



Dorcas *Annual Report*

2022
Faithfully
moving
forward



Dorcas

Impact story

Conflict in Ukraine causes stress in Yulia's family

The conflict in Ukraine had a considerable impact on the mental well-being of Yulia and her family. She became tired of the uncertainty the conflict brought along and tensions arose between the children. With the help of psychosocial counselling, the family is now experiencing more relaxation and joy.

Yulia's family consists of a daughter from a previous marriage, her husband's two sons and two children they have together. The family lived close to the frontline in Eastern Ukraine when the conflict started. A rocket attack injured 11-year-old daughter Maryna. The family fled to a safer place and ended up in a shelter in Uzhgorod (Transcarpathia).

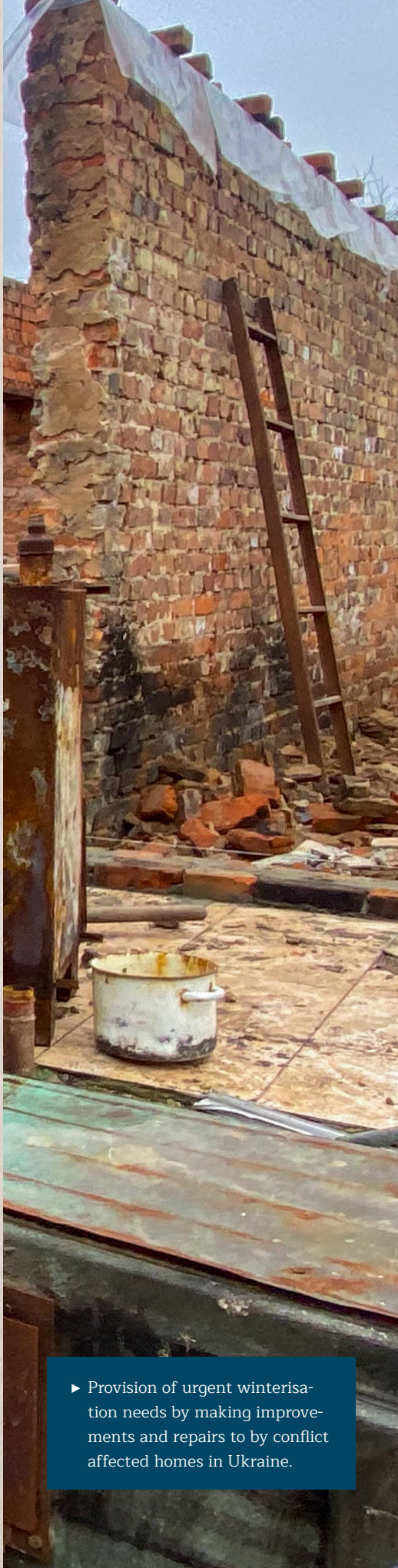
Seeking support

Tensions in the family were rising. Her daughter Maryna felt worthless due to her injuries from the missile attack and stepson Sasha had frequent tantrums. The family sought support in a centre close to their shelter where Dorcas and a local partner organisation offer psychosocial counselling to people struggling with stress or anxiety due to the conflict.

Sasha and Maryna joined a support group for children where they learn to talk about their feelings and deal with their emotions in a playful way. Maryna also receives extra individual counselling from a psychologist. Step by step, she is opening up and starts to share her feelings and the problems she experiences with her parents. She is discovering that despite her physical limitations, her family accepts her for who she is.

Less tension and stress

Thanks to the individual and group therapy sessions, both children experience fewer tensions. They are now able to better express their feelings, make new friends and regain their interest in school. The family became more relaxed: a real encouragement for Yulia, who can now face the future with greater confidence.



► Provision of urgent winterisation needs by making improvements and repairs to by conflict affected homes in Ukraine.

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Stichting Dorcas Aid International

PO Box 1500, 1300 BM Almere, The Netherlands

Telephone: +31(0)88 0502800

E-mail: info@dorcas.nl

Website: dorcas.org

IBAN: NL04 RABO 0106 2500 00

f facebook.com/dorcashulp

@ instagram.com/dorcas.nl

in linkedin.com/company/dorcas-nederland

tw twitter.com/dorcashulp

yt youtube.com/dorcashulp







Part 1

Annual report

Flourishing people and communities



55

Number of advocacy messages taken into account by governments and institutions.



Government and institutions take into account advocacy messages, honouring the rights of their constituencies

LTO 7

Government & institutions held accountable

Inclusive access to basic services

Safe & peaceful environment

LTO 6



Protection system in place for victims and people at risk of harm



39,443

Number of victims and people at risk of harm that express that there is a system in place that ensures that they feel safe.



24,359

Number of target households that give a score of at least 4 for access to basic services provided.



10

Number of target institutions that use modern and/or clean energy.



456

Number of target households that use modern and/or clean energy.



16

Number of institutions offering basic WASH services.



18,237

Number of target households with sufficient access to at least basic WASH services.



1,038,985**

People reached

**Numbers include South Sudan, where we work closely together with ZOA.

The results presented in this infographic are based on data of at least 61 percent of projects implemented in 2022. See page 13 for an explanation of the Dorcas results framework.



5,278

Number of target households that have an increased income.



2,267

Number of households with improved food security.



2,300

Number of communities with improved climate resilience.



Improved economic resilience

LTO 1



LTO 2

Improved food security and climate resilience

Resilient livelihoods

Strong inclusive & dynamic community structures

LTO 5



Community safety nets support vulnerable People in the community



3,939

Number of vulnerable people that receive support through a community safety net.

Restored dignity, hope & ability

LTO 3



Empowered community members



14,836

Number of adults with at least a 62.5 percent score on the adult empowerment scale.



423

Number of adolescents with at least a 62.5 percent score as per the adolescent empowerment scale.



1,415

Number of children with at least a 62.5 percent score as per the children empowerment scale.



3

Regions



14

Country offices



72

Staff members* international office



312**

Staff members* country offices



86

Local partners

* Full-year average on full-time equivalent.

**Numbers include South Sudan, where we work closely together with ZOA.

Foreword

Faithfully moving forward!

2022 marked the first year of our new strategic period. One of our main new policy goals is to increase our agility. And we demonstrated our ability to do just that when Russia's full-scale invasion of Ukraine began at the start of the year. In no time, our colleagues on the ground in Ukraine had to quickly adapt and adjust their support to provide humanitarian assistance. Dorcas colleagues in the neighbouring countries of Moldova and Romania also immediately reached out to provide thousands of refugees with basic needs like shelter and food. These responses were facilitated by the support and advice of colleagues at the international office in the Netherlands.

And while this was happening in Eastern Europe, vast numbers of people in other countries continued to suffer from poverty and crises. Terrible droughts in Kenya and Ethiopia pushed millions of people to the brink of starvation. Ongoing conflicts in countries like Syria, Yemen and South Sudan left millions of people depending on humanitarian assistance for their survival.

A devastating picture of the world seems to emerge with this snapshot from some of the countries where Dorcas is active. And yet, the title of this annual report is "Faithfully moving forward". Faithfully moving forward is what we did and will continue to do. Our calling to demonstrate God's love through our actions meant we provided support to those in need. And not just basic needs. We also supported small businesses so they could grow into social enterprises, and we enabled communities to flourish. Due to the growing scale of needs, we worked together with a wide variety of local and international partners to create synergy, achieve more impact, realise more sustainability and achieve greater efficiency. Moreover, as part of our continuous effort to provide the best possible support, we invested in our quality management system and related policies and procedures.

We are grateful that we could do all of this due to the support of so many people. Thanks to the efforts of thousands of volunteers, our Dorcas shops realised a record turnover. And despite the economic developments in the Netherlands, the result of the Dorcas Food

Campaign and other campaign activities demonstrated the ongoing commitment of our supporters. This commitment was also shown by churches, businesses and institutional donors who continued to entrust us with their donations. However, donations are not the only way to support our work. We are also grateful for everyone who supported our work in another way, especially those who remembered us in their prayers.

2022 also marked a change in leadership. With thanks for all his work commitment, we said goodbye to Leo Visser as our CEO and we welcomed Agnes Kroese as his successor. Although this change did not go unnoticed, it had no impact on our operations. The Executive Board and senior management continued to build on a solid foundation.

Even though it was the start of a new strategic period and despite the change in leadership during the year, we can conclude that 2022 was characterised by moving forward on the chosen path. The crises in various project countries did not take Dorcas by surprise, even though these have demanded a lot from us. We faithfully moved forward thanks to the support of thousands of volunteers and tens of thousands of donors, but above all, because we knew and know that God is with us no matter the circumstances we find ourselves in. Dorcas has acted in these situations in line with its character. We put our shoulders to the wheel together with our partners, remain true to our mission and are inspired by our faith in Jesus Christ. We have learned to cope, adapt and adjust, but not to give up. God, who strengthened our hands in the past, was with us in 2022 and will remain with us in the future. Therefore: Faithfully moving forward!

Commit everything you do to the Lord. Trust him, and he will help you. (Psalm 37:5)

Executive Board
Agnes Kroese, CEO
Peter Palsma, COO



Introduction

We are Dorcas

Dorcas is a faith-based organisation that provides humanitarian assistance and facilitates development cooperation. We invest in sustainable change in the lives of people who are marginalised. In the event of poverty, exclusion or a crisis, we create opportunities for them to flourish.

What we believe

We believe in the value and God-given potential of every single person. We are called to demonstrate God's love for those in need. This is how we follow Jesus Christ.

What we see

We see a world where poverty, exclusion and crisis marginalise people. We also see the potential of these people and their communities to flourish despite their difficult circumstances.

How we work

- ▶ **Accountable:** We do what we say, work transparently and use resources wisely.
- ▶ **Compassionate:** We see those in need and stand next to them.
- ▶ **Determined:** We have an entrepreneurial spirit and do not give up.
- ▶ **Locally led:** We work through local leadership, staff and partners.

What we do

We empower people who are marginalised to develop their talents. And we enable disadvantaged communities to flourish. We equip individuals and communities to promote and ensure participation of all.

We create hope and long-term perspectives in volatile and complex situations. We meet people's basic needs in times of crisis and increase their ability to overcome poverty and exclusion. We persist despite frequent setbacks and invest in durable relationships to realise sustainable change.

We are part of a global movement of individuals and organisations working for a just and fair world. We recognise and appreciate everybody who supports our work.

And we actively partner with others to create synergy and amplify our impact.

Where we work

Dorcas is active in fourteen countries in Eastern Europe, Eastern Africa and the Middle East. Local colleagues lead our country offices. We have committed ourselves to these countries for the long-term, to address extreme poverty, protracted crises, major inequality and social exclusion. Our colleagues and volunteers know the context, have access to extensive networks and act quickly in unforeseen circumstances. We invest in resilient communities in which everyone can participate. We help over one million people annually. When a disaster or a crisis occurs, we provide humanitarian assistance and support communities to rebuild themselves. At the same time, we invest in structural solutions for poverty and social exclusion.

