundamental right - was recognised by the UN General Assembly in July 2010. In October that same year, it was integrated into the procedures of the International Convention for Economic, Social and Cultural Rights (ICESCR).

Individuals in the countries that have signed this agreement can now approach their governments in order to create concrete plans for effective implementation of the law to ensure that these rights are respected. Both ENDS participated in the campaign to recognise this right and remains active in efforts to have the right to clean water and sanitation recognised and added to national and international legislation. Both ENDS, in conjunction with these efforts and together with a global coalition of 87 NGOs, prepared to let themselves be heard on the issue of recognition of this right on all levels during the World Water Forum in Marseille in 2012 and beyond.

Use water legislation

Both ENDS also works on this theme in various countries, together with intermediary NGOs with which it has forged close relations. In Bangladesh, Benin and Uganda, local communities are learning about the substance of the various national water regulations and what they mean for the community on an everyday level. In training sessions, participants learn how to use the laws strategically and to demand that authorities abide by, and enforce, existing legislation. NGOs play a key role in implementing strategies at both the local and national levels. The initial local and national-level training sessions have already begun in Benin, with those in Uganda and Bangladesh to follow soon.

NAME OF PROJECT: 'Promotion of the Human Right to Water and Sanitation' **FINANCED BY:** Simavi **PROJECT PARTNERS:** Freshwater Action Network (worldwide), Cohre (UK), UNESCO, UNDP, Waterlex, Jakarta Water Regulatory Body (Indonesia), Sobrevivencia (Paraguay)

ADAPTATION TO CLIMATE CHANGE

In 2011, the ADAPTS project, which was initiated in 2008 by Both ENDS, and the Institute for Environmental Studies and ACACIA Water, came to a close. The ADAPTS project was established to increase the adaptive capacities of developing countries towards climate change in the water sector. It studied the impact of climate change on water availability in four river basins around the world.

Local adaptation strategies already adopted by local communities were identified and analysed. Both ENDS helped to enable local communities to establish dialogues with authorities to promote the integration of these local measures in climate and water-related policies. The final ADAPTS meeting, held in October 2011 in Amsterdam, provided an excellent opportunity to broadcast some of the project's successes. In a Political Café, organized in The Hague, the large potential of these local initiatives was discussed, as well as ways to make sure funding - which is generally channeled through national government agencies - reaches them.

Success story in Ghana

The Dayi River Basin in Ghana is a good example of the potential of ADAPTS: here the development of small-scale irrigation projects, combined with buffer zoning, agroforestry and the cultivation of high-value crops led to a considerable increase of farmers' incomes, despite decreases in rainfall. The ADAPTS project also resulted in the inclusion of local representatives on the newly established Dayi River Basin Board, and the integration of climate scenarios into future basin planning. These kinds of successes have encouraged Both ENDS and its partner organisations to seek additional funding that will allow the program to continue and expand to other areas in the near future.

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

CAPITAL FLOWS



EU TRADE AND SUSTAINABLE DEVELOPMENT

EU-policies on development cooperation and on trade and investment have a significant influence on poverty alleviation and sustainable development in developing countries. The Creating Coherence on Trade and Development project was launched by a consortium of European NGOs and fair trade organisations concerned with the negative development impact that EU policies have on the environment and local communities in developing countries. The project addressed the issue of how these policies can interact to create a coherent approach to development.

The project's partners believe it is possible to establish trade relations that support sustainable development. This goal can be realised by raising awareness about EU policy and by giving more visibility to alternative approaches to production, trade and consumption that foster truly sustainable development for local communities in the Global South. The project also involved advocacy efforts that targeted national and European decision makers as well as research, trainings for civil society organisations with a focus on Eastern European countries and media work.

Expertise and advocacy

Both ENDS contributed to the project with its technical expertise and its network contacts and capacity building and advocacy work. Both ENDS maintained close contacts with EU decision makers and actively engaged with relevant international institutions such as the WTO and Food and Agriculture Organization (FAO). In December 2011 Both ENDS attended the 8th WTO Ministerial Conference in a CSO advisor capacity and as an official EU delegate. Its efforts together with Fairwatch concentrated on the FAO's Committee on Food Security. A major focus of the Creating

Coherence project in 2011 involved the social and environmental implications of large-scale agricultural production in the Amazon region and how it is linked to the European livestock sector's dependence on the import of fodder from the region.

Week of Action

Another focus has been the role of EU rules on foreign investment. This included a *Week of Action on Investment Treaties and for an Alternative Investment Regime* in November 2011, where more than 100 international experts and social activists gathered in Brussels to call attention to the effects that Bilateral and International Investment Treaties have on human rights and the environment. The conference hosted a week of presentations, workshops and debates with Members of the European Parliament, the European Commission and the European Council. Considering the various EU trade negotiations in 2011, Both ENDS paid special attention to the negotiations on investment and investment protection measures under the proposed free trade agreements with India.

NAME OF PROJECT: Coherence, trade and aid **FINANCED BY:** M.A.I.S (European Commission) **PROJECT PARTNERS:** Fair Watch (Italy), MAIS (Italy), Védegylet Egyesület / Protect the Future Society (Hungary), Xarxa de Consum Solidari (Catalonia), Za Zemiata (Bulgaria)

INVESTING IN DEVELOPMENT?

Despite the fact that multilateral financial institutions (MFIs) such as the World Bank, the International Monetary Funds (IMF) and the Asian Development Bank (ADB), are required to abide by their own development and poverty eradication guidelines, their projects often fail to support the poor people they were intended for. The financial crisis has only exacerbated the situation with an increased emphasis on large-scale development, infrastructure and trade projects as the solution to global poverty.

Both ENDS engages MFIs regarding the negative consequences, and the lack of poverty eradication results, of their investment strategies, and insists they take responsibility for the ramifications. Moreover, Both ENDS also works together with NGOs in developing countries to monitor financial institutions there and ensure that the voices of the local communities are heard in the boardrooms of these institutions.

MFI projects on public and political agenda

In 2011, Both ENDS was involved in numerous processes concerning MFI investments. In Vietnam, Both ENDS contributed to the Save the Mekong Alliance, - which is struggling against the planned Xayaburi Dam in the Mekong River near the Laos border - with its advocacy expertise, assisting the Dutch delegates on the Mekong River Commission. In Colombia, Both ENDS supported the NGO ILSA financially to help it produce a case study on the implementation of national safeguard policies, which were later utilised during the World Bank's annual meetings. In Panama, Both ENDS supported local groups in their struggle against plans for the construction of new hydroelectric power plants. The project's main investor is currently in discussions with FMO, the Dutch entrepreneurial development bank, about financing options for the project. These are just a few examples of the MFI projects that Both ENDS has helped put on public and political agendas over the past year.

