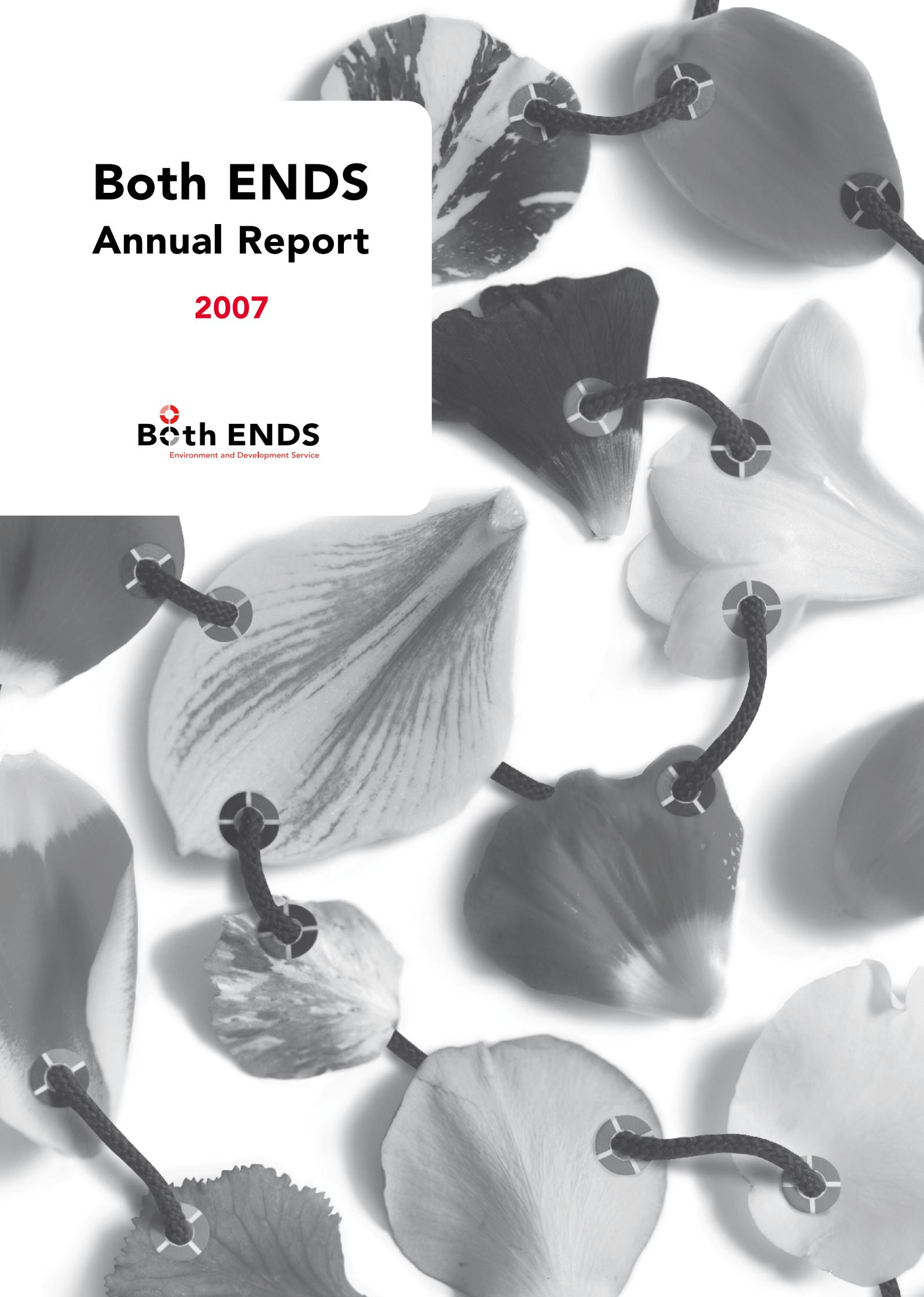


Both ENDS Annual Report

2007

 **Both ENDS**
Environment and Development Service





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This annual report presents details of Both ENDS' collaboration with a large number of Civil Society Organisations (CSOs) from developing countries, or 'the South', the Netherlands and elsewhere. These CSOs serve a wide range of constituencies; only through partnership with them we can pursue our mission. We feel privileged to share their agenda and to join forces with the people in these organisations. Both ENDS and our partners also benefit from the generous financial support offered by our financiers for which we express our great appreciation.

**Both ENDS**
Environment and Development Service

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Jilt Sietsma
Sanderijn van Beek
Mandy Ruimveld
Peter Mazurel
Adriana Maria Martinez Alvarez
Catalina Cock
Piet Vroeg
Willem Drent

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What does Both ENDS mean?

The acronym ENDS stands for Environment and Development Service. However, the literal meaning of 'both ends' is almost as important. Both ENDS aims to make connections between both ends: 'the North' and 'the South', rich and poor, between the powerful and the powerless, global and local, and between initiatives in the South that wouldn't normally find each other. Both ENDS also links the interests of the environment and development, because development simply isn't possible in a ruined environment, and without development there's no interest in the environment.

The environment is one of the main pillars of development and is the key resource of most poor people, think of farming, livestock production and fishing. Consequently, Both ENDS strongly believes that the environment lies at the heart of social and economic development.

Strategy

Both ENDS develops long-term relations with civil society through three interdependent strategies, managed by three staff teams: Direct Services; Strategic Cooperation and Policy Development.

- **Direct Services:** CSOs from all over the world approach our 'service team' with a large variety of requests related to sustainable development. These include: help with finding financial support; collecting information on specific subjects and assistance in networking with other organisations. This direct services work enables us to keep an eye on the ever-changing concerns of environmental and development groups in the South;
- **Strategic Cooperation:** staff within this team maintain links with some 100 strategic partners with whom we share a common agenda on issues such as sustainable land use and integrated water management. The cooperation is based on exchanging expertise and building alliances to improve the effectiveness and efficiency of CSOs in the South, be they locally or regionally oriented;
- **Policy Development:** this team monitors national, regional and international policy agendas and processes related to sustainable development, and provides analyses on active engagement to civil society. The team promotes CSO participation in policy and decision-making processes.

Mission

Both ENDS strives for social justice and a sustainable environment by connecting and empowering Civil Society Organisations as the key players in poverty reduction, and the improvement of environmental governance.

The only way of achieving social justice and a sustainable environment is to guarantee people's access to, and democratic control over, their natural resources such as water and land. Both ENDS is convinced that Civil Society Organisations (CSOs) play a key role in realising this. CSOs include indigenous groups; women's organisations; trade unions; youth platforms and farmers' collectives. They have close relations with the communities that directly experience the impact of current globalisation and development processes.

Both ENDS acts as:

- A broker and facilitator that strengthens civil society in developing countries with sources of knowledge; information; the exchange of ideas and networking;
- An advocate in the Netherlands, Europe and at international institutions for changes in policy that will ensure the inclusion of today's' disempowered groups in national and global policy processes, thereby contributing to social justice and sustainable development.

Foreword

In 2007 Both ENDS celebrated its 21st anniversary in grand style. Both ENDS was created in 1986 with a unique mission: to serve as a broker responding to the increasing demand for support from Civil Society Organizations, particularly in the South, working on environmental and social equity challenges. In our world, millions of people depend directly on the world's natural resources for their livelihoods. We live in a Fool's Paradise, where unsustainable use of ecosystems continues to accelerate. Market failures, ineffective governance and unsustainable consumption all contribute to the growing disparities between those who enjoy secure access to natural resources, know how, capital and markets and those who do not.

The reliance of poor people on ecosystem services is rarely measured and is typically overlooked in statistics and poverty assessments. Our partner organisations witness how environmental degradation affects poor people and how they lack legal ownership and are politically marginalised. Scientific research shows how these trends affect the one billion poorest people in the world, mostly living in rural areas and directly dependent on croplands, rangelands, rivers, seas and forests.