In the Netherlands, Dorcas is a movement of tens of thousands of people who all make their contributions. Together with our enthusiastic and dedicated volunteers, partners, churches, donors, employees and those who support us in their prayers, we support those in need.

Our history

Dorcas was founded by Dutch activist Dirk-Jan Groot in 1980 to support people who were persecuted for their religious beliefs under communist regimes in Eastern Europe. Many people joined him. In the 1990s, Dorcas expanded its activities to Africa and, in the last decade, to the Middle East. In this period, Dorcas also shifted its focus towards humanitarian and development activities. We are grateful that we can work together with donors from around the world and with a large donor base of individuals, companies, churches and other organisations.

Our approach to change and impact

Dorcas views poverty as a condition in which people cannot realise their intellectual, material, physical, social and spiritual needs and capacities. This kind of poverty is often related to exclusion mechanisms and barriers within society. We want to contribute to the protection, inclusion and resilience of people living in poverty, experiencing exclusion or caught in a crisis. Our Theory of Change recognises that transformation is needed at the individual, community and societal levels. We seek to realise a six-fold impact that results in flourishing people and communities.

Dorcas works towards change on three levels:

1. Individual

We create opportunities for people and, if necessary, we also provide for their basic needs.

2. Community

We invest in resilient, self-organising communities; we strengthen the position of certain groups, such as older people, people with disabilities and minority groups, and we encourage community members to support each other and stand up for themselves.

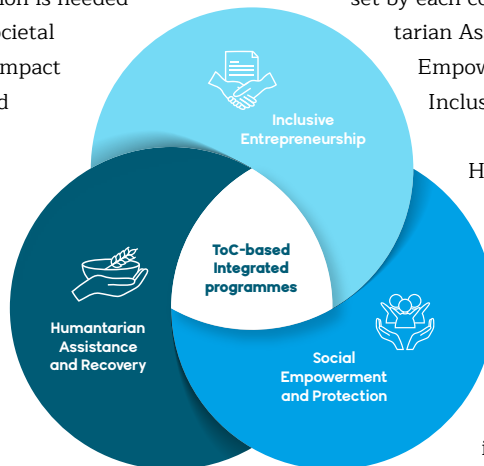
3. Society

We cooperate with local authorities and partners and

motivate them to take their responsibilities. We tackle taboos by ensuring that everyone has a voice and that everyone is included.

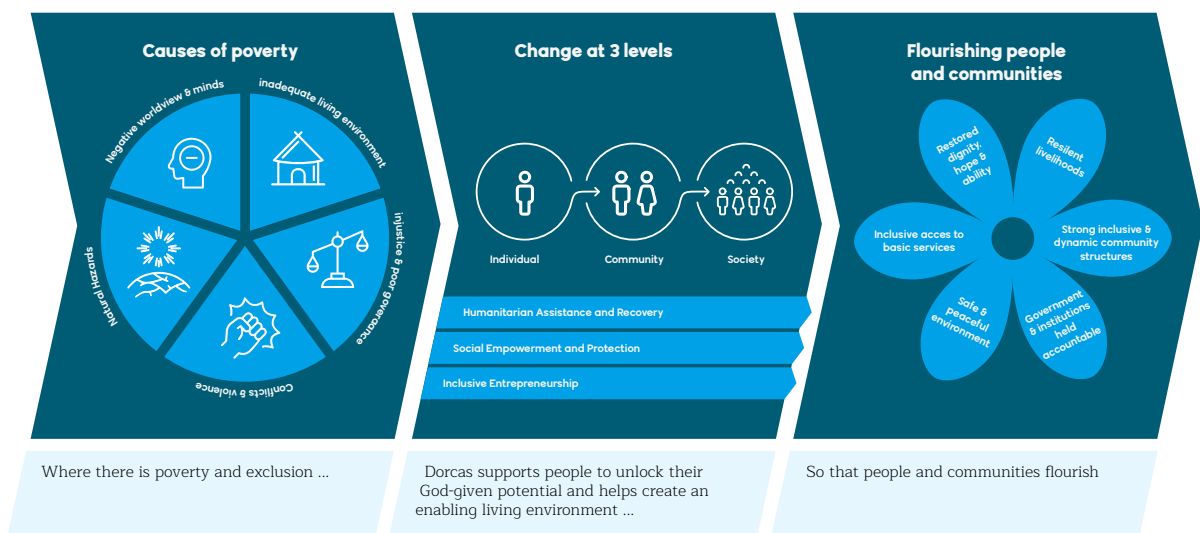
Dorcas programme concepts

The Dorcas Theory of Change is translated into three programme concepts that create impact, demonstrate our added value and inform the programmatic priorities set by each country office. These are: (1) Humanitarian Assistance and Recovery, (2) Social Empowerment and Protection and (3) Inclusive Entrepreneurship.



Humanitarian Assistance and Recovery focuses on saving people's lives and preserving their dignity during disasters or crises. People's immediate needs are met, communities are enabled to become resilient to shocks, and governments are actively involved in contributing to safer and more peaceful communities.

Social Empowerment and Protection seeks to ensure that the poorest and most marginalised have access to basic services, like health and education, and are empowered in their social development. This is realised by organising and mobilising communities to solve their own problems and work on opportunities through asset-based community development processes.



Inclusive Entrepreneurship enables disadvantaged people and groups to acquire the attitudes, competences and skills they need to earn an income and build their dreams. This is realised by creating social and economic value through entrepreneurial livelihoods and applying it to self-employment, small businesses, member-based entities or social enterprises.

Our strategic direction in 2023

The Dorcas strategic ambitions for 2022-2025 spearhead the following priorities and concrete plans we have made for 2023 (excluding monetary targets).

Focus on people who are marginalised:

- ▶ Identify marginalised people better in our context analyses before a project starts.
- ▶ Mainstream their inclusion in all programmes, and support this with positioning, communication and policy-influencing activities.

Develop coherent and community-based programmes/ regional strategies and added value:

- ▶ Base Dorcas' programmes in the countries where we work on one of the three programme concepts or a combination of these.
- ▶ Improve the monitoring and evaluation of whether Dorcas contributes to the envisioned change and impact by using the results framework and quality indicators linked to the long-term outcomes.
- ▶ Strengthen country office capacities through regional learning and exchange, and appropriate support from the international office and/or other country offices.

Increase the scale and effectiveness of our work:

- ▶ Participate actively in selected strategic networks and in collaboration with strategic partners.
- ▶ Develop a clear view on the role of local partner organisations (localisation) and invest in their capacities (capacity assessment and strengthening).
- ▶ Increase the preparedness of our country offices (and partners) for humanitarian crises by developing disaster preparedness plans and providing capacity strengthening.

Mobilise resources and engage communities:

- ▶ Continue to strengthen the Dorcas movement in the Netherlands by engaging more participants while

maintaining effective relationships.

- ▶ Upgrade the Dorcas Food Campaign to increase its yield.
- ▶ Give Dorcas shops a clear and strong positioning; implement a robust registration system.
- ▶ Develop a new and profitable strategy for sustainable and circular textiles.
- ▶ Realise an active and updated resource mobilisation strategy at each country office.
- ▶ Implement the Social Impact Enterprise Development (SIED) strategy in a number of selected countries.

Become an agile catalyst and connActor:

- ▶ Provide clarity on which operation models for the Dorcas organisation (modalities) will serve best to achieve the most impact, while keeping the organisation manageable and affordable.
- ▶ Continue improvements in HR – up-to-date safety and security plan/trainings, strengthening leadership for higher and middle management, establishing a staff care policy and system, especially for staff who face high stress levels, and developing and implementing a Dorcas-wide staff training plan.
- ▶ Implement an improved integrity framework throughout the organisation.
- ▶ Implement the Core Humanitarian Standard (CHS) improvement plan so that Dorcas becomes CHS certified at the end of 2023/start of 2024, and develop and implement an integrated internal audit system.
- ▶ Develop and implement new/improved IT tools and systems, including a document management system, a learning management system and management dashboards.

Chapter 1

Moving forward with impact



Dorcas contributes to change in Eastern Europe, the Middle East and Eastern Africa. This chapter gives an overview of how we do this by highlighting several projects per region and a strategic partnership project in South Sudan.

1.1 How we move towards change

Each project is linked to the long-term outcomes (LTOs) of the Dorcas results framework and their corresponding indicators, and we link each project with the impact statements in our Theory of Change. By doing this, we illustrate how our Way of Working contributes to change for individuals, communities and societies.

LTO 1

Improved economic resilience

Economic resilience of livelihoods is about households ability to smooth out shocks over time with savings, borrowing, and sharing risk.

LTO 2

Improved food security and climate resilience

All members of a household, at all times, have access to enough food for an active, healthy life. Households have adapted their livelihoods systems to the changing climatic conditions, being able to overcome longer periods of drought, floods or other negative consequences of climate change that affect their livelihood activities.

LTO 3

Empowered community members

People have a sense of autonomy and self-determination, enabling them to represent their interests in a responsible and self-determined way, acting on their own authority. People recognise and use their resources and chances in order to further both their own interests and those of the community.

LTO 4

Basic services are accessible to all people

In flourishing communities all people have equal access to these services, including vulnerable and marginalised population groups. That is, access is inclusive. During conflict or disaster basic services can also include food and necessary non-food items.

Long-term outcomes

Dorcas works with seven key LTOs. These seven key LTOs were chosen based on their level of contribution to the six impact statements of flourishing people and communities and the degree of compatibility with Dorcas' fields of expertise. Each programme of Dorcas should contribute to one or more of the seven key LTOs. Dorcas identified medium-term outcomes (MTOs) that represent preconditions to reaching these seven key LTOs. Progress of both is measured using specific, measurable, attainable, realistic and time-bound indicators.

LTO 5

Community safety nets support the vulnerable people in the community

People who are marginalised due to poverty, exclusion or crisis are supported economically, spiritually, physically and emotionally through existing community structures.

LTO 6

Protection system in place for victims and people at risk of harm

With a protection system we mean a set of methods, procedures and routines that are established to keep the most vulnerable groups in the community safe and to provide support when people are harmed.

LTO 7

Government and institutions take into account advocacy messages, honouring the rights of their constituencies

Governments and institutions are convinced of the importance of doing right to all citizens, including people marginalised due to poverty, exclusion or crisis. Community and civil society groups formulate appropriate advocacy messages.

Eastern Europe

Selected projects from Moldova, Romania and Ukraine



The 15 selected projects contribute to the following LTOs and MTOs:



LTO 4



Basic services are accessible

6

Institutions offering basic WASH services.

15,745

People enabled to meet their basic food needs.

1,611

Households that give a score of at least 4 for access to basic services provided.

13,979

People benefitting from unrestricted cash transfers.

LTO 6



Protection system in place for victims and people at risk of harm

4,777

Victims and people at risk of harm that express there is a system in place that ensures that they feel safe.

6

Functional safe spaces to protect victims and people at risk of abuse.

1,719

People that make use of safe spaces.

6,649

People who receive an appropriate protection response.