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

EUROPEAN ECA REFORM CAMPAIGN

The European ECA Reform Campaign, as part of the international ECA Watch Network, aims to limit and reduce the adverse effects of Export Credit Agencies (ECAs) on environmental, social and human rights. ECAs extend government-supported export credits and guarantees to companies that do business abroad. Local people's rights and environmental concerns (e.g., climate change) should be addressed to ensure that ECA policies comply with sustainable development policies.

Both ENDS contributed in 2011 to the European ECA Reform Campaign with several successful advocacy and networking activities on the national, European and global levels. For example, it raised concerns and made inquiries on debt, human rights, environmental safeguards and the implementation of CSR policies by the Dutch ECA (Atradius Dutch State Business). It also effectively helped advocate with the European Parliament for the introduction of new EU legislation that requires ECAs to report on their compliance with the broader EU external action mandate. Both ENDS offered effective input during consultations with the Dutch Ministry of Finance and with the OECD and it published the chapter 'Export credit agencies at the OECD: Any role left?' in the OECD's *Smart Rules for Fair Trade, 50 Years of Export Credits*.

NAME OF PROJECT: European ECA Campaign **FINANCED BY:** FERN **PROJECT PARTNERS:** ECA Watch, Eurodad (Europe), The Corner House, Jubilee Debt Campaign (UK), Les Amis de la Terre (France), Urgewald, WEED (Germany), CRBM (Italy), ODG (Spain), Euronatur (Portugal), Amnesty International (EU-office).

CAPITAL FLOWS



THE WORLD'S LARGEST PUBLIC LENDER

The European Investment Bank (EIB) is the EU's house bank and the world's largest public lender. It lent some €72 billion in 2010 alone and is active both inside and outside the EU with the majority of its loans going to EU projects and some 10% to countries outside of the EU. The European Commission requires that EIB investments in developing countries are earmarked for poverty eradication. The EIB is owned by the 27 EU member-states, but its policies do not meet current European democratic requirements. The bank has not issued clear criteria regarding human rights and environmental policies and its investment activities are not transparent.

Counterbalance is a European coalition of development and environmental NGOs that was specifically formed to challenge the EIB. Its mission is to transform the EIB into an open, progressive institution that pursues the EU's development goals and promotes sustainable development to empower the people affected by its investment strategies. In 2011, Counterbalance addressed numerous issues, such as strengthening the EIB's Complaint Mechanism and taking the European Ombudsman to a higher level. It addressed such issues as the bundling of aid money with investments, and the EIB's energy portfolio. It also performed research on the social and environmental impacts of mines and dams the EIB has invested in.

Renewable energy projects in Africa

As one of the world's largest public financial institutions, the EIB is certainly in a position to contribute substantially to the financial needs of renewable energy projects in Africa and thus effectively address the issue of energy poverty. Since the EIB still seems to prefer financing large-scale energy and infrastructural projects, Both

ENDS organised a one-day workshop in Entebbe, Uganda, in November 2011, which addressed the EIB's current and future role in the promotion of renewable energy projects in Africa. The workshop brought together six African partner groups that addressed the EIB's current energy policy and portfolio in Africa. The main objective was to find alternative energy strategies for Africa that could be effectively presented as alternatives to the large-scale energy projects currently being chosen by the EIB and African governments.

Findings of African partners groups

The participants advocated sustainable small-scale energy solutions, and civil society participation in the design, planning and decision-making phases of energy development projects. The African partners are undertaking various scenario and viability studies regarding renewable energy alternatives but consider corruption a major obstacle to energy sector innovations in the involved countries. They are demanding EIB accountability and proper auditing practices. In 2012, Both ENDS will draft a briefing paper based on the Uganda and Togo strategies, concerning the EIB's role in developing alternative energy sources in Africa.

NAME OF PROJECT: Enhancing the European Investment Bank
FINANCED BY: FERN **PROJECT PARTNERS:** Les Amis de la Terre (France), Urgewald, WEED (Germany), Campagna per la Riforma della Banca Mondiale (Italy), Bretton Woods Project (United Kingdom) **NAME OF PROJECT:** Europa: voortrekker in duurzame klimaatfinanciering **FINANCED BY:** Ministry of Infrastructure and the Environment (formerly VROM) **PROJECT PARTNERS:** NAPE (Uganda), JVE (Togo)



JUBILEE THE NETHERLANDS (NL)

For the time being, 2011 seems to be Jubilee NL's final hurrah. For over 10 - often successful - years it has campaigned on the issue of debt relief for poorer countries and has sought sustainable solutions to the global issue of debt and debt relief. In its last year of operation, Jubilee NL no longer functioned as an individual organisation but has been adopted as a project by Both ENDS.

Debt relief is no longer a priority of Dutch development agencies. It has become increasingly difficult to raise sufficient financial resources to keep this project going. This despite the fact that the debt issue in Europe has never been as urgent as it is today. In fact, some European nations have actually fallen into a situation similar to what developing countries underwent ten years ago.

'Defuse the Debt Crisis'

In its last year, Jubilee NL urged policymakers and financial institutions to learn from the debt relief experiences in developing countries over the past ten years. Jubilee NL worked on the 'Defuse the Debt Crisis' campaign with its German counterpart, erlassjahr.de. They co-produced the 'Defuse the Debt Crisis' report on the effects of debt relief in Ghana and Mozambique, which was presented during a political café at the end of 2011. During the meeting, experts and politicians debated the possibility of a structural solution to the debt crisis by establishing an international debt arbitration facility. The political café served as the occasion to officially announce the conclusion of Jubilee Nederland. The project has been put on hold until there is renewed interest to revive it.

NAME OF PROJECT: Jubilee Nederland **FINANCED BY:** ICCO, Oikos, Oxfam Novib **PROJECT PARTNERS:** Oxfam Novib, Oikos, SOMO, Cordaid, Evert Vermeer Stichting, Transnational Institute en Niza (ActionAid)

TAX JUSTICE

The Netherlands has an extensive network of trade and investment treaties with other nations. The Dutch government has over the past few years signed agreements with numerous countries to avoid that companies have to pay double taxes. The drawback of this approach is that international corporations misuse these treaties to pay much less or even no taxes at all, which results in developing countries losing out on substantial amounts of tax revenues.

Tax Justice is a partnership of Dutch NGOs – including Both ENDS – dedicated to fight tax avoidance of corporations by generating political and media attention in order to influence Dutch government policy. These efforts have led to increased discussion on the issue in the Dutch House of Parliament. Several resolutions to counteract tax avoidance both inside and outside of the Netherlands were adopted.