Having started as a *broker*, Both ENDS has become a *partisan*, developing and driving an agenda to empower the most vulnerable, those who lose most from environmental degradation and exclusion. Together with many CSO partners and others from science, government and the private sector, we develop innovative ways of helping CSOs to participate in national and international debates. This includes showing the wider relevance of locally discovered solutions. Field level schemes and policy advocacy each play a key role in creating a more sustainable and just world.

2007 was an inspiring and rewarding year for Both ENDS. We celebrated our 21st anniversary with friends and partners worldwide. We are really proud of a new and stable network of partner organizations. Both ENDS was awarded the Ecological Restoration Prize by Arbofilia in Costa Rica. We launched the Joke Waller-Hunter Initiative for Young Environmental Leadership. As always we were privileged to work with people who are committed to just and sustainable development. Continuing support from our donors enabled us to contribute to positive change. In offering you this report, we invite you to share our successes and common challenges.

Sjef Langeveld, Director
Jacqueline Rijdsdijk, Chairman of the Board

Making both ENDS meet for a better environment

By Vince Michael Docta, (NTFP-Exchange Programme for South and Southeast Asia, the Philippines)

Since 1986, Both ENDS has been working to strengthen environmental NGOs in developing countries. The core of Both ENDS' activities is making connections - between South and North, environment and development, and different sectors of society. It plays a key role in supporting individuals and social organisations that focus on ecological sustainability and social justice.

it also sponsors internships, on-the-job training, action research and related learning experiences. The late Joke Waller-Hunter bequeathed her estate to Both ENDS with clear instructions that it be used for "capacity development of environmental organisations in developing countries". This has led to the Joke Waller-Hunter Initiative, to develop leadership skills in Southern NGOs.

In 2007 Both ENDS celebrated 21 years of existence and invited its partner NGOs to a week-long celebration, to strengthen ties within the network and to plan future efforts. It was an honour and privilege to attend this event and to see both ends: rich and underprivileged, powerful and powerless, north and south come together and make plans for another 21 years (and more!)

(This is an abridged version of an article that appeared in Voices from the Forest, No. XII, May 2007, NTFP-EP)

6 Both ENDS has a long history of collaboration with the Non-Timber Forest Products Exchange Programme (NTFP-EP), providing advice and guidance and supporting the network's advocacy work and fundraising efforts. It has been instrumental in bringing the issues of the network to influential Northern players.

Not only does Both ENDS support inspiring, people-oriented examples of sustainable development and viable alternatives to often harmful mainstream approaches,



Both ENDS at a glance in 2007: highlights, achievements and focal points

THEME: LAND



DRYLANDS: BUILDING STRONG NETWORKS ON DRYLAND POLICIES

Desertification refers to the degradation of drylands, the arid and semi-arid regions such as deserts, grasslands and savannahs, which cover over one third of the global land surface. Close to one billion people depend directly on dryland ecosystems and crops for their livelihoods. Climatic changes and destructive land use mean that drylands are degrading faster than ever. Developing countries bear the heaviest burden of this process, resulting in poverty, migration and economic losses. In many parts of the world local farmers' organisations and other civil society organisations (CSOs) developed new land management strategies. Their successes need to be highlighted and brought to the attention of policy makers and stakeholders to promote their replication and inspire policy change.

In 2007 Both ENDS initiated the DryNet project with 16 CSOs in 14 different countries, including Iran, Chile, Kazakhstan, Turkey and Mauritania. This project aims to strengthen local and national civil society networks through skill training and joint learning to enable CSOs to more effectively influence dryland development policies. The project is facilitating civil society to develop a distinct view on dryland development via a joint website and a newsletter, that documents success stories and joint research.

CSOs AND SCIENTISTS JOIN FORCES ON DRYLANDS

Both ENDS and a French CSO partner, Centre d'Actions et de Realisations Internationales (CARI), joined the international DESIRE consortium, which involves 24 scientific institutions. This research project, led by Alterra, Wageningen, aims to establish promising alternative land use and management conservation strategies through close cooperation between scientists and stakeholder groups in desertification 'hotspots' around the world. DESIRE will develop recommendations for preventing and remedying desertification by cross linking the latest scientific insights with local knowledge. The project will result in a series of practical guidelines for good agricultural practices and environmental management. The role of Both ENDS and CARI is to facilitate dialogue between local land users, other stakeholders and the scientific partners and to ensure that both practitioners and policy makers can make optimal use of the research results. The challenge lies in creating common ground where scientific theory and insights as well as the interests and know-how of local stakeholders enrich each others' work.



REGREENING THE SAHEL

The dryland environment in the African Sahel continues to degrade unabated, with negative impact upon the food security of communities. Recent studies on long-term trends in agriculture and environment in Niger and Burkina Faso indicate positive trends, particularly in areas of high population density. In Niger substantial re-greening took place since the mid 1980s. Farmers spontaneously began to protect and manage regeneration on their land, with CSO support. This happened on an unprecedented scale with five million hectares of land restored, increasing biodiversity and soil resilience. It enables families to achieve food security, improve levels of nutrition, and reduce infant mortality, vulnerability to drought and conflicts between herders and farmers (courtesy Chris Reij).

These farmer led interventions have a great potential to inspire land users and policy makers in other parts of the Sahel. Both ENDS is a co-founder of an alliance of CSOs and national research institutes from Mali, Niger, Burkina Faso and Senegal who work together with institutes like the Free University of Amsterdam and IIED (International Institute for Environment and Development, UK) to stimulate such methods.

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The European Commission commissioned a team of experts put together by Both ENDS to review the Commission's activities and support provided to combat desertification in Asia, Latin America and the Caribbean, and Central and Eastern Europe. This report was presented to the United Nations Convention to Combat Desertification Review Committee (UNCCD-CRIC).



TOWARDS ECOLOGICAL RESTORATION: ANALOGUE FORESTRY

Both ENDS supports the IAFN, the International Network for promoting 'Analogue Forestry', which is a land and forest restoration technique. We work with partners to promote this method of restoring land improving farmers' livelihoods, increasing production, and to gain wider recognition for certified Forest Garden Products. Our support is mostly focused on introducing Analogue Forestry to other regions, mainly by arranging exchange visits between African and Sri Lankan organisations and training trainers and farmer groups. One training event in Costa Rica, organised with the renowned research institute CATIE, provided training to staff of CSOs and universities and led to the development of a curriculum on Analogue Forestry for university students.

To gain wider recognition of the effectiveness of Analogue Forestry, Both ENDS and the Neosynthesis Research Institute (NSRC) undertook an evaluation of the social, economic and ecological impacts of Analogue Forestry projects in Sri Lanka. It found convincing evidence of substantial increases in biodiversity and immediate improvements in the livelihoods of local farming communities. The same evaluation framework will be applied in evaluating Analogue Forestry in other countries.



CREATING VALUE THROUGH NON-TIMBER FOREST PRODUCTS

Both ENDS is working together with the Non-Timber Forest Products Exchange Programme (NTFP-EP), Cordaid and ProFound to assist local partners in the assessment of strategic key players and products in selected regions of Kalimantan, Indonesia. The aim is to develop economically viable alternative options to the continued expansion of palm oil plantations. Local advocacy efforts, supported by Both ENDS' partner NTFP-EP, led 52 indigenous village leaders in Malinau District, West Kalimantan, to close ranks against the advance of palm oil plantations in their region. Following intensive negotiations within the villages, and with the District authorities and other agencies, the village leaders issued a joint statement closing an estimated two million hectares of forest from clearance for palm oil plantations. The villages are now exploring ways to intensify sustainable management and market NTFPs and agro-forestry products. Although the villagers will need to sustain their advocacy to keep the plantations at bay, their concerted actions have so far positively affected the livelihoods, self-determination and culture of over 5000 people.