1.2 Ukraine crisis response

'I fled with my husband and daughter from Zaporizhya in Eastern Ukraine to Dorohoi in Romania. Here we live in a shelter from a partner of Dorcas. We have everything we need: a beautiful room with a bathroom, warm water and a kitchen where we can cook. We have access to food, hygiene items and cleaning products. We also have Romanian and English lessons, and our daughter receives therapy sessions.' – Natasha

On 24 February 2022, Russian forces launched their full-scale invasion of Ukraine. Millions of Ukrainians left their homes, often fleeing for their lives. Some found temporary shelter in other parts of the country, whereas others moved on to neighbouring countries, including Romania and Moldova. Older people and people with disabilities were among those that stayed, sometimes voluntarily, sometimes because there was no alternative. Dorcas' programme in Ukraine shifted overnight to a major humanitarian assistance and recovery response. The response had strong elements of Social Empowerment and Protection, because of Dorcas' long-term track record and presence in the country and our often long-standing relations with faith-based and other community-based organisations. These community-based organisations were at the forefront of the first and continued response to support refugees in Moldova and Romania and internally displaced people in Ukraine. Dorcas was able to connect this community-based response with the response coordinated by actors such as the United Nations Office for the Coordination of Humanitarian Affairs (UN-OCHA).

Dorcas responded in all three countries by:

- ▶ Providing ready-to-eat meals, food parcels, hygiene kits and other non-food items.
- ▶ Providing psychological first aid, long-term psychosocial support, basic informational support and informational support regarding human rights.
- ▶ Providing multipurpose cash assistance.
- ▶ Raising awareness about and training citizens in evacuation preparedness.
- ▶ Refurbishing temporary shelters and providing communal bomb shelter kits.

In Donetsk Oblast in Eastern Ukraine, Dorcas was implementing a project funded by UN-OCHA for community empowerment and durable solutions through community-based protection for conflict-affected *hromadas* (local administrations). Before 24 February 2022, this project had started to transfer the ownership of community support for older people to the local administration. Meetings to strengthen social cohesion had helped to form a strong pool of community volunteers, including older people and those from faith communities. When Dorcas had to evacuate from Eastern Ukraine due to the full-scale invasion, these local volunteers, together with local authorities, assumed ownership of the project activities and continued to assist those in need. For example, they coordinated the provision of cash assistance so that people could purchase food and medicines and pay their winter heating bills. This assistance was particularly valuable for older people, as 80 percent of them did not leave their homes near the line of conflict.

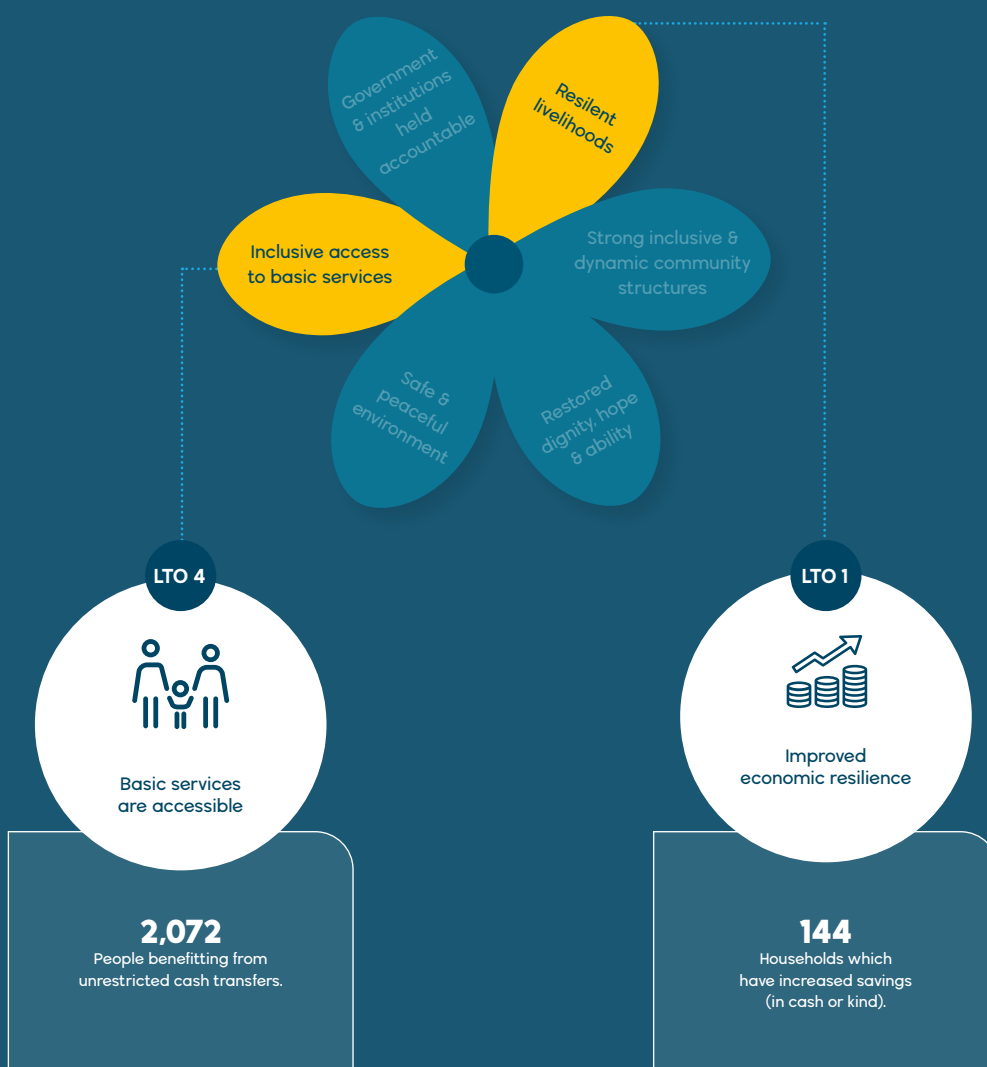


The Middle East

Selected projects from Iraq and Yemen



The 2 selected projects contribute to the following LTOs and MTOs:



1.3 Sustaining food security and livelihoods

‘May God bless you. Honestly, you deserve all our respect and love. Do you know you are the first organisation targeting the marginalised *Muhamasheen*? Also, you saved our children from hunger and poverty through the provision of food baskets, and on top of that, you even provided the solar cookers and taught us how to construct them ourselves.’ - A committee member

For the Middle East, we highlight two projects that Dorcas implemented against the backdrop of protracted conflicts, economic uncertainty and a looming climate-related water crisis. The two projects intersect at food security and livelihoods, which are essential for sustaining project participants’ lives and enabling them to recover from conflict-related crises.

In Iraq, Dorcas implemented a food security and livelihoods project in Ninewa governorate as part of a consortium with Harikar and World Vision International. The project was funded by UN-OCHA through the Iraq Humanitarian Fund and focused on supporting internally displaced people and returnees.

In Yemen, Dorcas worked with ITDC and Medair to implement a project that provided food security and livelihoods assistance as well as access to health and water, sanitation and hygiene (WASH) services for people affected by the ongoing protracted conflict. This Yemen Joint Response was funded by the Dutch Ministry of Foreign Affairs and managed by the Dutch Relief Alliance. Dorcas and its direct partners implemented the project in Al Dhale’e and Taiz governorates.

In both projects, identifying project participants and providing accountability towards them was a major element of the response. Life-saving assistance and access to services necessary to regain hope and sustain life in a dignified manner were provided in the two projects. In Iraq, this assistance enabled internally displaced people to return to their original homes or at least to start making plans to do so. Both projects helped to sustain the project participants’ food security and livelihoods. This was done by providing inputs and training for agricultural and other income-generating activities. Cash assistance

was provided to enable self-determined access to basic services. Cash for work was organised in the absence of a job or business opportunities or when there was no access to land. Cash for work (see also the South Sudan case on page 19) provided cash income to project participants and helped to restore and improve communal and other infrastructure. In Iraq, the project supported linkages to markets for project participants running agricultural and other businesses. Savings and loan schemes were provided to strengthen the resilience of vulnerable households, particularly female-headed households, youth and ISIS survivors. Returnees received legal and other support to regain safe access to their land. A major difference between the response in Iraq and Yemen is that in Yemen, besides food security and livelihoods support, essential support was provided to restore and improve access to health and WASH services. Essential life-saving services like these had been destroyed or became inactive due to the ongoing protracted conflict crisis, which put various groups of the population at risk. Another major difference was that in Yemen, the food security support provided focused on acute life-threatening food and safe water shortages, whereas in Iraq, the focus was on restoring and sustaining longer-term food security.

In Iraq, the Dorcas result “improved economic resilience” with the indicator “number of target households that have increased income” was linked to several standardised objectives from the UN cluster system, in this case, the food security and livelihoods cluster.



Eastern Africa

Selected projects from Ethiopia, Tanzania and South Sudan

South Sudan

Ethiopia

Kenya

Tanzania

Mozambique

The 2 selected projects contribute to the following LTOs and MTOs:

Inclusive access to basic services

Government & institutions held accountable

Resilient livelihoods

Strong inclusive & dynamic community structures

Safe & peaceful environment

Restored dignity, hope & ability

LTO 4



Basic services are accessible

10

Institutions that use modern and/or clean energy.

456

Households that use modern and/or clean energy.

456

Households with access to modern and/or clean energy through social marketing and inclusive business models.

LTO 1



Improved economic resilience

10

Persons that have a decent job.

126

People that completed training/activities to further their empowerment.

30

Representatives of economic structures which report improved service or product provision from public or private actors.

20

Households that have an increased income.

419

Households that engage in market-oriented income-generating activities.

399

Households that apply at least 75 percent of taught improved agricultural and/or livestock production methods.

3

Self-sustaining community-based economic structures.

399

Households that have access to and make use of productive resources, finance and services.

1.4 Climate, cooking and cattle

'I don't remember the last time cooking was this fun and easy. We used to cook on firewood but that had unwanted consequences: itching red eyes, constant coughing and a barren landscape. Now we use the Mimi-moto stove, which cooks fast, is easy to start and produces no smoke. The stove uses recycled wood pellets, so I no longer have to stay next to the food to keep the fire burning.'

– Wariyalanga

For Eastern Africa, we highlight two projects that Dorcas implements in the context of climate change and intermittent armed conflict. The two projects intersect at strengthening value chains (energy or dairy-related) and improving food security through increased purchasing power. In terms of impact, the focus was on resilient livelihoods and connected to that, the Dorcas results for economic resilience, food security and climate resilience.

In Tanzania, Dorcas implemented a clean cooking energy project in two districts of the Arusha region. The project was financed by Dorcas and EO Metterdaad and was realised in cooperation with local businesses, local communities, and knowledge and government actors. The outcome was a clean cooking supply chain based on improved cooking stoves fuelled by pellets produced from local biomass.