NAME OF PROJECT: Tax Justice **PROJECT PARTNERS:** Seatini (Zimbabwe), SOMO (Netherlands), Articulación IIRSA (South America), FANCA, Tax Justice Network (international)

STRENGTHENING CSOs



EQUAL ACCESS AND CONTROL OVER RESOURCES FOR MEN AND WOMEN

Women in Togo are responsible for the water supply of their families and communities. However, few women are at the table when decisions are made about strategies how to manage water and how to ensure it is clean and accessible for all. In Bangladesh's Bonjibi community, both men and women enter into the deep Sundarban forest to collect honey, bee wax, fuel wood and spawn for their livelihoods. Women's contribution is however not valued socially. Key resources and decision-making are in the hands of men and cultural taboos, prohibiting women to enter into the forest or own land, lead to discrimination and a subordinate role for women. Similarly, in Colombia's Chocó region, women are actively involved in extracting metals from the mines alongside their husbands, but hardly take part in decisions regarding the sale of gold or the spending of the income.

All over the world, women form the majority of small-scale farmers and are largely responsible for food security and water supply, in addition to childcare and community works. But though they are therefore highly knowledgeable about the resources on which they depend, they still have less access to, and control over, these natural resources than men. Women remain severely under-represented at all levels of government and within all institutions. When they *do* get to participate in meetings and discussions on how resources should be managed, their actual decision-making powers are often very limited.

Who is doing what?

Many civil society organisations working on sustainable natural resources management acknowledge this inequality and are committed to

address the issue. However, they are struggling to put this in practice in their day to day work. That is why Both ENDS set out, together with partner organisations AMICHOCÓ in Colombia, ANCE in Togo and BARCIK in Bangladesh, to test a practical, step-by-step approach for environmental CSOs to mainstreaming gender, specifically focusing on equal access and control over natural resources. The tailored approach consists of a number of specific steps which includes an in-depth analysis of the gender relations in the focus area based on tools such as activity profiles and gendered resource mapping; close cooperation with gender experts and women's organisations; and continuous monitoring and evaluation to facilitate sharing and learning.

While the three organisations actively started to work with the approach in their own contexts, Both ENDS played a coordinating role to ensure progress, to provide support, and to facilitate sharing and learning amongst the partners. In September 2011, Both ENDS organised an international workshop in Amsterdam to jointly evaluate the results in the three countries and the gender mainstreaming approach itself, also with a broader group of interested organisations. The results of the processes implemented by BARCIK, AMICHOCÓ and ANCE have been impressive.

Awareness about inequities

In Bangladesh, awareness on gender inequities in the use and management of resources in the Sundarbans was raised considerably and women's empowerment led to the creation of female leaders and the formation of two women's organisations, consisting of over 200 women. These organisations help women save money, establish small businesses like candle and pickle production and create effective links with government officials and service providers for communities to claim their rights. In Colombia, AMICHOCÓ developed a strong



gender policy for their organisation, as well as a series of documentaries which proved very useful as awareness raising material to initiate discussion on gender relations in the Chocó. It already became possible to talk about gender with community leaders who showed much resistance at the start of the process. In Togo, the gender analysis has guided the strategy development of ANCE in promoting the Right to Water. The process led to increased insights into the level of water services in Togo and the role of women, and a widespread awareness on these issues in the media, and among national authorities and other organisations. Together with women's organisations and others, the key lines of action identified are now taken forward.

The future

Despite its relatively short duration, this project has thus produced some significant results. The pilot projects have shown that the tested gender mainstreaming approach is both relevant and workable. The practical experiences in the three pilot projects have provided highly useful insights in the actual implementation of the approach, and form instructive and inspirational examples for those interested in integrating a gender perspective into their work on natural resources. AMICHOCÓ, ANCE and BARCIK will each continue their valuable work in their own areas while Both ENDS continues to provide support for their efforts as well as those of other environmental and development organisations seeking to integrate gender issues into their policies. More cooperation is being sought with women's (rights) organisations, other CSOs, researchers and policymakers to join hands in addressing this complex issue.

NAME OF PROJECT: Towards a workable Approach to mainstream Gender **FINANCED BY:** PSO **PROJECT PARTNERS:** BARCIK (Bangladesh), AMICHOCÓ (Colombia), ANCE (Togo)

TOWARDS INCLUSIVE DEVELOPMENT POLICIES

International Financial Institutions (IFIs) and various EU funds are often poorly informed about the negative impacts the development projects they fund have on local communities. Both ENDS, together with the CEE Bankwatch Network and organisations in nine countries in the region - are addressing this issue with a program that aims to increase the capacity of Bankwatch and its partners to more effectively assist and strengthen NGOs in the region. The main capacity-building tools include the monitoring of institutions and funds and campaigning on policies and projects that adversely affect the region.

In 2011, Manana Kochladze, Bankwatch's regional coordinator for the Caucasus, and her colleagues published *Gender and international financial institutions: A guide for civil society*. This is a gender toolkit that helps NGOs identify, prevent or mitigate potential gender-related issues. It is based on experiences of Bankwatch campaigners who have witnessed the problems caused by internationally sponsored projects like the Baku-Tbilisi-Ceyan Pipeline (BTC). Despite the project promoters' promises, the BTC has led to increases in prostitution and trafficking, has caused health problems, and has exacerbated socio-economic conditions in Azeri and Georgian communities, which had adverse effects especially on women.

Training activists

Both ENDS and Bankwatch helped train 15 activists on issues like EU Development Aid and Gender Assessment of major infrastructural projects. The partners also established contacts with European financial institutions and were able to bring their concerns under the attention of decision makers. Both ENDS contributed to the training by sharing its grant application, monitoring and campaigning expertise.

NAME OF PROJECT: 'Strengthening the Capacity of NGOs in Central Asia, Caucasus and Western Balkans in Influencing EU Funds and Multilateral Development Banks' **FINANCED BY:** PSO **PROJECT PARTNER:** CEE Bankwatch Network

STRENGTHENING CSOs



ACHIEVING GREAT THINGS WITH JUST A LITTLE HELP

Building a nursery for native plants to help preserve endangered species is impossible without sufficient means to realise these plans. A dream about restoring a nature preserve and convincing local landowners of its value will never come true without the proper resources to run an effective campaign. There are literally thousands of these kinds of initiatives worldwide, many of which, with only a little help, would flourish and produce great results.

The Center for Socio-Environmental Support (CASA), a Brazilian small-grant facility aims to make some of these dreams come true. CASA's goal is to mobilise and channel financial and capacity-building support for the social and environmental initiatives of various NGOs and community organisations. In 2011, CASA performed an analysis of how to best strengthen the organisation and then followed up with various strategies to realise its goals. Moreover, grantee workshops were organised in Brazil and Argentina in which 38 organisations participated. The aim of the workshops was to inform these organisations about more effective fund-raising strategies, to plan and monitor projects and to communicate more effectively with stakeholders and target groups.