THE POLOVARAM DAM PROJECT

The Polovaram irrigation and power project in Andhra Pradesh, India, is highly controversial. The dams in the Godavari River will create enormous reservoirs that will destroy livelihoods (mostly those of indigenous - Adivasi - people), lands and forests in Andhra Pradesh. It will submerge large parts of protected forests in the States of Orissa and Chattisgarh. Some 200,000 people will be displaced and a substantial part of the Papinkonda Wildlife Sanctuary will be submerged. The project is strongly promoted by the government of Andhra Pradesh, but does not have the support of the governments of Orissa and Chattisgarh. The whole project, which is part of India's National River Linking Project, has many defects. Apart from its failure to receive agreements from all the states involved, there are concerns about the hydrological data for the design of this project, the validity of the Environmental Impact Assessment and the rehabilitation plans. Local people, CSOs and international research institutes oppose the plan for a combination of these reasons. Both ENDS is supporting the legal side of the campaign on the grounds of biodiversity depletion and environmental destruction.

LAND RIGHTS

Both ENDS focuses its land rights work on local struggles - against displacement, land grabbing and the destruction of local peoples' natural environments. We support groups and local communities in Africa and Asia in their attempts to achieve secure land tenure in the face of threats to their traditional (user) rights. One remarkable example is the lobbying by Both ENDS' Nigerian partner Rainforest Resource and Development Centre (RRDC) against the Chinese logging firm WEMPCO. RRDC successfully proved that WEMPCO was logging forests illegally and evading tax. This resulted in the government closing down WEMPCO's logging operations in Nigeria. The government is now supporting policies to promote ecotourism and forest protection in the area.

Both ENDS' partner LEAF (Legal Environmental Advisory Forum) in Central India has continued to extend legal support to Adivasi community members accused of forest encroachment and has also played a mediating role in conflicts between communities over user rights claims. This year, LEAF dealt with over 200 legal cases. It assisted communities in protecting three sacred groves - important biodiversity refuges - and restoring over 200 acres of forests. Five villages have developed tree nurseries and villages and are restoring neighbouring areas of degraded forest.

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FAIR FLOWERS AND PLANTS

Both ENDS is one of the initiators of the international Fair Flowers Fair Plants (FFP) label, which is the public face of several different business-to-business certification schemes for more sustainably produced flowers, plants and foliage. FFP emerged in 2005 as a multi-stakeholder initiative, where producers' and traders' organisations, trade unions and CSOs from all over the world join forces to pursue a common goal: giving an incentive (through visibility in the market) to flower producers to demonstrate their responsibility towards flower workers and their surroundings.

Both ENDS chairs the Board, which represents different stakeholder groups, and a member of the Committee of trade unions and NGOs from producing and consuming countries. In 2007 agreement was reached over harmonising certification programmes with FFP standards. After some changes the MPS-Socially Qualified certification scheme was accepted. FFP expanded into several countries including Italy, Uganda and Zambia.

THE SOY COALITION

Soy has a high protein and oil content and over 60% of global soy production is used as animal feed; the Netherlands are a major importer. Both ENDS hosts the Dutch Soy Coalition, which consists of ten Dutch CSOs joining forces to address the social and environmental impacts of producing, processing, transporting and consuming soy. This year, the Soy Coalition intensified its focus on consumer awareness, government regulation and on pressuring companies to source responsibly produced soy. Five Dutch companies are currently sourcing 'responsible' soy following the 'Basel criteria'. While a start, this only represents 1% of total Dutch consumption. Following intensive lobbying from the Soy Coalition, and the publication of a briefing paper, a Dutch parliamentary debate led to the passing of motions calling for a ban on importing soy from deforested areas and support for sustainable, regionally produced animal feed. The Soy Coalition's effectiveness has prompted a PR counterattack from Brazilian soy producing companies, which organised promotion tours throughout Europe in an attempt to counter the negative image of soy and to protect their export markets. During this tour the Soy Coalition met with representatives from the Brazilian soy industry, allowing us to voice our concerns. The soy issue is becoming increasingly complex, with the growing demand for biofuels putting even more pressure on productive land and with expanding soy production claiming additional control over vital natural resources.

PALM OIL

The growth in the demand for and price of palm oil was unprecedented, partially due to the increased demand for biofuels. This led to the expansion of plantations, particularly in Asia but also in Latin American and African countries. These developments are often accompanied by severe human rights abuses and ecological destruction.

In 2007 Both ENDS coordinated the Dutch NGO Platform on Palm Oil, aiming to stimulate, facilitate and coordinate Dutch CSOs to collaborate and initiate targeted actions. Dutch civil society is at the forefront of highlighting the palm oil issue, striving for sustainable solutions, notably through the Round Table on Sustainable Palm Oil (RSPO).

Both ENDS works with Dutch and Asian partner organisations to support local resistance to destructive plantation development and claims by local communities for compensation for the loss of land and livelihoods. We cooperate closely with the Indonesian Sawit Watch and the palm oil smallholders' association (SPKS) in the intensive and ongoing attempts at conflict resolution between plantation companies and local communities and have prepared and proposed a dispute settlement working group within the RSPO framework.

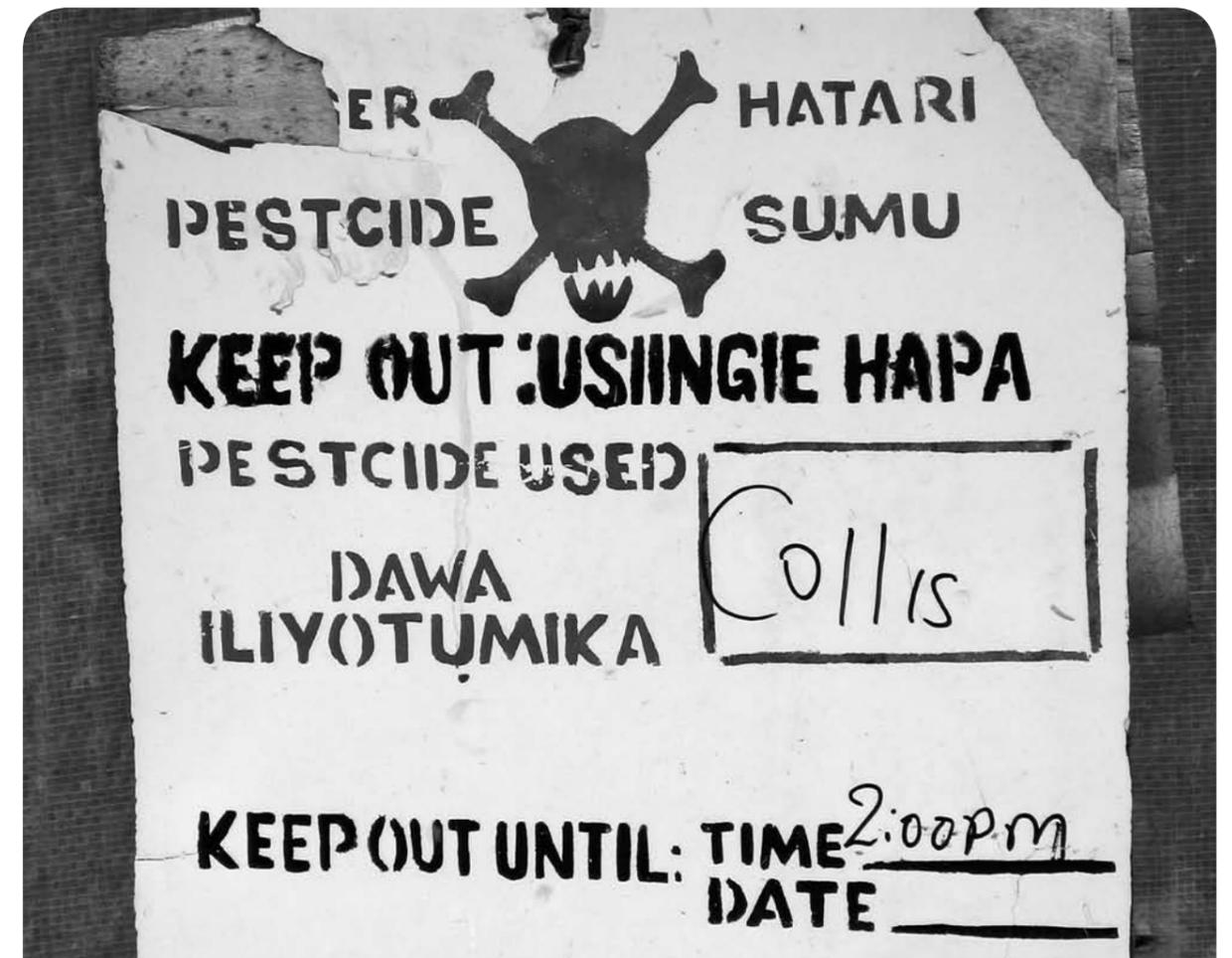


BIOFUELS: FOR BETTER OR FOR WORSE?