In the Tanzania clean energy project, small and medium-sized enterprises were supported to increase the availability and sale of pellets and improved stoves. This increased their income and allowed the wider community to purchase pellets and stoves. The future availability of biomass to produce pellets was secured by training farmers to restore the environment using a tree species native to the area. This happened in combination with advocating for environmental conservation and reforestation. A pay-as-you-go and lease combination was deployed to make the use of improved stoves and pellets as accessible and inclusive as possible. Clean cooking awareness in the project area further helped to increase the sale and use of the stoves and pellets.

In Ethiopia, Dorcas implemented a community socio-economic empowerment project in Moyale in partnership with GIZ, IGAD, cooperatives and government actors. The project in this cross-border area that extends into Kenya

improved the dairy value chain, promoted cross-border business linkages and enhanced access to food by increasing the purchasing power of project participants. GIZ funded this project.

Value chain activities similar to those in Tanzania were implemented in this project. However, in Moyale, the dairy value chain experienced strong adverse weather-related challenges. Prolonged drought caused water sources to dry up, loss of livestock, a dramatic decrease in milk production and acute food shortages in the area. This forced people to become internally displaced in search of food security and livelihoods. Alternative business opportunities brought solace and enabled community members to sustain milk collection centres and milk-processing units at a basic level and shift to camel milk collection and processing. The project assisted communities in changing their means of livelihood and increasing their income, savings and investments. A major objective of this project was to contribute to increased cross-border community cohesion and socioeconomic stability in the face of climate-induced challenges that often fuel latent conflicts. Both projects highlighted emphasise the need for Dorcas to continue to focus on climate resilience as a mainstreaming theme in our Way of Working.



1.5 Communities at work are stronger

‘For the cash for work project, I am improving the road in our village. With the money I earn in this project, we bought two goats, my children can go to school, and we can buy food.’ - Angom, married, mother of six children.

In South Sudan – as of 1 May 2022 – Dorcas and ZOA form a joint working organisation under the name ‘ZOA Dorcas South Sudan’. ZOA Dorcas South Sudan is implementing a five-year programme, “Communities at work are stronger”. This programme is funded through a grant from the Pharos Foundation and is implemented in four clusters of villages (*Payams*) in Jur River and Way districts of Western Bahr El Ghazal.

The core activities of this programme are community-based and include the rehabilitation of water points, construction and maintenance of roads, and preparing new agricultural lands. These activities are supported by communities and fuelled by cash for work (see also the project in Iraq highlighted earlier). Cash for work provides income at the individual and household level. By employing community members in cash for work activ-

ities, households increase their income (LTO 1) and food security (LTO 2). At the same time, local facilities and infrastructure are restored and improved. This enables further development and climate resilience of communities at village, district and higher levels.

Cooperation is key in this programme. First of all, cooperation with village development committees. These committees make their own development plan and implement it with support from the programme. And, secondly, the strategic cooperation between ZOA and Dorcas. By joining local, national and international expertise, more can be done and sustained for those most affected by crisis, conflict and poverty in the country.



1.6 Capacity and learning for impact

In 2022, Dorcas continued to develop as a capacity-strengthening learning organisation so that it can achieve and sustain change for flourishing people and communities.

What did we do? We developed a manual for capacity (self-)assessment, including an appreciative inquiry-based assessment tool and a process for assessing own and joint capacity with local and national partner organisations. Further, we made capacity assessment and strengthening an integral part of the annual Dorcas planning cycle, and we integrated the principles of reciprocity and equity in our approach to capacity development.

We made a head start committing Dorcas' Way of Working to paper. We updated our Theory of Change and Philosophy of Change and described our three leading programme concepts. We zoomed in on the approaches and mainstreaming themes that Dorcas is known for, such as inclusion. We adopted a learning platform accessible to all Dorcas staff and made steps to ensure that learning is integrated into all aspects of our work.

In the Middle East and Eastern Africa, Dorcas staff participated in learning trajectories that brought together experts from all Dorcas offices. Eastern Africa focused on Inclusive Entrepreneurship. The Middle East focused on mental health and psychosocial support.

Finally, we made the Dorcas results framework the centre of our annual reporting, focusing on how we contribute to change as an organisation. In this report, the main infographic shows the results in 2022 per LTO. The highlighted projects went a layer deeper and also reported on the MTOs to which the respective projects contributed in 2022.

For the first time in our annual report, we have explicitly made the connection between the impact statements in our Theory of Change, the LTOs and MTOs in our results framework and how we contribute to achieving these using our three leading programme concepts. In the process of making this change, we discovered gaps in the connection between impact statements, our results framework and our programme concepts. We will further address these gaps, learn from them, and in so doing, increase our own capacity to contribute to change at the individual, community and society levels.



Chapter 2

Moving forward with stakeholders



Dorcas partners with various stakeholders to amplify the impact of our work. These stakeholders are identified as partners and networks, lobby and advocacy partners, and individuals and communities. Together, we are a thriving international movement. Dorcas works hard to nurture this movement because we cannot keep moving forward without its contributions and support.

2.1 Partners and networks

Dorcas has strong and effective relationships with different types of partners and networks for joint programming and financing. Increased involvement of partners enables Dorcas to create joint programmes that realise sustainable change in the lives of marginalised people and communities.

Process and systems

In 2022, Dorcas reviewed its process for managing the relationships with its partners and described the different phases in this process:

- ▶ Identification phase to identify, analyse and decide on the desired relationship.
- ▶ Preparation phase to assign an account manager to each partner who develops an action plan for managing the relationship.
- ▶ Implementation phase to be in contact with the partner and keep records in a client relationship management system.
- ▶ Review phase to review the relationship annually and collect feedback on the partner's satisfaction.

We have updated our client relationship management system so that it better aligns with this process.

How we work with partners and networks

Dorcas works with different types of partners and networks.

Strategic partners are organisations closely aligned with Dorcas and organisations that add a specific expertise and with whom we collaborate at the programmatic level in a country or across multiple countries. Strategic partners invest tangible commitment in funding, time or other resources into the partnership.

In 2022, we learned that our resource partners, Dutch foundations, are satisfied or very satisfied with Dorcas' services. With their input, we can further improve our services and policies. From our experience, we know that increased donor satisfaction leads to achieving greater joint impact for people in need. We are very grateful for the support of all our resource partners that makes that possible.



*Annet Lukkien,
Manager Partnerships*

By the end of 2022, international organisations and networks of strategic importance to Dorcas were identified (see the overview of partners' logos on page 25). In 2023, account managers for these strategic partners will provide more in-depth analysis and clarity on what Dorcas and each partner require to manage their relationship.

Implementing partners are responsible for or involved in implementing a programme or project throughout the full project cycle. Implementing partners are essential to realise change. Local and national partners are increasingly important to Dorcas in line with our objective to implement as locally as possible, as internationally as necessary. For example, Dorcas responded to the conflict and subsequent internal displacement in Ukraine and the ensuing refugee crisis in Moldova and Romania. Our extensive network of local partners enabled us to quickly scale up our normal operation and respond to the humanitarian crisis.

In 2022, we continued to develop assessment tools and an approach for a clear, simple and equitable local partner capacity-strengthening process. This includes clarity on criteria for entering into a project or strategic partnership with an implementing partner and a capacity assessment and development tool. Partner assessments pay explicit attention to integrity, quality and organisational social responsibility and help to assess and mitigate compliance and due diligence risks. Relationships with implementing partners are evaluated biannually.

Resourcing partners are institutions or organisations that contribute to a project by donating or investing financially. A list of our resourcing partners can be found in the statement of income and expenditure on page 58.

In 2022, Dorcas continued to grow its external funding base among government bodies, non-profit organisations and foundations. This diverse group of resource partners contributed significantly to the scale-up of our country portfolio in Ukraine from € 88,000 to € 7.6 million. Nearly 80 foundations supported Dorcas in 2022, and the case studies in chapter 1 illustrate some of the projects supported.

We requested feedback from Dutch foundations in 2022 to help us improve the quality of our work. They reported that they are satisfied or very satisfied with the work of Dorcas and our communication. They added that Dorcas' value is, first and foremost, our local presence and the way in which we work. We will use the feedback they gave to ensure our proposals and reports become even more goal-oriented and focused on impact.

International foundations are increasingly supporting Dorcas. Partnerships are often initiated at the country office level. A partnership between Dorcas Aid America and Cross International supported the provision of humanitarian assistance during the Ukraine crisis response.

Grants from governments and multilateral bodies remain key to our operations. We received a significant amount of funding from, amongst others, the Dutch Ministry of Foreign Affairs (via the Dutch Relief Alliance), several UN organisations, GIZ and the EU. For further information, see pages 43 and 58. with the statement of income and expenditure and the case studies presented in chapter 1.

Other civil society, public and private partners are partners we engage with in bilateral or multistakeholder partnerships when they are not (only) an implementing partner of Dorcas. These public-private partnerships are

| Programme concepts and sources of Dorcas grant funding in 2022 | | | | | | |
|----------------------------------------------------------------|---------------------|-----|--------------------------------|-----|---------------------|-----|
| | Government | | Other non-profit organisations | | Total | |
| Humanitarian Assistance and Recovery | 11.8 million | 91% | 4.7 million | 64% | 16.5 million | 81% |
| Inclusive Entrepreneurship/ Social Empowerment and Protection | 1.2 million | 9% | 2.7 million | 36% | 3.9 million | 19% |
| Total | 13.0 million | | 7.4 million | | 20.4 million | |

designed to bring about long-term change with a focus on new business models. For example, Siaya County water sanitation project entered its fifth year of implementation with operational and financial support from the County Government of Siyaya, the Netherlands Enterprise Agency, North Gem Community Development, Maji Milele Ltd. And Vox Impuls. We expect to reach the target of 108,500 people with access to water by the end of August 2023. This project builds evidence for the water scheme management model of public ownership and private management.

Networks are associations of organisations around a common interest or theme. These organisations are important for building partnerships, raising funds, developing knowledge, lobbying, and advocacy. Dorcas participated in networks focusing on water, Eastern Europe, people with disability, children, older people and humanitarian assistance. We are also active in various sector networks for Dutch, European and Christian development cooperation or humanitarian assistance, such as the Christian Emergency Relief Cluster, through which we jointly responded to the Ukraine crisis. Furthermore, our country offices are increasingly engaged in numerous additional networks in the countries where Dorcas works.



Dorcas appreciates and thanks all its partners, including those not specifically mentioned here.

2.2 Lobby and advocacy

In 2022, Dorcas took several critical steps in developing a coherent policy-influencing agenda. A full-time lobbyist was hired, and a lobby and advocacy multiannual plan for the years 2022-2025 was developed. The plan articulates the decision to advocate for the inclusion of marginalised individuals, with special attention to global ageing in relation to social protection needs worldwide.

Dorcas intensified its participation in lobby and advocacy networks like Partos, HelpAge and Prisma. Through these networks, Dorcas can increase its impact on Dutch international cooperation policies. In 2023, we will continue to collaborate intensively with partners in the sector, which is important given our relatively small capacity for lobbying and advocacy.