Workshop

Many of the participants felt that the knowledge shared in these workshops would be very useful in their daily activities. Moreover, many agreed that a Network of CASA Grantees should be established. As one participant from Guar, Brazil noted: 'CASA believed in us once again and invested in us. I needed this knowledge. It was very useful and I'm sure we're going to use it.' Both ENDS is one of CASA's co-founders and serves on its Board. Both ENDS also arranged funding for this activity of CASA via Dutch funder PSO and will continue to support the organisation in the future.

NAME OF PROJECT: 'Decentralising Funds through local small grants facilities' **FINANCED BY:** PSO **PROJECT PARTNER:** CASA (Brazil)

POWER IN NEGOTIATION PROCESSES

Within the joint capacity-building program 'Strategically dealing with power dynamics in multi-stakeholder processes', that is coordinated by ETC with support from PSO, Both ENDS focuses on improving the effective engagement of partners in development processes. Both ENDS, together with its local counterparts from Malay University (Malaysia) and from Indonesia, conducted action-research to support participatory land use planning and land conflict resolution.

This action-research involved assessing the capacities that both companies and local communities need to successfully engage in negotiations with the support of external mediators in the resolution of land disputes within the framework of the RSPO's Dispute Settlement Facility. Similarly, an assessment of capacity needs in Sanggau District, Kalimantan, Indonesia helped identify where local stakeholders - communities and local NGOs - need support in order to effectively participate in land use planning.

NAME OF PROJECT: 'Power in multi-stakeholder processes' **FINANCED BY:** ICCO / PSO



Quote: Terra Viva (Living Earth) Network

“It was excellent. Lots of things we already knew, but we didn’t know the way. The importance of reflecting on health and sustainability, the personal contacts, the trust, the relations and the relations with funders. There were many tips of great value.”

Quote: 4 Cantos (Four Corners) of the World

“There are too many actions and we waste energy on unnecessary things. An excellent course, clear pathways, experienced people. Now the road is easier and we realise it’s possible to get ourselves organised.”



Quote: Econsciência (EcoAwareness)

“It opened a door for us and the political aspect was quite important. We find this type of training even more important than funding. We thank CASA for this opportunity.”

STRENGTHENING CSOs



YOUNG ENVIRONMENTAL LEADERSHIP: THE JWH INITIATIVE

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

Grant recipients are expected to have realistic plans and concrete ideas of how their leadership is going to contribute to a more sustainable world. In 2011, 15 women and 18 men received grants varying between €2,500 and €10,000. The 2011 group of young leaders consisted of 13 people from Asia, 8 from Africa, and 12 from South America. Furthermore, a new JWHi website was successfully launched which - besides articulating the Initiative's aims and vision - includes the engaging narratives of the grantees from the past five years.

NAME OF PROGRAMME: 'Young Environmental Leadership'

FINANCED BY: JWH Initiative

Quote: Sakuntala Dehuri, Keystone Foundation (India) received grant from the JWH Initiative to complete an internship at the Keystone Foundation.

"My visits to different places increased my creativity and thoughts and have inspired me to work more vigorously and effectively. Now I am a part of a larger network."

Quote: Shamim Arfeem, AOSED (Bangladesh), received grant from the JWH Initiative to enrich his leadership skills.

"Good leaders often switch instinctively between styles, according to the people they lead and the work that needs to be done. Establish trust - that's key to this process."

Quote: Dodzi Koku Kameti-Ati, JVE (Togo), received grant from the JWH Initiative to take English course.

"In early 2012 I was in Nigeria and Ghana taking part in international high-level English conferences where there was no translation. I was proud of myself when I was sharing experiences of my organization on the topics discussed in English."



KONINGSSCHOOL (KING'S SCHOOL)

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

Koningschool annually approves 10-12 projects that often involve an educational component. Both ENDS also handles the administration and monitoring of the projects and offers support and advice to the applicants. The number of applications has grown dramatically over the past few years, exceeding the foundation's capacity to handle them adequately. Thus, the funding programme was temporarily suspended in 2011, in order to give the Koningschool Foundation Board the opportunity to reconsider its operating procedures. In 2011, Both ENDS monitored the 12 projects funded in 2010, 10 of which successfully rounded off their projects. Both ENDS also visited NYDHEE in Orisha, India, which is one of the 10 successful organisations, and maintained contact for future projects.

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

SERVICE DESK

Both ENDS' Service Desk assists organisations from developing countries and Central and Eastern Europe in finding answers to their questions about development and the environment, and supports them in addressing their needs.

The Service Desk covers four regions: Africa, Asia, Latin America, and Central and Eastern Europe. It offers demand-driven support in the following areas:

- Identifying relevant NGOs and initiatives and linking them to experts and other NGOs;
- Providing tailor-made information, relying on our vast experience and networks;
- Assistance in fundraising;
- (Non-financial) support for activities and campaigns, and mobilising solidarity and potential allies;
- Capacity building, training, supporting strategic development processes;
- Facilitating networks of NGOs working on similar issues.

2011 was the final year for Both ENDS' Service Desk. In the future Both ENDS will focus even more on the active search for inspiring initiatives instead of offering demand-driven support. The details of the team that will take on this task are to be discussed in 2012.

STRENGTHENING CSOs



COMMUNICATION ACTIVITIES

In 2011, Both ENDS initiated the internalisation process of its new communications strategy. Both ENDS' co-workers received short training sessions on how to tell the story of Both ENDS and its partners via presentations, pitches or videos. Both ENDS produced various short films for the Internet, expanded its network on different social media platforms and its director launched a weblog, which details current events and developments from her own perspective.

Duur?zaam

In 2011, Both ENDS finished off its three-year communications programme Duur?zaam, which aimed to inform relevant Dutch decision makers about the unforeseen effects that Dutch and European policy and investment decisions have on local people and their environment in developing countries. In those three years, Both ENDS managed to organise various political cafés that focused on, among other issues, the Dutch importation of coal, the effects of biofuels, the financial crisis and the European Investment Bank's investment policies. Duur?zaam succeeded in stressing these and other issues and, in some cases, even managed to have them placed on the agendas of various Dutch policymakers and corporations.

Political Cafés

In 2011, Both ENDS organised three Political Cafés in The Hague on themes that required the attention of both politicians and the business community. As in the past, these cafés consisted of meetings between experts and stakeholders, followed by public discussions.