Both ENDS is keen that European policy decisions about biofuels take into account the various views and concerns of different stakeholders in producing countries in the South. To this end we involve Southern experts and CSO partners in the policy debates that take place in the Netherlands and in Europe. We invited the African Biodiversity Network to conduct an assessment of biofuel development trends in Africa, looking at the actors, their objectives and the likely impacts – both positive and negative – on land and people. One clear finding was that, with few exceptions, the biofuel arena is dominated by larger commercial companies which, by and large, are primarily interested in acquiring land, export opportunities, tax breaks and subsidies and have little interest in backyard farming and rural energy provision. Our partners point out that European targets for increased application of biofuels and subsequent demand for these products is leading to biofuel projects that give rise to serious land conflicts and endanger poor communities' fuel and food security and access to other basic essentials, as well as threatening biodiversity. We are concerned that the current focus in Southern countries on exporting biofuels to meet European biofuel targets is in conflict with the objectives of meeting local and national energy and food needs in the South, and raised the issue with policy makers and the private sector.

PUBLIC PRIVATE PARTNERSHIP: THE FOREST GARDEN TEA PROJECT IN SRI LANKA

With support from the Dutch Ministry of Foreign Affairs, Both ENDS entered into a Public-Private Partnership with Sri Lanka's largest tea producing company, a local CSO, a cooperative of smallholder tea growers, a Dutch marketing consultant and local Sri Lankan government institutions. The aim is to up-scale an application of the Analogue Forestry land and biodiversity restoration method in a commercial tea setting. Part of the tea plantation and the smallholdings will be converted into Forest Tea Gardens, producing certified socially and environmentally responsible tea. The project aims to increase biodiversity in the area and improve hydrological conditions. At the same time the farmers and estate workers will increase their food security and income through production of Forest Garden Products in their home gardens, and by raising cattle for compost and dairy products. We want to have the tea on the international market within three years.



THEME: WATER



THE RIGHT TO WATER

Both ENDS continues to focus part of its policy work on the realisation of the Right to Water. Together with Simavi, the international Freshwater Action Network and the Swiss-based Centre on Housing Rights and Evictions, we approached the Netherlands Minister for Development Cooperation to urge for international recognition of right to water. In October 2007, the Ministry organised a workshop to identify possible actions to support right to water. Both ENDS is focusing on proposals for action in a number of pilot countries and is lobbying the World Bank and other fora to embrace and operationalise this key principle.

INTEGRATED RIVER BASIN MANAGEMENT IN INDONESIA

In cooperation with our long-standing partner Gokumh (India), we are working on testing the merits of the Negotiated Approach to Integrated River Basin Management (IRBM) as a methodology for empowering local people. The increasing number of local actors involved in the approach supports our idea that the Negotiated Approach is a valuable tool that enables local CSOs to upscale their activities to higher policy and geographic levels.

A capacity building process launched in Indonesia in 2006 with support from the International Union for the Conservation of Nature, IUCN-NL, is already showing tangible results. Both ENDS partner Telapak and its local CSO partners became accepted actors in water management in Indonesia. Following discussions with the Dutch embassy in Jakarta and the World Bank, the latter decided to involve Telapak in the design of a framework for increased civil society participation and capacity building programmes for local civil society actors and water users.

In three basins in South, and Southeast Sulawesi and Bengkulu (Sumatera), Telapak's local partners are implementing longer-term IRBM strategies. These strategies follow the principles of the Negotiated Approach with participatory, multi-stakeholder planning, in-depth analysis and assessment of the basins, and capacity building in economic empowerment to alleviate poverty. This approach attracted the interest of major local stakeholders, including government institutions, water companies, universities, and governments in the neighbouring districts.

ADAPTING TO CLIMATE CHANGE

The effects of climate change are already being felt, especially by local communities in developing countries, who are having to adjust their livelihood practices so as to cope with erratic rainfall and draught. Both ENDS initiated a joint project with nine civil society organisations working on adaptation to climate change in different countries in Africa, Asia and Central and South America. The project reviewed local adaptation strategies, analysed the current international debate from a local perspective, and provided a series of policy recommendations aimed at experts, donors and policy makers. The project clearly shows that experiences of local communities and CSOs in coping with and adapting to climatic changes provide an important source of knowledge for policy development, at both national and international levels. Both ENDS shared these insights, in a debate with the Netherlands Minister for the Environment at the 'Schokland conference' and co-hosted an event to increase awareness about the risks of climate change that was primarily targeted at the development cooperation community.

THE BANGLADESH PLATFORM ON DEVELOPMENT COOPERATION AND HUMAN RIGHTS

Both ENDS took part in the platform of Dutch donor agencies and CSOs working with partners in Bangladesh (BOOM). This platform allows for an exchange of information about Bangladeshi experiences, acts as a sounding board to the Dutch embassy in Dhaka and maintains regular communication with the Dutch Ministry of Foreign Affairs. In January 2007 the platform was alerted that the director of one of our partner organisations, a renowned expert on water management who is a well known speaker on the challenges of water management in Bangladesh, was captured and tortured by a branch of the military forces. This human rights violation was drawn to the attention of the Dutch government, the Dutch embassy, and the EU. The interim government of Bangladesh was urged to ensure that adequate medical care was provided and that the victim be released from prison, what indeed actually happened.

THEME: CAPITAL



CLIMATE AND THE CLEAN DEVELOPMENT MECHANISM

In 2007 the market for investments in projects in developing countries to obtain emission reduction credits expanded substantially. Both ENDS examined the official market, established under the Clean Development Mechanism (CDM) of the Kyoto Protocol, and the voluntary market for CO₂-offsets, in response to requests for an analysis of the impacts of CDM projects supported by the Netherlands Government. At the UN Framework Convention on Climate Change in Bonn, Both ENDS supported calls from CSOs to revive an international CDM Watch facility that could monitor the implementation of CDM policies and projects and engage in policy advocacy with relevant authorities. We presented concerns about the very limited contributions of CDM to sustainable development and possible 'leaks' in its climate integrity at an international meeting on CDM in Brussels. At a Political Café in October we highlighted the role of the World Bank in purchasing CERs (Certified Emission Rights) for the Dutch government. We also raised concern about emission trading schemes – particularly forest based carbon offsets – were raised in two interviews on national television and a letter to the editor of the leading Dutch financial newspaper.



EXPORT CREDIT AGENCIES

In January 2007, Both ENDS published a briefing paper, *Balancing Risks*, which highlights how Export Credit Agencies (ECAs) could limit their negative social and environmental impact and make a genuine contribution to sustainable development. This paper has been widely distributed among NGO partners and policy makers. A joint lobby with Jubilee Netherlands and the Evert Vermeer Stichting (EVS), led to the organisation of an expert meeting on the Dutch export credit facility for Dutch members of parliament on June 13. This meeting highlighted the lack of transparency about the facility's financial performance and the practice of reporting the cancellation of export credit debt under Official Development Assistance (ODA).

Both ENDS is a member of the advisory committee of the international ECA-Watch network. We continued to challenge the artificial inflation of ODA through the inclusion of substantial export credit debt cancellations. A discussion paper on this topic was presented at the ECA-Watch strategy meeting in July in Lisbon. In November Both ENDS and other ECA-Watch members walked out of a consultation meeting with the OECD's Export Credit Group in protest against the lack of dialogue and exchange on this topic during the formal consultations. Following this, Both ENDS facilitated a meeting with the Dutch permanent delegation to the OECD to share and explain these concerns. Since then proposals have been submitted to the OECD to enhance the peer review mechanism for the newly revised common approaches to the environment and officially supported export credits.