Several policy documents from the Dutch Ministry of Foreign Affairs were influenced, such as the national budget for 2023 and the Dutch Africa Strategy. In total, two motions on inclusion in development policies written by the Dorcas lobbyist were adopted in the Dutch parliament. These were to request more focus on inclusion in humanitarian assistance and to ask for research on how to better involve youth with a disability in youth employment projects.

Finally, the lobbyist has expanded his political network so that he can effectively influence political parties and the Dutch Ministry of Foreign Affairs. In 2023, this network will be key in achieving the goals set out in the multiannual plan.

Conducting research helps Dorcas to reach out towards politicians and media outlets. Moreover, research and reports support the positioning of Dorcas as an organisation with expertise towards our partners.



*Jochem Duinhof,
Political Advisor*

Videos are a great way to attract and engage supporters online. During a recent trip to Romania, I visited a shelter for Ukrainian refugees where I met two young parents and their new baby. The mother was really grateful for Dorcas' support as now they had found peace and hope. It was a challenge to be there for this young family while ensuring I got the best possible images that did justice to their story. But I feel blessed in my work because my stories convey hope and impact.



*Tom Nusselder,
Content creator*

2.3 Individuals and communities

Dorcas can only continue its work with the support of an enormous group of donors, volunteers, customers, companies, churches, and others. These individuals and communities have travelled with us for over 40 years, and the Dorcas movement they form continues to grow.

In 2022, the Dorcas movement raised € 37.9 million. This is approximately € 9.8 million more than in 2021 (€ 28.1 million) and € 8.9 million more than budgeted for 2022*. A breakdown of these figures is given in part 2 of this annual report. Most of our activities not only raise funds but also aim to strengthen the engagement and further growth of the Dorcas movement. Page 44 details the desired and realised ratios regarding costs spent on objective, fundraising costs, management and administration costs.

The Dorcas strategic plan presents three strategic choices to serve, enrich and extend the Dorcas movement in the Netherlands:

- ▶ We will work with a supporter-driven attitude.
- ▶ We will preferably work through communities.
- ▶ We will work with an enterprising mindset.

* Please note: all amounts related to the income stated in this chapter are based on what we received in 2022. The grants from government and non-profit organisations, including churches, presented in the annual accounts are based on what we spent in 2022.

We will work with a supporter-driven attitude

Dorcas mainly has an engaging and fundraising role in the Netherlands and external communication with various stakeholders facilitates that. For example, we communicate about our approach and the impact of our activities to create awareness among our supporters as a stepping stone to raising funds.

Our communication style says a lot about our organisation. For example, Dorcas recognises the right of all people to dignity, privacy and safety and is committed to participation. We make every effort to protect these rights of project participants but also our supporters, the people who contribute their time and/or money to our mission.

Dorcas communicates with these supporters to:

- ▶ Create awareness.
- ▶ Engage and deepen relationships.
- ▶ Demonstrate the impact realised.
- ▶ Raise funds.
- ▶ Provide accountability.

Our communication with supporters focuses on ensuring an optimal relationship. Besides our engagement on social media, supporters also receive our magazine *Hartslag* (about 68,000 subscribers) and online newsletter *Dorcas updates* (about 39,000 subscribers). Both of these publications aim to facilitate their involvement. We also send target group-oriented newsletters, such as *Dorcas diaconal* for churches, a *prayer letter*, and a *newsletter for Dorcas shop* volunteers. We have improved our online presence and the quality and focus of our online productions, such as videos. Consequently, the number of followers on our social media channels has increased.

Dorcast was launched in the summer of 2021. This is a podcast about development cooperation and everything that comes with it. The first series of broadcasts ran until August 2022, and a sequel is planned.

Dorcas has developed a new contact strategy and the corresponding donor journeys. This strategy has led to a redefinition of the different donor types. This is based on the principle that all donors, in terms of time, prayers and money, are seen as essential building blocks in our new “donor house”. This new segmentation facilitates

Communication channels



68,100
Hartslag
subscribers



39,500
Dorcas
updates



12,800
Facebook
friends



1,450
Instagram
followers



4,050
LinkedIn
followers



2,490
Twitter
followers



20,990
YouTube
views



300
YouTube
subscribers

high-quality fundraising activities, registration and administration. Our aim is not an ever-increasing monetary donation, but an optimal donation and engagement. Donors' gift development is linked to steps of the relationship management process:

- ▶ The mutual relationship is more important than the monetary value of the supporter.
- ▶ Optimal giving is the desired end goal for both the organisation and the supporter.
- ▶ Special attention is paid to reactivation of earlier givers.

If no gift or engagement has been recorded for a certain period of time, the relationship is encouraged toward re-engagement. However, if this does not lead to reactivation, the donor's data will be cleaned with due warning.

Dorcas seasonal fundraising campaigns

Dorcas facilitated a total of four seasonal campaigns. The year started with a campaign for Ethiopia focused on youth. During the summer, a Yemen campaign was organised that focused on psychosocial support. The traditional Dorcas Food Campaign was held in November and the year finished with the winter campaign with the theme *I wish you peace/Ik wens je vrede*.

Emergency humanitarian assistance campaign for Ukraine

In the Netherlands, thousands of people collected money in all kinds of ways for their fellow human beings affect-

ed by the conflict in Ukraine. We saw a high engagement and involvement within the Dorcas movement in terms of donations, time committed to activities and prayer.

Dorcas Food Campaign

COVID-19 forced us to completely transition the Dorcas Food Campaign in 2021. This yielded valuable insights, which enabled us to adjust the campaign for 2022 so that it had a greater online focus. As the restrictive COVID-19 regulations no longer applied, the campaign could once again be organised physically in supermarkets and churches as well as online with collection boxes. Donations were collected in the Netherlands for food parcels in Eastern Europe. Dorcas country offices in Eastern Europe procured the food items, put the food parcels together and ensured their distribution.

We will preferably work through communities

The Dorcas movement consists of communities: groups of people spread throughout the Netherlands who take concrete action in line with our mission. Examples are a sorting team from a regional depot, a group of entrepreneurs who organise fundraising events, social media followers and the Dorcas shops run by volunteers. For most people natural cohesion is no longer determined by religious movements or political preferences. Dorcas empowers people and brings them together in inspiring new communities that so that they become part of something bigger and more meaningful than their day-to-day life.

Quantifying the size of the Dorcas movement is a challenge. However, we can provide some figures on the number of donors and volunteers involved. In 2022, Dorcas had 83,050 donors and 42 Dorcas shops run by about 3,000 volunteers. Together, these Dorcas shops sold 1,180,000 products. The Dorcas Food Campaign was run by 3,500 volunteers at 323 campaign locations and raised € 800,000. In addition, 130 Dorcas textile collection points each serve about 250 addresses, and our handcraft community called the *Handwerk Atelier* has about 900 members. Companies, churches and legacies are other ways in which people become involved in our movement.

We will work with an enterprising mindset

Running a Dorcas shop requires an enterprising mindset.

As a spokesperson, you are the link between colleagues in the field and the Dutch media when a disaster or crisis occurs. I cannot always travel to the location concerned, but several days after the outbreak of the conflict in Ukraine, I had the opportunity to travel to Romania to speak to Ukrainian refugees and our colleagues. This hugely benefitted the campaign. I feel privileged that I can generate more attention for

Dorcas' work in difficult circumstances.



*Jan Jacob Hoefnagel,
Spokesperson*

Volunteers ensure the shops are attractive and organise activities to engage new and existing customers.

Dorcas shops

Each Dorcas shop is led by 20 to 200 volunteers. The shop in Zaandam closed because the lease was not renewed, but new shops opened in Bolsward and Emmen. Our target was to open four new shops in 2022 but only two new shops opened. At the end of the year, we had 42 shops.

Dorcas shops have also grown in size. 26 shops have a surface area of more than 1,000 m² and four of these have a surface area of more than 2,000 m². Consequently, both direct sales and average in-store spending were slightly above expectations. Total turnover increased more than the expenses, which means that the net result is slightly higher than expected. We generated a net result of € 5.6 million instead of the budgeted € 5.5 million.

Dorcas pop-up shop

Dorcas wants to gradually expand the number of shops. We therefore investigated a new concept, the *Dorcas pop-up shop*: a temporary shop in larger cities. Together with several shopping centres we formulated the conditions required for a successful pop-up shop, and the concept will be further developed and implemented in 2023.

Dorcas auction

The Dorcas auction gained a firm foothold at Dorcas shops in 2022. Shop volunteers presented special objects via a photo to a professional appraiser from *Vendu Rotterdam* or *Veilinghuis Onder De Boompjes*. After appraisal, they could decide to bring in the object for auction. Dorcas shops also organised 11 in-store valuation days, with each day attracting an average of 100 visitors. If an article was appraised as valuable, the owner could decide to donate it to Dorcas or sell it through one of the auction houses, with part of the proceeds donated to Dorcas.

Dorcas communities



83,050
Donors



10,050
New donors



10,500
Volunteers



428
Companies



2,000
Churches
involved



42
Legacies

Chapter 3

Moving forward with a firm foundation



One of Dorcas' strategic ambitions is to work in a result-oriented, smooth and efficient way so that we can be of added value to the project participants, communities, partners, stakeholders, donors and supporters we collaborate with. We want to be known as a trustworthy organisation, able to do what we say, report what we do, and act quickly and agilely without losing quality.

In this chapter, we share what we did in 2022 in the areas of organisational development (HR, IT systems), quality management and compliance, risk management, corporate social responsibility, integrity and governance. These all form a firm foundation for our primary processes, both in the fourteen countries where Dorcas' country offices implement programmes as well as in fundraising and communication in the Netherlands.

3.1 Development of the organisation

Human resources in 2022

Dorcas employees are the organisation's major asset, and their well-being, capacities and performance are our highest priority. The HR team therefore initiated the following actions in 2022:

- ▶ A staff satisfaction survey was held at the international office. The results were discussed at the Dutch Management Team level and within the different departments. Action plans were developed to maintain what is appreciated and improve where needed. Further implications will be discussed in 2023.
- ▶ Salary benchmarks were performed at the international office. The new salary scale (to be implemented at the start of 2023) is aligned with the Central Labour Agreements for Social Work in the Netherlands. Applying this scale means an improvement in international office staff salaries.
- ▶ A leadership development programme was started in November 2022 and will run till November 2023. This

programme is meant for the Country Directors, departmental managers, Executive Board and HR advisors.

- ▶ In 2022 it was agreed to develop and integrate psychosocial staff care and resilience into Dorcas HR, and seek external support with expertise in humanitarian contexts. A survey will be done and the next steps will be designed and implemented in 2023.

IT systems and processes

After the IT development phase in 2020-2021, the IT systems that facilitate Dorcas' work were in place at the end of 2022. This included an IT support process and IT change process. Management dashboards developed were ready to use. The IT department could offer the right support to our international office and country offices in terms of providing hardware, working systems, advice and support.

3.2 Quality management and compliance

Maintaining and improving quality

Improving organisational quality has been a priority in recent years. At the start of 2022, the findings of the ISO audit were accepted and led to an action plan to prepare for the renewal of the ISO certification at the start of 2023.