- 23 March: 'Into the water' – discussed a new Dutch regulation that requires Dutch water companies to donate 1% of their total turnover to international projects, and how this new regulation can be most effectively and sustainably utilised.
- 12 October: 'Climate Funding going South?' – discussed how global climate funding should focus more on local, bottom-up approaches to climate change adaptation in order to ensure long-lasting success.
- 16 December: 'Defuse the Debt Crisis' – discussed the relationship between the debts of developing countries and the current European debt crisis. What lessons can be learned from past debt relief efforts?

Publications

In 2011, Both ENDS launched a new type of publication: our 'product cards' succinctly describe what Both ENDS does and what the organisation can mean for its partners, policymakers and communities. We have also produced a number of other publications, alone or in conjunction with partners. These can be found on our website under 'publications'

Both ENDS is active on:

Facebook: www.facebook.com/both.ends

Twitter: www.twitter.com/both_ends

Website in Dutch: www.bothends.nl

Website in English: www.bothends.org

NAME OF PROJECT: 'Duur?zaam' **FINANCED BY:** Ministry of Infrastructure and the Environment (formerly VROM)



Balance sheet as per 31 December 2011 in euro

	2011	2010
ASSETS		
Tangible fixed assets	19.997	33.818
Receivables		
Receivable project contributions	558.095	1.089.603
Debtors and other receivables	106.751	104.940
Liquid means	899.538	266.534
TOTAL ASSETS	1.584.381	1.494.895

	2011	2010
LIABILITIES		
Reserve and funds		
General reserve	349.307	333.240
Short-term debts		
Project funds to be invested	626.461	366.304
Creditors	162.482	163.889
Staff expenses due	149.277	105.691
Accruals and deferred income	296.854	525.771
Total short-term debts	1.235.074	1.161.655
TOTAL LIABILITIES	1.584.381	1.494.895

PRINCIPLES OF VALIDATION AND APPROPRIATION OF THE RESULT

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

Fixed assets

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

Foreign currencies

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

Receivable project contributions

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

Project funds to be invested

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

Other assets and liabilities

All other assets and liabilities are valued at nominal value.

Third party funding

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

Allocation of support costs

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

Result

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

Statement of revenue and expenditure in euro

	2011	Budget 2011	2010
REVENUE			
Income fundraising			
Joke Waller-Hunter Initiative Foundation	219.637	217.000	173.155
Charles Stewart Mott Foundation	100.398	90.000	85.422
Other	95.495	67.500	307.478
Government grants and others			
Ministry of Foreign Affairs - DGIS Income for FGG Alliance members	3.456.267	4.242.140	
Ministry of Foreign Affairs - DGIS	1.961.937	2.134.500	2.227.443
PSO	400.364	182.984	381.443
Swiss Agency for Development and Cooperation	297.861		
Ministry of Infrastructure and the Environment (formerly VROM)	192.551	109.000	235.504
Simavi	95.500	85.000	
Institute for Environmental Studies IVM	92.833	60.000	63.257
Other	301.810	11.720	393.302
To be raised		458.899	
Other revenue	12.264	10.000	44.542
TOTAL REVENUE	7.226.917	7.668.743	3.911.546
EXPENSES			
FGG Alliance members	3.456.267	4.242.140	
Water			
Direct costs	247.920	194.025	277.006
Support costs	305.858	405.703	297.689
Land Use			
Direct costs	1.011.252	679.354	1.143.759
Support costs	568.169	441.034	352.569
Capital Flows			
Direct costs	164.706	168.670	267.143
Support costs	416.339	521.878	389.613
Other			
Direct costs	360.918	185.000	341.528
Support costs	96.577	132.276	168.530
Costs of generating funds			
Income fundraising	65.204	65.000	9.214
Government grants	60.619	107.764	209.957
Management and administration	457.021	485.900	389.291
TOTAL EXPENSES	7.210.850	7.628.743	3.846.300
RESULT	16.067	40.000	65.246
Appropriate of:			
General reserve	16.067	40.000	65.246

Explanatory notes on the balance sheet

as per 31 December 2011 in euro

FIXED ASSETS

	Office equipment and building		Hardware and software	
	2011	2010	2011	2010
Value end previous financial year	23.287	38.364	10.530	9.679
Purchases	0	989	5.401	8.495
Depreciation	-12.677	-16.065	-6.544	-7.644
Value end financial year	10.610	23.287	9.387	10.530

FLOATING ASSETS

	2011	2010
Debtors and other receivables		
Debtors	9.868	11.496
Deposit office rent	19.003	19.003
Receivable sums	36.045	10.161
Prepaid expenses	41.835	64.280
Total	106.751	104.940

Our partner NTFP-EP has received a prepayment of 19.000 euro to tide over a period of cash problems due to a fraud case in 2010. This amount will be deducted from new contracts in 2012.

	2011	2010
Liquid means		
Cash	1.229	1.209
Current accounts Both ENDS	898.309	265.324
Total	899.538	266.533

Liquid assets increased substantially, caused by prepayments for 2012 of Charles Stewart Mott Foundation, PSO and remaining funds of MFS-II.

RESERVES AND FUNDS

Overview general reserve

Value end 2010	333.240
Result 2011	16.067
Value end 2011	348.312

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

For the determination of the size of the general reserve, Both ENDS follows the guideline of the Dutch Fundraising Institutions Association (VFI). The guidelines allow a maximum reservation of 1,5 times the costs of the operational organisation.

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

SHORT TERM DEBTS

	2011	2010
Staff expenses due		
Salaries and holiday allowance	108.254	53.717
Taxes and contributions	41.023	51.975
Total	149.277	105.691

Salary raise in 2011 has been postponed until the result 2011 would be determined.

STATED COMMITMENTS NOT IN THE BALANCE SHEET

Both ENDS has committed to the rent of its office until 2014. The rent paid in 2011 was 127.920 euro. Part of the building is rented to SWP Publishing; the revenue for this is 25.152 euro per year. From 2012 onwards SWP will rent this part of the building directly from the owner. For this reason the rent to be paid by Both ENDS will decrease with 23.988 euro.

Explanatory notes on the statement of revenue and expenditure

as per 31 December 2011 in euro

LEAD APPLICANT FAIR, GREEN AND GLOBAL ALLIANCE

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

GRANTS

New funders in 2011 are the Swiss Agency for Development and Cooperation and Simavi.

EXPENSES - RATIOS

	2011		2010
	Incl. FGG partners	Excl. FGG partners	
Objectives	91,9%	84,4%	84,2%
Generating funds	1,7%	3,4%	5,7%
Management and Administration	6,4%	12,2%	10,1%

To compare the Both ENDS 2011 ratios with 2010 the ratios exclusive the expenses of the MFS-II partners of the Fair, Green and Global Alliance are used. The percentage of spending on generating funds has decreased, in 2010 much time and effort was spent on the MFS-II application. The 2011 percentage for management and administration raised compared to 2010. This is mainly because of lower direct project expenses.