MONITORING MULTILATERAL FINANCIAL INSTITUTIONS

An important aspect of Both ENDS' approach for monitoring Multilateral Financial Institutions (MFIs) is our focus on supporting and strengthening local CSOs. We work with regional networks that address the practices and regulations of the international financial institutions active in their region. Both ENDS is involved with the CEE Bankwatch Network (covering Central and Eastern Europe) and the NGO Forum on the ADB (Asian Development Bank). Projects addressed by the CEE include the Sakhalin II oil and gas project, which threatens the last 100 Western Pacific grey whales with extinction, and proposed gold mines in Bulgaria, that would use hazardous cyanide technology. In Asia, we supported a CSO campaigning against the Phulbari coal mine project, which threatens over 50,000 people from some 100 villages with displacement.

Activities concerning the Inter-American Development Bank centred around the Initiative for the Integration of Regional Infrastructure in South America. This initiative is promoting mega-infrastructure projects, endangering the local environment. Both ENDS helped document the dam projects on the Madeira River in the Amazon region, working with CSOs to bring the case onto the international political agenda.

At the same time, we worked with Dutch policy makers and Dutch representatives within the MFIs. During MFI Annual Meetings, we organised meetings between affected people and Dutch representatives in these institutions. In the Netherlands we facilitated meetings between Southern CSOs and policy makers and parliamentarians over issues such as the Bujagali dam in Uganda and copper mines in Zambia.

THE MFI INFORMATION CENTRE

Both ENDS hosts the Multilateral Financial Institutions Information Centre, which provides information on projects and programmes financed by the World Bank and other MFIs. This information highlights the social and environmental consequences of these projects through analysis and provoking public debate.

During 2007, the MFI information centre organised a series of 'Political Cafés', where the general public has the opportunity to engage with a panel of experts, often politicians, on pressing issues of sustainable development. In April a Café was held on the plans to build a third dam on the headwaters draining into Lake Victoria in Uganda, despite doubts about the availability of sufficient water to supply this dam. Since it was difficult to have such a public debate on this matter in Uganda, the Political Café offered a timely opportunity for various stakeholders, including the Ugandan CSO NAPE (National Association of Professional Environmentalists), the Ugandan ambassador and a representative of the World Bank, to meet in The Hague. Another political café focussed on deforestation in the Democratic Republic of Congo. Congolese civil society representatives, including a group of pygmy women, engaged in a debate with a correspondent from Le Monde Diplomatique and a World Bank official and expressed their anguish that in the post-war situation the country's forest resources are being destroyed by external market pressures.

The MFI Information Centre also organised an expert meeting on land degradation, which was followed by a Political Café with representatives from Senegal, the International Fund for Agricultural Development IFAD's Global Mechanism, scientific institutions and the Dutch foreign ministry. The debate centred around the question why land degradation (and rural development in general) is receiving less and less attention, despite the fact that the 800 million poorest people, many of them undernourished, predominantly live in rural dry land areas.

At a Political Café in October we highlighted the role of the World Bank in purchasing Certified Emission Rights.



INTERNATIONAL TRADE

In 2007 the European Partnership Agreement (EPA) negotiations with the African, Caribbean and Pacific (ACP) countries took on a new momentum. CSO networks monitored the negotiation process and found a significant discrepancy between the European Commission's public communications and reporting to EU member states and the actual position it took with the ACP negotiating parties.

The EPA 2007 Network, initiated by Both ENDS in 2006, saw a major shift of EPA-related advocacy and campaigning activities. Rather than just targeting the European Commission, we focus more on direct dialogue with individual EU member states.

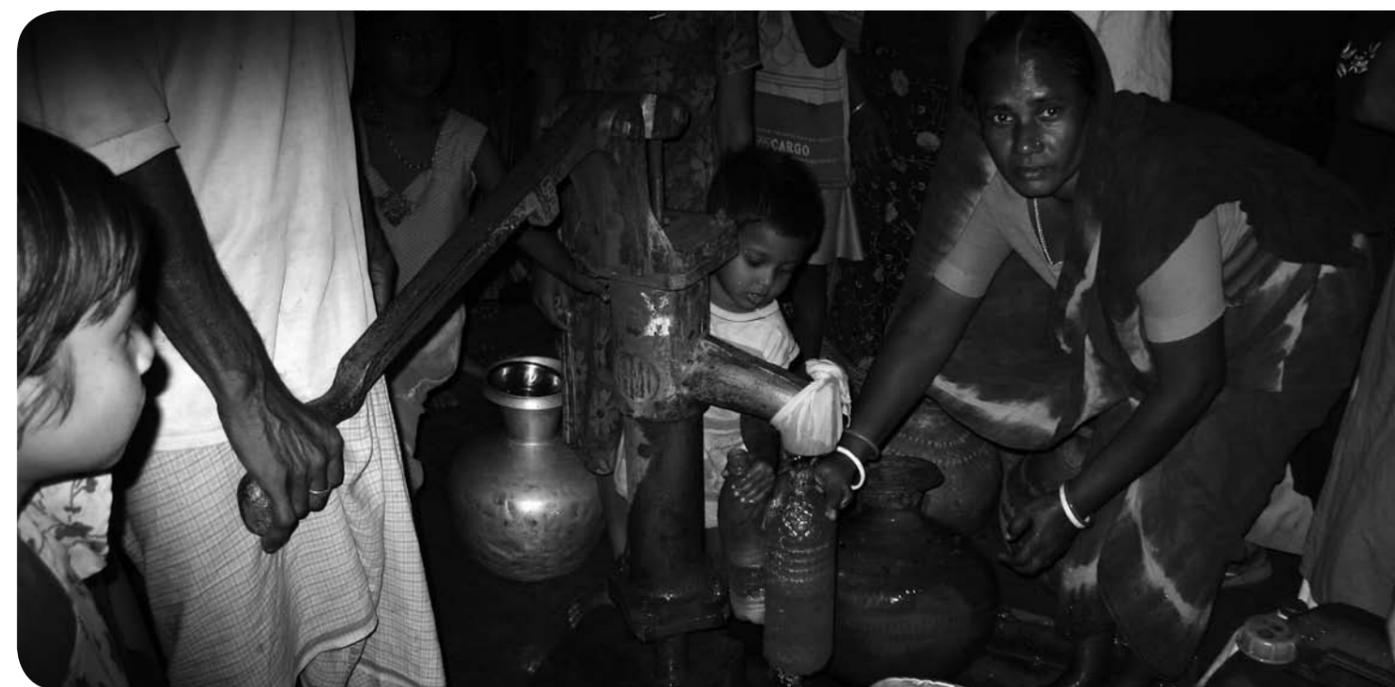
The first joint activity of the network took place on 19 April, when CSO activists in 42 countries staged demonstrations in front of German consulates and embassies to give the (German) EU presidency a 'wake up call'. These and other joint activities were successful in generating a more proactive involvement of member states in the EPA negotiations.

In February, Both ENDS, with partner organisations from Germany and the UK, initiated a new EC funded programme, "Spotlight on Smallholder Farmers in Africa". The project aims to strengthen the voice of African smallholder farmers in EU trade policy making. During the Joint Parliamentary Assembly meeting in Wiesbaden we organised a CSO strategy meeting on EPAs. One of our southern partners was invited to make a presentation to members of parliament from ACP and EU member states. In December, farmers' and CSO representatives from Zambia and Ghana were enabled to present their concerns to the Deutsche Bundestag, explaining the implications of the EPA negotiations for people and the environment in ACP countries.

SUSTAINABLE CAPITAL FLOWS

International flows of capital – whether private, public or a mixture – significantly influence efforts at promoting sustainable development. Development requires finance, but all too often capital flows hinder rather than support processes of sustainable development. Those involved in sustainable development may know about the effects of these flows, but often have little knowledge about the underlying mechanisms.