Compliance with various international standards has become more demanding. At the same time, it has proven to be a good test of whether our policies (*our talk*)

match well with our practices (*our actions*). In 2022, the focus was on complying with the Core Humanitarian Standard (CHS) and that resulted in the qualification ‘independently verified’. This means that Dorcas is on a journey of continuous improvement in line with the CHS. A CHS improvement plan has been drafted, which will be implemented in 2023. Through the improvements in the coming years, we will move towards CHS certification (in 2025).

In 2022, the quality management system was strengthened further, with specific attention to organisational processes. Training of process owners and process coordinators took place and external support was made available to further design and improve the different processes in the organisation. A management dashboard was developed in 2022, which includes information on HR, marketing, income, Dorcas shops and country offices. This will be further improved in 2023. These dashboards play an important role in creating quick and insightful overviews of data relevant to the management of processes at different layers of the organisation.

Complying with international standards

Dorcas adheres to several international and country-specific standards on humanitarian action. The professionalisation of our quality management system considerably aided our compliance with the following standards (besides the CHS as mentioned above):

- ▶ ISO-Partos 9001:2015 standard (certified in 2020 and audited annually).
- ▶ CBF (certification renewed in 2020); the *Centraal Bureau Fondsenwerving* (Central Fundraising Office) is responsible for monitoring our fundraising activities and reviews our work once a year to ensure we fulfil strict quality requirements.
- ▶ ECHO certification (received in 2020), previously known as Framework Partnership Agreement with the European Commission.

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

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

- ▶ *Raad voor de Jaarverslaggeving* – An advisory body that exists to improve the quality of annual reporting of non-listed organisations and companies in the Netherlands. Dorcas is audited once a year and the annual report is certified by an accountant.
- ▶ *Goede Doelen Nederland* – A non-profit association providing advocacy, knowledge development, and services to large and small charities. Dorcas is not a member of *Goede Doelen Nederland* but applies two of its recommendations in our work – *Richtlijn Financieel Beheer* (guideline financial management) and the *Toewijzing van kosten voor beheer en administratie* (allocation of costs for management and administration).

3.3 Risk management

Our periodic risk assessment maps out which risks may occur when, and how they are likely to impact our operations. We estimate our risks carefully and score them (probability x impact) in an extensive risk management analysis. In 2022, we identified and monitored fifteen risks, using an updated risk monitor with (timely) mitigating measures and improvement actions per risk identified. Each risk has a clear indication as to who is responsible for specific actions and by when. The newly appointed business controller (2022) supervises and regularly updates the risk monitor.

The following seven risks have the highest risk scores (*with an indication of the score out of 25 per risk*):

1. A sudden and relentless drop of private income (20).
2. People getting physically or mentally hurt when executing their tasks (16).
3. Negative publicity (15).
4. Increased costs due to inflation (15).
5. Carbon footprint too big (15).
6. Major fraud with implementing a programme (12).
7. Institutional reputation damage through non-compliance with requirements of institutional funding (12).

The following measures and actions were taken:

Profit and loss management | risk 1, 4

When approving the annual budgets, a safety margin (as percentage of particular incomes) is built into the budget, which will only be released when sufficient funding is received/expected. There is a continuous monitoring of income and measures are taken if income drops. At such a moment, the scenario planning procedure is applied (as was done in 2020-2021, due to the COVID-19-related events). We have learned that with less travelling (costs), we can still achieve the same results. Besides permanent staff, Dorcas works with a flexible shell of staff, whose contracts are project-based. Dorcas also keeps an adequate level of continuity reserves to be able to absorb financial shocks, which go beyond applying budgetary restrictions. More information about how Dorcas hedges its main financial risks and uncertainties is provided in the annual accounts on page 47 (reserves and funds).

Safety and security management | risk 2

All country offices in high-risk countries have up-to-date safety and security plans and have received appropriate and contextualised training. Dorcas makes use of a specialised agency, which offers advice, support and training in this regard. Dorcas has a safety and security policy, which includes rules for travelling to less safe countries. It also has travel, liability and accident insurance for both

international office and country office staff in place. Regular risk inventory and evaluations are executed at the international office, Dorcas shops and groups. Staff are trained on safety, risk awareness and safety regulations.

Crisis communication | risk 3

Dorcas actively monitors media to be alert for negative publicity. Guidelines and procedures are in place to handle negative publicity, and staff are aware of how to react. Staff involved in crisis communication are properly trained. Dorcas has a working and accessible feedback and complaint mechanism or ensures that it will work. This is part of the integrity framework (see below under 3.5).

Working towards being CO2 neutral | risk 5

The Dorcas corporate social responsibility policy (see below under 3.4) contains concrete commitments to apply sustainable practices to help advance the climate transition and reduce (or compensate) CO2 emissions.

Anti-fraud and corruption | risk 6

Dorcas has an anti-terrorism and fraud policy in place, which is also updated regularly. In particular, financial staff are constantly trained on fraud prevention. A departing financial employee is replaced as soon as possible, or use can be made of roving finance capacity at



the international office or country offices to fill temporary gaps. Partner organisations receive increments in the funds available to them when they have proven they can handle these in accordance with the Dorcas financial manual. They report quarterly on their expenditures, and country office staff regularly monitor their programmes and finances. Regular internal and external audits take place with clear conclusions and recommendations.

Compliant with international funding requirements | risk 7

At both the international office and country offices, Dorcas continues to increase its knowledge, about institutional fund requirements (grant conditions, ineligible expenses, financial regulations), and attends trainings where appropriate. Conflicts of interest are managed in the project cycle management process and the project partner agreement. External audit procedures are taken seriously. Draft audit reports are studied well, and thoughtful and professional input is provided on the drafts. In case the audit findings on a grant report are possibly detrimental to our reputation, Dorcas actively seeks communication with the donor about what we are going to do to set things right.

3.4 Corporate social responsibility

In 2022, a corporate social responsibility (CSR) project team assessed all Dorcas policies and procedures for CSR ambitions. Moreover, an organisational ecological carbon footprint assessment and an organisation-wide inclusion assessment were conducted and used as input for the CSR policy. Dorcas developed and approved a CSR policy (based on the ISO 26000 guidelines and its seven CSR key principles) and an improvement/implementation plan enabling Dorcas to integrate CSR into the work of the organisation and to measure its progress. With this CSR policy, Dorcas commits to protecting people, peace, planet and partnerships through its operations, guided by clear guidelines and procedures.

The improvement plan, which runs into 2023-2024, includes the following points:

- ▶ HR, finance and IT policies are CSR compliant, and staff are trained. Inclusion will be promoted, both internally and externally.
- ▶ CSR is applied as a mainstreaming theme in the



Dorcas programmes; project participants are assisted to adapt to the impacts of climate change and provide capacity to mitigate climate and environmental risks.

- ▶ Dorcas ensures that all programmes, offices and its shops in the Netherlands operate in an environmentally sustainable manner. Staff will be trained in CSR.
- ▶ Dorcas' policies are aligned with the CSR framework, especially with reference to travel, energy management, facility management and other policies as identified during the assessment phase. Dorcas aims to decrease CO2 emissions (by ten percent at the end of 2024) and develop a plan to offset remaining CO2 emissions so that it gradually becomes a carbon-neutral organisation by 2030. Regular (every three years) CO2 assessments will be conducted.
- ▶ There is a clear process in place to monitor progress on CSR. CSR reporting will be integrated into the Dorcas annual plan and Dorcas quality framework (also in alignment with CHS) and it will also be published on the Dorcas website to both external and internal stakeholders.

3.5 Integrity

Integrity is important to Dorcas. A strong integrity culture ensures trust in each other as colleagues and in the organisation. And precisely because we work with people in need, a target group that is also more vulnerable to misconduct, it is extra important that we act with integrity in all aspects of our work.

Steps in 2022

Dorcas took important steps in the field of integrity in 2022. A specialised external consultant developed and implemented these efforts in cooperation with internal

stakeholders. We would like to highlight three important developments:

1. We transition to a proactive integrity approach

That is, with a genuine focus on strengthening the integrity culture within our organisation. This puts us ahead of the minimum external integrity requirements rather than trailing behind them. A baseline integrity culture measurement was carried out at the end of 2022 and resulted in important points of departure to strengthen the integrity culture.

2. A new complaint mechanism is ready for implementation

This mechanism provides clear procedures and timelines that will apply uniformly across the organisation. The establishment of effective complaint channels will become more stringent, and their follow-up will be ensured with proper segregation of responsibilities.

3. Our focus is shifting from paper to practice

Through moral dilemma sessions and workshops with various employees and leaders of Dorcas, we have explored the integrity dilemmas we experience in our daily work. The basis was laid for a new Code of Conduct that better reflects working practices in countries, offices and shops. And through a systematic analysis, key integrity risks have been identified at the country level.

Integrity system

In this annual report, we want to account for the functioning of the integrity system, particularly the existing feedback and complaint mechanism. Under this mechanism, we have received and subsequently followed up on a number of feedback and complaints, as outlined in the table below.