EXPENSES ON OBJECTIVES

Direct project costs

The direct project costs on the objective Sustainable Land Use are higher than expected, this is mainly caused by new funding for Drynet.

Support costs

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

COST OF GENERATING FUNDS

The costs of generating funds of governments grants is lower than expected, this is caused by the abolishment of the SMOM-subsidies of the Ministry of Infrastructure and the Environment (formerly VROM).

Explanatory notes on the statement of revenue and expenditure as per 31 December 2011 in euro

SUPPORT COSTS

	2011	Budget 2011	2010
Staff expenses			
Salaries	1.227.115	1.242.051	1.121.206
Social securities costs	191.514	190.000	178.874
Pension expenses	147.319	135.000	105.919
Reimbursement travel	21.630	22.000	22.465
Training and courses	14.320	25.000	16.318
Other	44.052	52.000	40.449
Accommodation costs			
Rent	106.768	110.000	101.010
Gas, electricity	15.559	20.000	28.919
Other	18.543	55.000	14.882
Publicity and communication	20.689	23.000	17.063
Office costs	60.554	78.500	56.364
Organisation costs			
Auditor	13.177	17.000	15.867
Depreciation	18.497	33.367	23.709
Other	20.956	81.633	43.334
Travelling and hotel expenses	1.521	7.000	2.522
Miscellaneous expenses	22.782	68.000	13.542
Total	1.944.996	2.159.554	1.802.443

The pension costs raised substantially, caused by a raise of the premiums to be paid. The expenditures on gas and electricity decreased, mostly caused by a prior year correction of estimated amounts. Very little investments are done, a planned renovation of a part of the building is postponed, this causes lower depreciation expenses than in the budget for 2011. In other organisational costs quite big amounts were reserved for Both ENDS' 25 year anniversary and a ISO-implementation project, for both items much less money has been spent.



Other information

Salary Board

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

Salary Director / Daniëlle Hirsch, Director:

Terms of employment:

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

Salary

Gross salary	66.178
Holiday allowance	5.297
Year-end salary	
Bonus	
	71.475

Social securities paid by Both ENDS 5.238

Taxable allowances

Pension expenses paid by Both ENDS 6.729

Other allowances

Total remuneration 2011 83.442

Total remuneration 2010 82.769

RELATED PARTY TRANSACTIONS

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

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

The Deputy Director, Paul Wolvekamp, is Vice Chairman of NTFP Exchange Programme for South East Asia. A member of staff is member of the Board of CASA (Center for Socio-Environmental support), Brazil.

The aggregate amount of the company's transactions with these organisations amounted to:

	2011		2010	
	Grants received	Funds provided	Grants received	Funds provided
Joke Waller-Hunter Initiative Foundation	219.673		173.378	
NTFP-EP		29.550		17.500
Stichting Koningschool	3.349		37.634	
CASA		18.000		

Budget, investments and financial cover

Project / Funders	Budget		
	Total budget	Invested through 2010	Budget for 2011 and further
MFS-II Alliances 2011-2015 Ministry of Foreign Affairs (DGIS)			
Fair, Green and Global Alliance	425.685		425.685
Communities of Change Alliance - Cordaid	671.868		671.868
Ecosystem Alliance - IUCN NL	703.518		703.518
Young Environmental Leadership Joke Waller - Hunter Initiative	751.672	532.035	219.637
Partners in the African Rift Valley and Central Asia The Christensen Fund	34.341	12.209	22.132
Enhancing the European Investment Bank CEE Bankwatch Network (EU)	23.172	9.207	13.965
Europa: voortrekker in duurzame klimaatfinanciering Ministry of Infrastructure and the Environment (formerly VROM)	74.861		74.861
Creating Coherence. Trade for Development: Development Aid for Trade M.A.I.S. (EU)	99.353	51.023	48.330
Strengthening the impact on the allocation of EU development assistance CEE Bankwatch Network (EU)	1.500		1.500
Sustainable biofuel production in West Kalimantan Global Sustainable Biomass Fund (DGIS)	262.352	95.021	167.331
Biobrandstoffen: instrument of bedreiging Cordaid	19.610		19.610
Duurzaam. Communiceren voor mondiale duurzaamheid Ministry of Infrastructure and the Environment (formerly VROM)	310.634	263.507	47.127
Adaptive Water Management at the Local Scale (ADAPTS) Institute for Environmental Studies IVM	284.277	191.444	92.833
Specerijen & Kruiden Ketens Ministry of Infrastructure and the Environment (formerly VROM)	75.000	72.072	2.928
Valuing the Amazon Ministry of Infrastructure and the Environment (formerly VROM)	73.639	42.430	31.209
Nederland als duurzaam distributieland Ministry of Infrastructure and the Environment (formerly VROM)	76.331	9.713	66.618
Initiatief voor een 'groener' Niger Turing Foundation	118.000	70.273	47.727
Desire Alterra (EU)	200.000	112.263	87.737
Drynet: A Springboard to promote resilience in the drylands Swiss Agency for Development and Cooperation, PSO	802.700		802.700
Multilateral Financial Institutions and Export Credit Agencies Program Charles Stewart Mott Foundation, Oxfam Australia	219.702		219.702
Forest Garden Tea Ministry of Foreign Affairs - DGIS Public-Private Partnerships	742.680	439.485	303.195
Strengthening the Negotiated Approach Alliance PSO	229.187	152.053	77.134
Transitie naar groene en eerlijke economie Cordaid	15.000		15.000
Zuidelijke visionairs aan het woord Cordaid	44.250		44.250
Koningschool School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	215.921	203.698	12.223
Towards a workable approach to mainstream gender PSO	140.250	103.920	36.330
Strengthening advocacy on inclusive regional integration PSO	125.776	102.305	23.471
Promotion of the human right to water and sanitation Simavi	95.500		95.500
Creating an NGO platform in the inventory of revenues from natural regeneration in West Africa PSO	46.877	3.658	43.219
Decentralising funds through local small grants facilities PSO	83.130		83.130
Strengthening capacity of NGOs in Central Asia PSO	69.360		69.360
Getting our act together PSO	200.000		200.000
Power in multistakeholder processes ETC	28.000		28.000
Jubilee Nederland ICCO, Oikos, Oxfam Novib	195.311	120.921	74.390
Tax Justice Oikos	6.650	4.813	1.837
Palmolie IUCN NL, Oxfam Novib, WWF Netherlands	107.700	102.683	5.017
RSPO Dispute Settlement facility Oxfam Novib, DOEN	171.188		171.188
The Dutch Soy Coalition Cordaid, ICCO/Kerk in Actie, Milieudefensie, Natuur & Milieu, Oxfam Novib, Solidaridad, WWF Netherlands	488.219	430.838	57.381
European ECA Campaign FERN	89.229	78.076	11.153
To go with the flow ICCO	26.762	23.061	3.701
Assessing the socio-economic implications of industrial biofuel plantations NWO-WOTRO Science for Global Development	17.000		17.000
E-Learning on Youth Violence Prevention The World Bank	4.500		4.500
Pre-study sustainability in countries and chains PBL Netherlands Environmental Assessment Agency	10.000		10.000
TOTAL	8.380.705	3.226.708	5.153.997