Both ENDS reviewed joint experiences with partner organisations in three areas: infrastructure investment, the financial mechanisms for tackling climate change, and taxation, and published a briefing paper examining how these capital flows affect sustainable development. The paper argues for stronger safeguards on investment and new and innovative investment packages that are more specifically targeted towards promoting sustainable development.



Other Activities

DIRECT SERVICES

In 2007, the service desk received over 530 requests, mostly from organisations in Asia, followed by Sub Saharan Africa, Latin America and other parts of the world. These included questions about fundraising, advocacy support, information on specific subjects and networking facilitation. In one instance we were able to assist the Association for Responsible Mining to obtaining funding from Solidaridad for its programme. We assisted the Village Education and Economic Development Unit (India) in obtaining funds for environmental education and 'home gardens' at small schools. We also mediated a grant from KICI for the Dutch Foundation, Pygmeeën Kleinood, which supports pygmy groups in the Democratic Republic of Congo. The Both ENDS service desk makes information available through fact sheets, donor newsletters, donor profiles and overviews. This information is much sought after and many recipient organisations expressed their appreciation for the strategic relevance of this service.



GENDER

Both ENDS continues to focus explicitly on the importance of gender equity for natural resource management and sustainable development. An internal gender working group was set up to raise awareness amongst our staff, partner organisations and policy makers; to build expertise and to implement concrete gender mainstreaming activities.

In order to 'walk the talk', we took a critical look at the internal gender performance of Both ENDS itself. This led to a strategy that will further integrate gender issues in various aspects of our work, e.g. on climate change. Contacts were established with gender experts and organisations from the Netherlands and the South to broaden our network and learn more about gender mainstreaming. Meanwhile, we held discussions with our partners on their vision and needs in relation to gender mainstreaming. Despite the existence of many gender checklists, they felt a lack of concrete cases and practical, context-specific tools. We therefore facilitated the documentation of concrete cases of gender mainstreaming at the local level in the field of water and land use management. We also continued to stress the importance of the empowerment of women and female-headed households in the tsunami-affected countries through our joint Green Coast Project, implemented jointly by IUCN-NL, the World Wildlife Fund, Wetlands International and local partners.

BAOBABCONNECTIONS

In 2007 Baobabconnections became a partner in the UN Habitat Safer Cities Programme. This partnership allows us to lead the building of an international youth-led urban development platform. Baobabconnections is a social network on issues of development, globalisation and youth culture that enables young people from different parts of the world, notably from Africa and the Netherlands, to share experiences and take action on issues linked to their own lives and immediate communities. The partnership with the UN makes it possible to reach out to key decision makers who design policies that affect young peoples' lives. We thereby aim to provide a platform for 'youth at risk' to be in direct contact with their local governments through the intermediary role of UN Habitat. Baobabconnections aims to enlarge its own membership and to build relations with other networks. We will continue to offer attractive options to young people and youth groups, such as competitions and action oriented online and face to face seminars.

THE JOKE WALLER-HUNTER INITIATIVE FOR YOUNG ENVIRONMENTAL LEADERSHIP

The Joke Waller-Hunter initiative creates opportunities for individuals affiliated to organisations working on sustainable development. It gives grants to people nominated by organisations from the South, usually from within Both ENDS' own extensive CSO network. These grants are intended to support young leadership development that will contribute to the work of these organisations and the larger CSO movement. The Joke Waller-Hunter Initiative was launched at the 21st anniversary of Both ENDS in March 2007, where the first applicants presented their ambitions and plans in a friendly competition. The audience voted, and Mr Thabang Ngcozela from EMG, South Africa, was honoured with the Joke Waller Hunter Public Choice award. Some 18 grants will be awarded annually, for skill training, sometimes in an overseas environment. This coaching will be provided both by Both ENDS staff and experienced outside trainers.



WEBSITE VISITS

Total hits in 2007:	3.509.062
comparison:	
Total 2006:	3.515.103
Total 2005:	3.160.268
Total 2004:	2.284.494
Total 2003:	1.869.648

Total page views:	1.453.194
comparison:	
Total 2006:	1.519.745
Total 2005:	1.111.676
Total 2004:	676.339
Total 2003:	588.988

Total unique visits:	368.662
comparison:	
Total 2006:	227.823
Total 2005:	145.814
Total 2004:	85.739
Total 2003:	65.450

THE ENCYCLOPAEDIA OF SUSTAINABILITY LEADS TO LONG-TERM PARTNERSHIPS

Both ENDS started the 'Encyclopaedia of Sustainability' in 1998, with generous support from donors. For nearly ten years Oxfam Novib supported the small grants component of this project, allowing Both ENDS to offer seed money and catalytic funds to CSOs to strengthen, document and advocate innovative ideas that promote strategic sustainable development. This enables CSOs to invest in new ideas and respond to urgent and concrete demands and opportunities. The rationale behind the Encyclopaedia still stands: to inspire decision makers, practitioners, CSOs and other actors by providing well documented case studies that convincingly demonstrate the viability and availability of socially, economically and ecologically sustainable strategies for development, as an alternative to destructive 'development' scenarios. This approach is now well integrated in many of Both ENDS' projects and programmes. Over the past ten years, the Encyclopaedia enabled Both ENDS to support and accompany the development of over one hundred unique initiatives worldwide, most of which are documented, translated and widely distributed. Both ENDS facilitated 'Encyclopaedia partners' to present and share their initiatives, experiences, policy proposals and innovative approaches in over 30 key national and international conferences and fora. Over 35 projects and programmes were successfully presented at donor agencies. By making seed money available to strategic interventions, the project acted as a catalyst, enabling partners to leverage substantial funding and support to expand their approaches. At least ten networks of CSOs, working on joint agendas on issues such as infrastructure, non-timber forest products, small-scale mining, integrated river basin management and Analogue Forestry, were consolidated and Both ENDS continues to play a role in these. Three Encyclopaedia partners have received prestigious prizes or awards. Twenty Encyclopaedia partners are currently working on new joint programmes (e.g. on dryland management, trade and river basin management).

INTERNAL ORGANISATION

2007 was Both ENDS' first full year with a new organisational structure with a newly appointed Operational Manager. An organisation-wide evaluation was conducted, followed by an external audit. One key outcome of the evaluation was that Both ENDS has to pursue a stricter and more efficient division of labour and increase clarity about people's responsibilities. As a direct follow up to this observation, we introduced a cycle of performance appraisal and assessment interviews. Both management and staff appreciated the emphasis on more detailed and tailor made feedback and personal development. The next step is to develop the necessary tools for training and human resource development. Both ENDS' management information system was expanded, with the development of a new module for contract management between Both ENDS and third parties, mostly our Southern partners. This aims to ensure efficient and timely disbursement and to standardise administrative processes. Together with other Dutch organisations, Both ENDS started an intensive training process, with the goal of complying with the 'Partos quality standards' by the end of 2008.



Annual Accounts 2007



Annual Report 2007
Balance Sheet as per 31 December in Euros

	2007	2006
Fixed assets		
Tangible fixed assets	64.681	72.254
Financial fixed assets		
Total fixed assets	64.681	72.254
Floating Assets		
Receivable project contributions	457.780	316.074
Debtors and other receivables	84.522	90.159
Liquid means	2.878.842	1.746.306
Total floating assets	3.421.144	2.152.539
TOTAL ASSETS	3.485.825	2.224.793
Short-term debts		
Project funds to be invested	1.185.114	927.408
Creditors	35.281	85.942
Staff expenses due	80.622	85.743
Accruals and deferred income	221.617	261.798
Pension Fund Colland	14.134	0
Pension Fund Natuurmonumenten	0	31.929
Total short-term debts	1.536.768	1.392.820
Equity		
General reserve	163.103	146.973
JWH legacy	1.769.334	670.000
Earmarked funds	16.620	15.000
Total Equity	1.949.057	831.973
TOTAL LIABILITIES	3.485.825	2.224.793

Principles of Validation and Appropriation of the Result

BALANCE SHEET

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 is the depreciation 20% per period, for hardware and software is the depreciation 33% p.p.