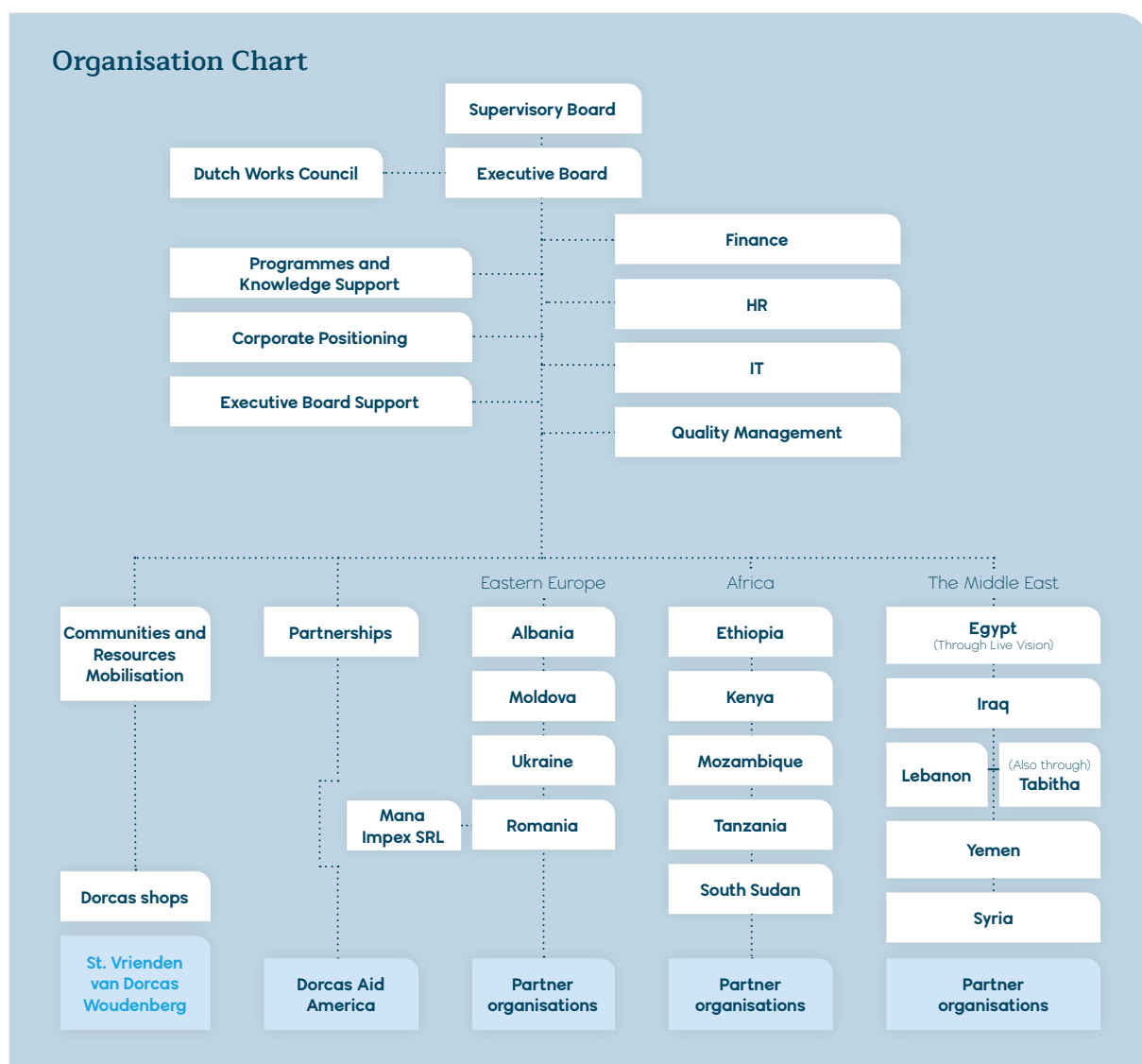
| Origin | Number | Key subjects |
|----------------------|--------|-------------------------------------------------------------------------------------------------------------|
| International office | 8 | Technical aspects |
| Country offices | 30 | Selection or registration for assistance Technical aspects |
| Shops | 27 | Types of products sold Relationship between shop management and volunteers COVID-19 response measures |
| Of which SEA-related | 0 | N/A |

Positive feedback is not included in these numbers. We have received no complaints related to sexual exploitation and abuse (SEA). In our view, this is an indication that our feedback and complaint mechanism may currently not be performing sufficiently, both in its design and implementation. As mentioned before, we aim to substantially improve this performance through our new feedback and complaint mechanism.

3.6 Our governance

Dorcas Aid International is a Dutch foundation (*stichting*) registered as a Relief and Development Agency in the Netherlands. Our organisational structure can be found in the chart below. Dorcas has a remuneration policy with salary scales and increments, which is benchmarked regularly in the Netherlands and the countries where Dorcas has staff. See page 66 for a full account of the personnel expenses and Executive Board salaries.

Dorcas has a clear division between executive and managerial responsibilities and supervisory duties, which is a prerequisite for all foundations registered under



Dutch law. These are described in the remainder of this section. Annex A contains a full list of all members of the Executive Board and the Supervisory Board and their (additional) positions.

Executive Board

The Executive Board consists of the Chief Executive Officer (CEO) and Chief Operations Officer (COO). Together, they act as an independent governing body and are responsible for the organisation's overall performance. The CEO is the chair of the Executive Board and is primarily responsible for our organisational strategy and external positioning. The COO is the vice-chair and oversees daily decision-making and related concerns. The board's mandate is determined by government regulations as well as the Dorcas constitution. The Executive Board must authorise all work conducted by Dorcas staff in keeping with international procurement regulations. In 2022, a new CEO was appointed after the retirement of the former one.

Country Directors

A Country Director (CD) is in charge of supervising the programme and associated projects in his/her assigned country. He/she is responsible for managing a team of country staff and is the face of Dorcas Aid International in his/her country. The responsibilities of all thirteen CDs are listed in an externally registered power of attorney document. In addition to the power of attorney, our management charter defines the mandate of the CD based on our organisational structure.

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

Partner organisations

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



the CD and the director of the partner organisation. This project partner agreement was revised in 2022 to include articles related to the protection of the environment, fair labour conditions, child protection, accountability to the affected population and the complaint mechanism. Financial requirements for rapid response were also revised. In 2022, Dorcas also developed a manual to guide the capacity assessment of local partners to enhance their capacities.

International Management Team

The International Management Team (IMT) issues tactical and operational decisions with international ramifications. It also discusses urgent strategic issues to be presented at the annual meetings of the International Council. The IMT is made up of all eight members of the Dutch Management Team, three CDs – one from each

region (Africa, the Middle East, Eastern Europe) and the Executive Secretary. It meets every four weeks.

Dutch Management Team

The Dutch Management Team (NL-MT) includes the Executive Board and managers of our finance, programme and knowledge support, community and resource mobilisation, partnerships, human resources and IT departments. The NL-MT meets every four weeks to discuss matters within the jurisdiction of the international office and the work of Dorcas in the Netherlands, including strategy, policy and risk management.

International Council

The International Council (IC) – consisting of the Executive Board, thirteen CDs, NL-MT and the Executive Secretary – is the platform within Dorcas to discuss all



strategic decisions concerning the whole organisation. The Executive Board has formal and final responsibility for such decisions but preferably makes strategic decisions with the consensus of all members of the IC. Internal advisors with specific expertise also take part in the IC meetings. The IC meets twice a year.

Works Council

Dorcas has a Works Council comprising five (elected) staff representatives. This council is a mandatory legal requirement in the Netherlands for organisations of our size. The Executive Board usually meets with the Works Council every two months, or more if needed. Subjects discussed included HR issues and issues pertaining to the Dutch Works Councils Act. In 2022, the Works Council gave constructive advice to the Executive Board on several matters concerning organisation and staff. The Works Council also meets twice a year with Supervisory Board representatives.

Supervisory Board

An external Supervisory Board (SB) monitors our organisational activities. The SB has the power to approve adjustments to the Dorcas constitution, strategic plans and budget, and hire and fire Executive Board members. It also advises the Executive Board on key strategic decisions against set objectives. The SB assumes these duties over the course of four annual governance meetings and one additional in-depth policy meeting. The SB periodically evaluates its own functioning, usually once a year. All SB members work on a voluntary basis and bring years of expertise to the table. Learn more about our members in annex A.

In 2022, one of the members of the SB was appointed SB chair after the former chair left the SB following an extensive period of service. Two new members of the SB were appointed in the course of 2022, bringing the SB to full strength.

In 2022 topics of discussion included:

- ▶ 2021 annual report.
- ▶ Latest auditor's report and issues related to compliance.
- ▶ (Quarterly) Financial reports 2022.
- ▶ 2023 annual plan and budget.
- ▶ Strategic direction social impact enterprise development.

- ▶ Revision of regulations of Supervisory Board, and its committees.
- ▶ Regular updates on developments/COVID-19 in the Netherlands and country offices.
- ▶ Collaboration Dorcas and ZOA in South Sudan.
- ▶ Performance of Executive Board members.
- ▶ (Fulfilling) Vacancies in the Executive Board as well as in the Supervisory Board.

Audit Committee

Two members of the SB also serve as members of the Audit Committee (AC). The AC offers advice on financial and legal issues and makes recommendations for financial reporting and risk management to the full SB. The AC meets three times a year, or more when necessary.

Nominating Committee

Three members of the SB also serve as members of the Nominating Committee. The committee makes recommendations for Executive Board and Supervisory Board positions and conducts performance reviews with the Executive Board members. The committee meets at least once a year and more often when necessary.





Part 2

Annual accounts

Balance sheet as of 31 december 2022 (In euros)

| Assets | December 31st 2022 | December 31st 2021 |
|-------------------------------------|--------------------|--------------------|
| Fixed assets | | |
| Intangible fixed assets (B0) | 770,549 | 1,008,077 |
| Material fixed assets (B1) | 3,067,511 | 3,071,422 |
| Financial fixed assets (B2) | 263,058 | 250,938 |
| | 4,101,118 | 4,330,437 |
| Current assets | | |
| Stocks (B3) | 24,900 | 46,493 |
| Receivables (B4) | 4,192,503 | 2,546,958 |
| Liquid assets (B5) | 14,087,415 | 14,111,291 |
| | 18,304,818 | 16,704,742 |
| Total | 22,405,936 | 21,035,179 |
| Equity and liabilities | | |
| Reserves and funds (B6) | | |
| RESERVES | | |
| Designated reserve financing assets | 3,753,090 | 4,017,547 |
| Project allocation reserve | 294,670 | 616,810 |
| Continuity reserve | 4,888,777 | 4,933,908 |
| | 8,936,537 | 9,568,266 |
| FUNDS | | |
| Designated funds projects | 6,335,494 | 4,489,337 |
| | 15,272,031 | 14,057,603 |
| Provisions | | |
| Provisions (B7) | 336,896 | - |
| Liabilities | | |
| Long-term liabilities (B8) | 354,253 | 324,514 |
| Short-term liabilities (B9) | 6,442,756 | 6,653,063 |
| Total | 22,405,936 | 21,035,179 |

Statement of income and expenditures 2022 (In euros)

| | 2022 | Budget 2022 | 2021 |
|------------------------------------------------------------------|-------------------|-------------------|-------------------|
| Income | | | |
| Private individuals (S1) | 8,641,080 | 8,300,000 | 8,630,856 |
| Companies (S2) | 1,294,227 | 1,275,000 | 1,021,861 |
| Government grants (S3) | 13,101,498 | 7,800,000 | 8,562,919 |
| Affiliated non-profit organisations (S4) | 125,000 | 75,000 | 75,000 |
| Other non-profit organisations (S5) | 9,241,388 | 6,000,000 | 6,757,769 |
| Total income raised | 32,403,193 | 23,450,000 | 25,048,404 |
| Income in exchange for delivery of products and/or services (S6) | 4,515,657 | 4,467,663 | 2,628,834 |
| Total income | 36,918,850 | 27,917,663 | 27,677,238 |
| Expenses | | | |
| SPENT ON OBJECTIVES (S7)** | | | |
| Awareness | 1,414,704 | 1,421,059 | 1,332,499 |
| Humanitarian Assistance and Recovery | 20,664,469 | 10,920,392 | 11,960,183 |
| Inclusive Entrepreneurship | 5,476,949 | 5,739,854 | 5,570,542 |
| Social Empowerment and Protection | 4,655,638 | 5,765,374 | 4,186,381 |
| | 32,211,760 | 23,846,679 | 23,049,604 |
| FUNDRAISING EXPENSES (S8) | 2,220,146 | 2,160,143 | 2,093,700 |
| MANAGEMENT AND ADMINISTRATION EXPENSES (S9) | 1,263,022 | 1,415,226 | 1,289,937 |
| Total expenses | 35,694,928 | 27,422,047 | 26,433,241 |
| BALANCE OF INCOME AND EXPENSES | 1,223,922 | 495,616 | 1,243,997 |
| Financial income and expenses (S10) | -9,510 | -26,475 | 121,314 |
| Surplus (deficit) | 1,214,412 | 469,141 | 1,365,311 |