2011				As per 1-1-2012	Through 2011 For substantiation			As per 31-12-2011 Balance sheet	
Staff & overhead	Various project costs	Third party funds	Financial cover	Budget for coming years	Total budget	Total invested grants	Received	Project money to be invested	Project money to be received
286.543	52.641	27.345	366.529	59.156	425.685	366.529	425.685	59.156	
394.977	41.925	174.872	611.774	60.094	671.868	611.774	671.868	60.094	
480.507	17.989	141.424	639.920	63.598	703.518	639.920	703.518	63.598	
67.838	13.799	138.000	219.637		751.672	751.672	532.035		219.637
1.638			1.638	20.494	34.341	13.847	34.341	20.494	
13.115	850		13.965		23.172	23.172	17.260		5.912
28.392	1.760	16.200	46.352	28.509	74.861	46.352	47.412	1.060	
42.122	10.139		52.261	-3.931	99.353	103.284	66.238		37.046
	1.500		1.500		1.500	1.500			1.500
17.566	4.724	97.981	120.271	47.060	262.352	215.292	90.392		124.900
16.114	3.496		19.610		19.610	19.610	19.610		
17.962	12.060	15.422	45.444		310.634	308.951	304.003		4.948
87.909	4.924		92.833		284.277	284.277	213.646		70.631
3.778	-850		2.928		75.000	75.000	75.000		
19.626	6.683	4.900	31.209		73.639	73.639	73.639		
24.357	821	41.440	66.618		76.331	76.331	72.573		3.758
1.238	1400	40.124	42.762	4.965	118.000	113.035	113.000		35
44.539	15.678		60.217	27.520	200.000	172.480	159.821		12.659
49.253	32.403	270.549	352.205	450.495	802.700	352.205	461.904	109.699	
99.102	1.296		100.398	119.304	219.702	100.398	219.702	119.304	
21.455	11.963	190.025	223.443	79.752	742.680	662.928	639.485		23.433
	45.441	29.708	75.149	1.985	229.187	227.202	188.384		38.818
				15.000	15.000		15.000	15.000	
		7.813	7.813	36.437	44.250	7.813	25.000	17.187	
700		2.649	3.349	8.874	215.921	207.047	211.821	4.774	
4.022	2.846	18.410	25.278	11.052	140.250	129.198	132.190	2.992	
		20.000	20.000	3.471	125.776	122.305	113.198		9.107
53.069	22.980	19.451	95.500		95.500	95.500	95.500		
	2.232	32.634	34.866	8.353	46.877	38.524	30.547		7.977
	1.418	80.049	81.467	1.663	83.130	81.467	74.817		6.650
		68.000	68.000	1.360	69.360	68.000	60.000		8.000
40.808	452		41.260	158.740	200.000	41.260	150.000	108.740	
1.500	31	2.646	4.177		28.000	4.177			4.177
65.102	9.288		74.390		195.311	195.311	195.311		
1.837			1.837		6.650	6.650	6.650		
	5.017		5.017		107.700	107.700	107.700		
23.565	1.923	10.846	36.334		171.188	36.334	95.000	58.666	
28.538	3.062	3.621	35.221	22.160	488.219	466.059	468.219	2.160	
10.988	165		11.153		89.229	89.229	89.229		
				3.701	26.762	23.061	26.762	3.701	
16.368	632		17.000		17.000	17.000	17.000		
4.500			4.500		4.500	4.500			4.500
4.561			4.561	5.439	10.000	4.561	10.000	5.439	
1.973.589	330.688	1.454.109	3.758.386	1.235.251	8.380.705	6.985.094	7.053.460	628.621	560.255

Funders 2011

	Actual 2011	Actual 2010
Ministry of Foreign Affairs - DGIS - MFS-II	1.618.223	1.908.820
Non - MFS Income		
Swiss Agency for Development and Cooperation	297.861	
Joke Waller - Hunter Initiative Foundation	219.637	173.155
Ministry of Infrastructure and the Environment (formerly VROM)	192.551	235.504
Charles Stewart Mott Foundation	100.398	85.422
Alterra	60.217	34.446
M.A.I.S.	52.261	24.187
Turing Foundation	42.762	70.273
NWO-WOTRO Science for Global Development	17.000	
CEE Bankwatch Network	15.465	9.207
FERN	11.153	15.000
Stichting DOEN	10.532	
WWF Netherlands	7.500	7.500
PBL Netherlands Environmental Assessment Agency	4.561	
The World Bank	4.500	
Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden	3.349	35.244
The Christensen Fund	1.638	11.549
The Global Mechanism of the UNCCD		30.162
Development Policy Review Network (DPRN)		23.452
Fairfood International		2.500
Global Greengrants Fund		1.541
European Union		156.418
UN - HABITAT		3.572
Subtotal Non - MFS Income	1.041.385	919.132
MFS - related Income		
PSO	400.364	381.443
Ministry of Foreign Affairs - DGIS - Public - Private Partnerships (PPPs)	223.443	223.602
Ministry of Foreign Affairs - Global Sustainable Biomass Fund	120.271	95.021
Simavi	95.500	
Institute for Environmental Studies (IVM) VU University Amsterdam	92.833	63.257
Oxfam Novib	63.302	33.740
Cordaid	40.161	169.044
Stichting Oikos	28.727	13.371
ICCO	20.000	23.992
Hivos	5.000	7.500
ETC	4.177	
Milieudefensie	2.500	2.500
Solidaridad	2.500	2.500
IUCN National Committee of the Netherlands (IUCN NL)		23.082
Subtotal MFS - related Income	1.098.778	1.044.052
Total Project grants	3.758.386	3.872.004