Foreign currencies

The balances of liquid means in foreign currencies are valued at closing rate, the rate at the end of the financial year. The expenses during the year are booked at the average calculation rate. Any exchange rate differences are accounting 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'.

Statement of Revenue and Expenditure in Euros

	2007	2006
REVENUE		
Project subsidies and assignments	3.019.270	2.433.956
Legacy JWH	1.156.201	700.000
Other revenue	52.595	67.446
TOTAL REVENUE	4.228.066	3.201.402
EXPENSES		
Indirect expenses		
Staff expenses	1.286.400	1.169.656
Accommodation costs	111.723	112.994
Communication expenses	43.120	40.258
Office costs	35.378	36.420
Organisation costs	100.936	73.139
Travelling and hotel expenses	1.980	3.758
Miscellaneous expenses	134.327	113.215
Total indirect expenses	1.713.864	1.549.440
Direct project expenses		
JWH project	56.867	30.000
Various project expenses	382.804	277.121
Third party funds	957.447	688.709
Total project expenses	1.397.118	995.830
TOTAL EXPENSES	3.110.982	2.545.270
RESULT	1.117.084	656.132
Appropriation of:		
General reserve	16.130	-28.868
Appropriation reserve JWH legacy	1.099.334	670.000
Appropriation fund	1.620	15.000

Principles of Validation and Appropriation of the Result

Other assets and liabilities

All other assets and liabilities are valued at nominal value.

Pension

Both ENDS has its pension scheme placed at the Stichting Bedrijfstakpensioenfondsv Landbouw. The pension is a defined contribution scheme.

RESULT

Third party funding

Third party funding concerns funding that is used directly from the financing of activities of Southern partners. According to the 'Richtlijn Verslaggeving

Fondsenwervende Instellingen' of the Raad voor de jaarverslaggeving, the by Both ENDS awarded third party funds are entered in the statement of revenue and expenditure at the moment the contracts are signed.

Result

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

Explanatory Notes to the Balance Sheet

As per 31 December
2007 in euros

ASSETS				
Fixed assets				
Tangible fixed assets	Office equipment and building		Hardware and software	
	2007	2006	2007	2006
Value end previous financial year	45.950	9.483	26.306	14.626
Purchases	6.615	45.409	15.613	24.605
Depreciation	-12.366	-8.942	-17.437	-12.925
Value end financial year	40.199	45.950	24.482	26.306
Floating assets				
Debtors and other receivables			2007	2006
Debtors			25.961	45.135
Deposit office rent			19.003	19.003
Receivable sums			28.435	15.209
Prepaid expenses			11.123	10.810
Total			84.522	90.159
Liquid means			2007	2006
Cash			1.369	1.136
Current accounts			2.786.473	1.745.170
Total			2.878.842	1.746.306

The liquid means have increased substantially. This is caused by the receipt of the Joke Waller Hunter legacy (1.100.000 euro). The liquid means are at our disposal. The interest has a maximum of 2,4%.

LIABILITIES		
Short-term debts		
Accruals and deferred income		
According to the 'Richtlijn Verslaggeving Fondsenwervende Instellingen' of the Raad voor de jaarverslaggeving, the by Both ENDS awarded third party funds are entered in the balance sheet as a short-term debt.		
Staff expenses due	2007	2006
Salaries and holiday allowance	46.720	41.242
Taxes and contributions	33.902	29.423
Pension fund	14.134	15.078
Total	94.756	85.743
General reserve	2007	2006
Situation start financial year total reserve	146.973	175.841
Addition/withdrawal general reserve	16.130	-28.868
Total	163.103	146.973
Appropriation reserve JWH legacy	2007	2006
Situation start financial year total reserve	670.000	
Addition	1.099.334	670.000
Total	1.769.334	670.000
Appropriation fund	2007	2006
Situation start financial year total reserve	15.000	
Addition	1.620	15.000
Total	16.620	15.000

The appropriation fund is earmarked to the receipt of insecure project income of the Rattan Marketing Project.

Explanatory Notes to the Statement of Revenue and Expenditure

As per 31 December
2007 in euros

REVENUE		
<i>Project subsidies and assignments</i>		
<i>The project subsidies raised 23% compared to 2006. Almost 70% of this increase is used in direct project expenses.</i>		
Other revenue	2007	2006
Non-recurring accounting revenue		
Provision debtor JWH	20.022	38.037
Revenue publications		193
Compensation international guests		355
Other	32.573	28.861
Total	52.595	67.446

EXPENSES		
Staff expenses	2007	2006
Salaries	1.143.220	1.143.220
Other	26.436	26.436
Total	1.169.656	1.169.656

Both ENDS paid 33.687 to buy into the new pension fund: Stichting Bedrijfstakpensioenfonds Landbouw. The costs for acquisition and selection of personnel raised due to the procedure to attract a new director.

Indirect expenses		
Organisation expenses	2007	2006
Accounting/salary accounts	6.659	5.658
Accountant	14.870	19.512
Courses/education	11.518	10.360
Publications	4.022	7.999
Depreciations	29.502	21.867
Jubilee Both ENDS	26.841	
Other	7.524	7.743
Total	100.936	73.139

Direct project expenses		
Various project expenses		
These concerns the costs incurred for projects, excluding wage costs, overhead and third party funding. A breakdown of the project costs can be found in the project summary.		
Third party funding		
Third party funding concerns 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 by Both ENDS awarded third party funds are entered in the statement of revenue and expenditure at the moment the contracts are signed.		
Salary Board and Director		
The members of the Board do not receive payment for these duties. The director received a gross salary of € 81.345 (per year, incl. holiday allowance). The payments for pension in 2006 are € 4858. The director received a reimbursement for public transport, € 5.100.		

RESULT	
The result has the following appropriation: €16.130 positive goes to the general reserve, € 1.620 is a appropriation fund and € 1.099.334 goes to appropriation reserve JWH legacy.	