Allocation of support costs

	ACTIVITIES					COSTS OF GENERATING FUNDS				MANAGEMENT AND ADMINISTRATION	TOTAL	BUDGET 2011	2010
	FGG Alliance members	Water	Land Use	Capital Flows	Other	Income fundraising	Revenue activities third parties	Government grants					
Direct project expenses	3,456,267	247,920	1,011,252	164,706	360,918	24,791					5,265,854	5,469,189	2,043,856
<i>Support costs</i>													
Staff expenses		258,832	480,812	352,326	81,728	34,199	25,650	25,650	386,753		1,645,950	1,666,054	1,485,223
Accommodation costs		22,152	41,151	30,154	6,995	2,927	2,195	2,195	33,101		140,870	185,000	144,811
Publicity and communication		3,253	6,044	4,429	1,027	430	322	322	4,861		20,689	23,000	17,063
Office costs		9,522	17,689	12,962	3,007	1,258	944	944	14,229		60,554	78,500	56,365
Organisation costs		8,276	15,374	11,266	2,613	1,094	820	820	12,367		52,630	132,000	82,909
Travelling and hotel expenses		239	444	326	76	32	24	24	357		1,521	7,000	2,522
Miscellaneous expenses		3,583	6,655	4,877	1,131	473	355	355	5,353		22,782	68,000	13,549
Subtotal support costs		305,858	568,169	416,339	96,577	40,413	30,310	30,310	457,021		1,944,996	2,159,554	1,802,443
Total project costs	3,456,267	553,779	1,579,421	581,045	457,495	65,204	30,310	30,310	457,021		7,210,850	7,628,743	3,846,300



REVENUE

Government grants and others

Ministry of Foreign Affairs	2.011.500
PSO	103.000
Joke Waller-Hunter Initiative Foundation	217.000
Swiss Agency for Development and Cooperation	349.500
Other	192.380
To be raised	531.424

Other revenue 10.000

TOTAL REVENUE 3.414.804

EXPENSES

Water

Direct costs	178.000
Support costs	322.415

Land Use

Direct costs	796.000
Support costs	666.152

Capital Flows

Direct costs	122.280
Support costs	336.568

Other

Direct costs	205.000
Support costs	115.964

Costs of generating funds 165.882

Management and administration 466.543

TOTAL EXPENSES 3.374.804

RESULT 40.000



Consolidated balance sheet Stichting Both ENDS and Stichting Joke Waller-Hunter Initiative

as per 31 December 2011
in euro

	2011	2010
ASSETS		
Tangible fixed assets	19.997	33.818
Financial fixed assets	1.419.910	1.539.252
Receivables		
Receivable project contributions	338.458	968.395
Debtors and other receivables	107.125	105.053
Liquid means	980.037	295.253
TOTAL ASSETS	2.865.527	2.941.771
LIABILITIES		
Reserves and funds		
General reserve Both ENDS	349.307	333.240
General reserve JHWi	1.281.146	1.446.875
Total Reserves and funds	1.630.453	1.780.115
Short-term debts		
Project funds to be invested	626.461	366.304
Creditors	162.482	163.889
Staff expenses due	149.277	105.691
Accruals and deferred income	296.854	525.772
Total short-term debts	1.235.074	1.161.656
TOTAL LIABILITIES	2.865.527	2.941.771

EXPLANATORY NOTES ON THE CONSOLIDATED ANNUAL ACCOUNTS

A consolidated annual account is made with the Joke Waller-Hunter Initiative Foundation. This is because both foundations have the same board. Both ENDS can claim expenses for the Young Environmental Leadership Programme until a maximum decided by the board of the Joke Waller-Hunter Initiative Foundation.

The investments made with the assets of the Joke Waller-Hunter Initiative are based on a defensive strategy. The investment portfolio as per 31 December 2011:

	Purchase value	Unrealised investment result	Value as per 31 December 2011
Equity	313.633	4.331	317.964
Bonds	1.040.237	61.710	1.101.947
Total		66.041	1.419.911
Received dividend		28.517	
Interest		1.141	
Expenses investments		-14.227	
Total investment result		15.431	

Consolidated statement of revenue and expenditure

	2011	Budget 2011	2010
REVENUE			
Income fundraising			
Stichting JWH Initiative	219.637	217.000	173.155
Charles Stewart Mott Foundation	100.398	90.000	85.422
Other	95.495	67.500	307.478
Government grants and others			
Ministry of Foreign Affairs - DGIS Income for FGG Alliance members	3.456.267	4.242.140	
Ministry of Foreign Affairs - DGIS	1.961.937	2.134.500	2.227.443
PSO	400.364	182.984	381.443
Swiss Agency for Development and Cooperation	297.861		
Ministry of Infrastructure and the Environment (formerly VROM)	192.551	109.000	235.504
Simavi	95.500		
Institute for Environmental Studies (IVM) VU University Amsterdam	92.833		63.257
Other	301.810	156.720	393.302
To be raised		458.899	
Unrealised investment result	4.331	30.000	32.511
Interest JWH Initiative	63.802	40.000	53.833
Investment expenses	-14.227		
Other revenue Both ENDS	12.264	10.000	44.542
TOTAL REVENUE	7.061.186	7.521.743	3.824.735
EXPENSES			
FGG Alliance members	3.456.267	4.242.140	
Water			
Direct costs	247.920	194.025	277.006
Support costs	305.858	405.703	297.689
Land Use			
Direct costs	1.011.252	679.354	1.143.759
Support costs	568.169	441.034	352.569
Capital Flows			
Direct costs	164.706	168.670	267.143
Support costs	416.339	521.878	389.613
Other			
Direct costs	360.918	185.000	341.528
Support costs	96.577	132.276	168.530
Expenses acquisition			
Income fundraising	65.204	65.000	9.214
Revenue activities third parties	60.619	107.764	40.950
Management and administration	457.021	485.900	401.337
TOTAL EXPENSES	7.210.850	7.628.743	3.858.346
RESULT	-149.664	-107.000	-33.611
Appropriate of:			
General reserve Both ENDS	16.067	40.000	65.246
General reserve JWH Initiative	-165.731	-147.000	-98.857

INDEPENDENT AUDITOR'S REPORT

To: the Management of Stichting Both ENDS, Amsterdam.

Report on the financial statements

We have audited the accompanying financial statements of Stichting Both ENDS, Amsterdam, which comprise the balance sheet as at 31 December 2011, the statement of income and expenses for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

Board's responsibility

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

Auditor's responsibility

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

In making those risk assessments, the auditor considers internal control relevant to the foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the foundation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by board, as well as evaluating the overall presentation of the financial statements.

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

Opinion with respect to the financial statements

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Both ENDS, Amsterdam, as at December 31, 2011 and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions".

Amsterdam, 1 May 2012


Dubois & Co. Registeraccountants

Signed on original by:
M. Karman

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