Projects 2007

Projects / Funders	Budget, investments and financial cover						Balance sheet situation with funders										
				2007			2007			As per 1-1-2008			Through 2007 for substantiation			As per 31-12-2007 Balance sheet	
	Total budget	Invested through 2005	Budget for 2006 and further	Staff & overhead	Various project costs	Third party funds	Total invested	Financial cover	Budget for coming years	Total budget	Total invested grants	Received	Project money to be invested	Project money to be received			
TMF Programme - Water Management	653.069	475.242	177.827	117.232	13.046	47.549	177.827	177.827		653.069	653.069						
TMF Programme - Capital Flows	1.065.068	810.430	254.638	197.744	29.388	27.506	254.638	254.638		1.065.068	1.065.068						
TMF Programme - Land Use	1.304.889	896.226	408.663	249.177	34.848	124.638	408.663	408.663		1.304.889	1.304.889						
TMF Programme - Urban Sustainability	40.803	40.803	0				0	0		40.803	40.803						
TMF Programme - Food Sovereignty	329.439	202.661	126.778	106.459	4.370	15.949	126.778	126.778		329.439	329.439						
TMF Programme - Organisational Development	143.465	86.295	57.170	30.164	27.006		57.170	57.170		143.465	143.465						
TMF Programme - Direct Services	538.580	368.997	169.583	169.583			169.583	169.583		538.580	538.580						
SUB TOTAL TMF Programme DGIS	4.075.313	2.880.654	1.194.659	870.359	108.658	215.642	1.194.659	1.194.659	0	4.075.313	4.075.313	3.901.785		173.528			
MFS Programme 2008-2010 / DGIS	4.715.181	0	4.715.181	0	0	0	0	0	4.715.181	4.715.181	0	765.775	765.775				
Baobabconnections.org / ICCO, Cordaid, DGIS/ICCO, Cordaid, DGIS	1.221.320	974.950	246.370	111.845	58.455	16.070	186.370	186.370	60.000	1.221.320	1.161.320	1.092.425		68.895			
Rattan marketing project / SHK Kalimantan	28.830	20.275	8.555				0	0	8.555	28.830	20.275	0		20.275			
Globalising Trade Justice / ZNF	240.000	240.000	0				0	0	0	240.000	240.000	168.000		72.000			
EU Trade - Germanwatch / EU (Germanwatch)	146.841		146.841	20.700	4.884		25.584	25.584	121.257	146.841	25.584	42.323	16.739				
Vrijhandel Voorbij! / Oxfam Novib	50.244		50.244	16.650	324		16.974	16.974	33.270	50.244	16.974	50.040	33.066				
Towards sustainable international capital flows / VROM	75.000	9.991	65.009	35.656	8.937		44.593	44.593	20.416	75.000	54.584	60.000	5.416				
Import Biomassa: input aan maatschappelijke discussie vanuit de optiek van producentenlanden / VROM	85.125	81.674	3.451		3.451		3.451	3.451	0	85.125	85.125	80.869		4.256			
Local experiences shape national and international adaptation debates / VROM	71.103	9.232	61.871	29.153	8.718	24.000	61.871	61.871	0	71.103	71.103	59.568		11.535			
CSO leadership in adaptation to climate change / Oxfam Novib	54.950	0	54.950	19.533		32.661	52.194	52.194	2.756	54.950	52.194	54.950	2.756				
Cordaid samenwerking / Cordaid	129.075		129.075	29.780			29.780	29.780	99.295	129.075	29.780	30.000	220				
Encyclopedie fase III / Oxfam Novib	207.564	182.159	25.405	354	10.742	14.309	25.405	25.405	0	207.564	207.564	201.568		5.996			
Desire / Alterra	200.000		200.000	21.300	5.584	732	27.616	27.616	172.384	200.000	27.616	54.600	26.984				
Drynet / EU	2.494.000	5.031	2.488.969	130.775	79.718	362.548	573.041	573.041	1.915.928	2.494.000	578.072	657.594	79.522				
MFI reform programme / CS Mott	180.779	0	180.779	80.244	7.818	5.659	93.721	93.721	87.058	180.779	93.721	180.779	87.058				
PPP: Fair Flower Fair Plants / DGIS	1.115.545	239.119	876.426	152.161	64.580	103.047	319.788	319.788	556.638	1.115.545	558.907	590.000	31.093				
PPP: Forest Garden Tea / DGIS	742.680	0	742.680	9.368			9.368	9.368	733.312	742.680	9.368	104.722	95.354				
Green Coast / Wetlands International	80.825	54.554	26.271	16.521		9.013	25.534	25.534	737	80.825	80.088	76.883		3.205			
Koningsschool / Stichting School van Z.M. koning Willem III en H.M. Koningin Emma der Nederlanden	130.448	63.146	67.302	1.960		46.701	48.661	48.661	18.641	130.448	111.807	114.371	2.564				
Capacity building / PSO	120.049	119.002	1.047	1.047			1.047	1.047	0	120.049	120.049	111.390					
Palmolie / IUCN, WWF, Novib	95.850	0	95.850	30.650	3.422		34.072	34.072	61.778	95.850	34.072	46.000	11.928	8.659			
Soja (secretariaat) / Cordaid, DGIS, ICCO, Fairfood, Milieudefensie, Solidaridad, Stichting Natuur & Milieu, WWF	233.021	126.908	106.113	65.592	5.622	25.539	96.753	96.753	9.360	233.021	223.661	228.021	4.360				
European ECA Campaign / FERN	37.386	24.122	13.264	13.154	110		13.264	13.264		37.386	37.386	37.386					
CRIC evaluation / Atos Belgium	64.750	23.122	41.628	5.811	2.728	24.858	33.397	33.397	8.231	64.750	56.519			56.519			
Climate Risk Project / ETC	24.516	17.813	6.703	6.014	689		6.703	6.703	0	24.516	24.516	24.516					
To go with the flow / ICCO	26.762	575	26.187	968		2.940	3.908	3.908	22.279	26.762	4.483	26.762	22.279				
Be in Balance / Cordaid	85.000	1.290	83.710	3.713		50.000	53.713	53.713	29.997	85.000	55.003	55.000		3			
NTFP Kalimantan / Cordaid	27.352		27.352		6.771	19.379	26.150	26.150	1.202	27.352	26.150	17.380		8.770			
Other small projects / EVS, ICCO, IUCN NL, IVM, Remonstrandse broederschap, University Tilburg, WASTE, WWF MPO	39.588	27.935	11.653	5.711	1.593	4.349	11.653	11.653		39.588	39.588	15.449		24.139			
TOTAL	16.799.098	5.101.552	11.697.546	1.679.019	382.804	957.447	3.019.270	3.019.270	8.678.276	16.799.098	8.120.822	8.848.156	1.185.114	457.780			

Project Grants

Funder	2007	2006
DGIS	1.611.110	1.199.203
European Union	573.041	5.031
Cordaid	206.971	117.095
VROM- Senter/Novem	109.915	281.341
NOVIB	94.573	137.195
C.S. Mott Foundation	93.721	101.730
ICCO	84.483	95.575
Koningschool	48.661	39.409
Atos Belgium	33.397	23.122
Alterra	27.616	
German Watch	25.584	
IUCN NL	25.575	54.754
Wetlands International	25.534	28.004
WWF	17.271	9.000
FERN	13.264	16.315
ETC	6.703	17.813
Universiteit Tilburg	5.129	
Solidaridad	5.000	8.515
Stichting Natuur & Milieu	3.500	
Milieudefensie	2.500	
FairFood	2.500	
EVS	2.175	
PSO	1.047	125.502
ZNF		60.009
SHK Kalimantan		8.853
HIVOS		39.400
ITDG		19.962
Greenpeace		12.000
WASTE		8.085
UNEP		5.822
Kerkinactie		5.000
CARI		4.000
Nedworc		2.630
WUR/Alterra		2.499
CUTS		1.820
IVM		1.729
CML		1.474
Jubilee		1.069
TOTAL PROJECT GRANTS	3.019.270	2.433.956

A big thank you

Both ENDS is grateful for the generous support made available by our donors. Our application under the MFS-financing scheme of the Netherlands Ministry of Foreign Affairs was approved, covering the period of 2008-2011. We were able to secure programme funding by the Ministry of the Environment VROM. Through our membership of PSO, we were able to provide a number of our partners with financial support for capacity building. The European Commission, IUCN-NL, CS Mott Foundation, OxfamNovib, ICCO, Cordaid, WWF_Netherlands, Alterra, Wetlands International and other donors and partner organisations listed above enabled Both ENDS to intensify our work on specific themes and to offer assistance to and develop programmes with Southern partners organisations.



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To: the Management of Stichting Both ENDS, Amsterdam.

AUDITORS' REPORT

We have audited the accompanying financial statements for the year 2007 as set out on pages 20 to 26 of Stichting Both ENDS, Amsterdam, which comprise the balance sheet as at 31 December 2007 and the profit and loss account for the year then ended and the notes.

Managements' responsibility

The management of Stichting Both ENDS is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report, both in accordance with accounting principles generally accepted in the Netherlands. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Dutch law. This law requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including 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 entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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.

VERWOITEN

M. Karman
A.F.M. van Klaren
C. Offerman

MANAGER

J.J.H.G. Stings

WEDERREKES REGISTRARACCOUNTANT

drs. P.A.J.M. Bonants
drs. R.W.J. Bruinooie
drs. A.P. Buijten
drs. J.J.M. Huijlings
drs. G. Visser
drs. J.P. Walter

SENIORE ORGANEELTUVENDEUR
drs. P.W.A. Kattdeyn, RC

total (bloem) papier

Dubois  Co.
REGISTRARACCOUNTANTS

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Both ENDS as at 31 December 2007, and of its result for the year then ended in accordance with accounting principles generally accepted in the Netherlands.

Amsterdam, 2 June 2008

Dubois & Co. Registratereaccountants

Signed:
M. Karman

P.A.J.M. Bonants

Both ENDS

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1018 VC Amsterdam

The Netherlands

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