** in 2022 a new classification of the programme concepts was implemented. Therefore the financial figures of last year are adjusted and recorded as follows.

| | | |
|------------------------------------------|---------|--------------------------------------|
| Relief | 100% to | Humanitarian Assistance and Recovery |
| Early Recovery and Resilient Livelihoods | 50% to | Humanitarian Assistance and Recovery |
| Early Recovery and Resilient Livelihoods | 50% to | Inclusive Entrepreneurship |
| Enterprising People and Communities | 100% to | Inclusive Entrepreneurship |
| Community Based Care and Protection | 100% to | Social Empowerment and Protection |

Result Appropriation 2022

| ADDED TO/WITHDRAWN FROM | |
|-------------------------------------|------------------|
| Designated reserve financing assets | -264,457 |
| Continuity reserve | -45,148 |
| Project allocation reserve | -322,140 |
| Designated funds projects | 1,846,157 |
| | 1,214,412 |

Attribution of Costs

| Attribution | Objectives | | | | Expenses | | Totals | | |
|----------------------------------------|------------------|-------------------------|------------------------------|--------------------------|------------------|--------------------|-------------------|-------------------|-------------------|
| Expenses | Awareness | Hum. assist. & recovery | Inclusive enterpre- neurship | Soc. empow- erm. & prot. | Fundraising | Man.& admin- istr. | Total 2022 | Budget 2022 | Total 2021 |
| Direct project spending cash and goods | - | 17,731,996 | 4,443,841 | 3,712,636 | - | - | 25,888,474 | 18,319,583 | 17,991,255 |
| Salaries | 538,498 | 1,364,017 | 465,741 | 418,307 | 811,679 | 548,983 | 4,147,226 | 4,293,148 | 3,467,441 |
| Social insu- rance | 111,148 | 186,122 | 74,184 | 68,468 | 163,323 | 104,933 | 708,178 | 694,763 | 635,213 |
| Pension | 71,669 | 110,164 | 45,569 | 42,304 | 104,877 | 66,796 | 441,378 | 518,761 | 418,814 |
| Other staff expenses | 215,219 | 457,732 | 166,034 | 150,809 | 320,543 | 211,733 | 1,522,069 | 873,933 | 1,368,195 |
| Communica- tion | 169,760 | 68,281 | 21,252 | 19,120 | 339,521 | 7,546 | 625,480 | 522,541 | 603,450 |
| Accomodation | 22,784 | 178,947 | 49,238 | 51,391 | 56,576 | 45,569 | 404,505 | 335,871 | 266,413 |
| Logistics/ware- house | 497 | 6,130 | 1,550 | 1,299 | 964 | 935 | 11,376 | 11,858 | 6,585 |
| Office and general | 196,344 | 398,397 | 147,058 | 133,988 | 291,583 | 191,478 | 1,358,848 | 1,359,413 | 1,234,823 |
| Depreciation | 88,785 | 162,684 | 62,481 | 57,316 | 131,080 | 85,051 | 587,396 | 492,175 | 441,052 |
| Totals | 1,414,704 | 20,664,469 | 5,476,949 | 4,655,638 | 2,220,146 | 1,263,022 | 35,694,928 | 27,422,047 | 26,433,241 |

| | 2022 | 2021 | Dorcas norm |
|-----------------------------------------------------------------------|-------|-------|-------------|
| Spent on objectives as a percentage of total income | 87.3% | 83.3% | >85% |
| Spent on objectives as a percentage of total costs | 90.2% | 87.2% | >85% |
| Fundraising expenses as a percentage of total income raised | 6.9% | 8.4% | <10% |
| Management and administration expenses as a percentage of total costs | 3.5% | 4.9% | 4% |

In 2022 Dorcas received a lot of donations for the Emergency Response Ukraine. This has a positive effect on the spending ratio's. Fundraising expenditures increased in absolute figures due to staff expenses, but decreased rela-

tively due to the substantial increase in income. Manage- ment and administration expenditures remained on the same level in absolute figures and therefore decreased relatively as well.

General notes

Consolidation

In most cases, Dorcas country offices are branch offices; they are legally and financially part of Stichting Dorcas Aid International. The financial figures of the country offices are therefore integrated into this annual report.

Dorcas Romania, Dorcas Egypt and Tabitha for Relief and Development (Lebanon) are independent organisations with their own boards. However, due to defining influence or agreements, Dorcas has a say on the governing and policy of these organisations. Consequently, the financial information of these country offices has also been consolidated in this annual report.

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

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

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

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

As of May 2022, Dorcas Aid International and ZOA have established a partnership in South Sudan, integrating operations into a joint working organisation: ZOA Dorcas South Sudan. For this, a separate legal entity was established on March 21st 2022 in the Netherlands: Coöperatie Dutch Coalition for Relief and Development U.A. whose members are Dorcas Aid International and ZOA. The purpose is to achieve more impact for people in need in South Sudan. In accordance with the guidelines, Dorcas partially consolidated the annual figures of the cooperative in proportion to its interest (50%).

The parties in the consolidation can be summarised as follows:

| Consolidated organisation | Place of office | Governance | Goal |
|------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Dorcas Aid Romania Association | Cluj Napoca, Romania | <ul style="list-style-type: none"> Meeting of members (4) with highest authority Board of Directors (3) for overall leadership, chosen from membership Executive Director (1 of the 3 directors) | Relief and development |
| SC Mana Impex SRL | Cluj Napoca, Romania | <ul style="list-style-type: none"> Shareholder is Dorcas Aid Romania Ass. Executive Director is same director of Dorcas Aid Romania Ass. | Wholesale of clothing and footwear |
| Tabitha for Relief and Development | Beirut, Lebanon | <ul style="list-style-type: none"> Association with General Assembly and Administrative Assembly with 5 positions, who function as the executive board. | Relief and development |

| Consolidated organisation | Place of office | Governance | Goal |
|------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| Dorcas Aid America Inc. | Denver, CO, USA | <ul style="list-style-type: none"> Board with chairman, secretary and treasurer, with one representative of Dorcas Aid International (NL). | Fundraising for relief and development projects |
| Tabitha for Enterprising People B.V. | Andijk, the Netherlands | <ul style="list-style-type: none"> Shareholder is Stichting Dorcas Aid International Shareholdermeeting is highest authority, Board of Directors is the Executive Board, Directors are the same as in Stichting Dorcas Aid International | Facilitating economic development for self-sustainability of people in developing countries |
| Cooperatie Dutch Coalition for Relief and Development U.A. | Apeldoorn, the Netherlands | <ul style="list-style-type: none"> Stichting Dorcas Aid International and Stichting ZOA in Apeldoorn together form the Board of Directors of the cooperative; they are also the sole two members of the cooperative and form the supreme body, the General Assembly | Collaboration Relief and Development in South Sudan |

General principles

All figures provided in this annual report are stated in euros, unless stated otherwise mentioned. Compilation of this annual report requires management to make estimates that influence the accounted- for values of assets and liabilities and of income and expenses. Actual outcomes may deviate from the estimates. The estimates and underlying assumptions are assessed periodically. Based on the premises of the guideline RJ 630.101 of the Dutch Council for Annual Reporting, the provisions of Part 9 of Book 2 of the Dutch Civil Code and the Guidelines for the annual reporting of small legal entities must, in principle, be applied. However, based on the nature of the organisation (fundraising organisation), the annual accounts have been compiled in accordance with the Dutch Council for Annual Reporting's guideline RJ 650 Fundraising organisations. This has been done to satisfy the required insights stated in article 2:362 under 1. Any additional explanations required on the basis of Part 9 of Book 2 of the Dutch Civil Code and the Guidelines for the annual reporting of small legal entities have been included in the annual accounts. The report was prepared based on paid expenses, except in kind donations valued at the estimated fair value when traded. Stock in Dorcas shops has been valued at no value. We refer to the comments made on the valuation principles of the assets.

Foreign currency

Receivables, liabilities and obligations in foreign currency

are converted against the rate at date of balance sheet. Transactions in foreign currency during the reporting period have been processed into this financial report against the exchange rate valid for the month in which the transaction took place. Resulting exchange rate differences are taken into account in the income and expenditure statement.

Principles of valuation

Fixed assets

Intangible and tangible fixed assets are valued at acquisition cost minus depreciation, taking into account possible residual values. In establishing residual values of real estate, it is considered that real estate has a residual value of at least half the actual value. To prevent additional costs for establishing actual values by valuations, the actual value of real estate in the Netherlands is derived from the annual valuation of the WOZ (Law on Immovable Assets). For real estate in other countries from the most recent information in which buildings are valued every five years in a rotating cycle. In 2020 the immovables of the country offices were valued. The outcome did not lead to an adjustment of the value. Depreciation is applied using a 'straight-line' method based on the estimated economic life span. Depreciation is calculated from the moment of actual use. Depreciation is not applicable to land. Costs regarding the maintenance of assets have been expensed. When calculating depreciation, residual values are taken into account.

Financial fixed assets are valued at net asset value in the case of 'significant influence' (more than 20 percent of the shares issued are held). Where there is no 'significant influence' the financial assets are valued at the time of acquisition. Tabitha for Enterprising People B.V. has a shareholding in Selam Awassa Business Group Private Limited Company in Ethiopia, Selam Engineering Dire Dawa in Ethiopia and Frutalpin in Albania. All have been valued at net asset value.

Stocks

Stocks purchased are valued at acquisition price or lower actual value. Stock at country offices are mainly donated goods from individuals in the country itself. The stock in the Dorcas shops are second-hand items and therefore the value in itself is nil. Additional stock at the depots is not destined to be shipped to projects, but might be either shipped to Dorcas shops or to Mana (Romania) or given to other organisations. It is not valued due to the uncertain nature of the proceeds and/or the fact that these were surplus materials that Dorcas needed to dispose of in a timely manner. Stock at Mana in Romania that has been purchased from the Dutch organisation is valued at cost price.

Receivables

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

Reserves and funds

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

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

Due to the implementation of the 'funding allocation framework' - a method to assign Dutch private funding as allocation for project spending - allocations were made for each country to develop and implement projects. In previous years the allocations were not fully used. In 2022



Dorcas spent a substantial part, but the remainder will be available in 2023. This 'project allocation reserve' is already committed for project spending and not available to cover organisational risks like the continuity reserve, unless absolute emergencies occur.

Designated funds are donations and other income to be used for specific projects that have not yet been spent. Upon completion of a project, any surplus in designated funds may be re-designated by management. As much as possible, this re-designation will be in line with the original designation.

All designated funds may be used for funding projects in the following year. When a project entirely financed by earmarked income has overspent during a timeframe of one to several years, a negative designated fund balance will remain so that future spending can compensate for previous expenses.

Provisions

Provisions are recognised for legally enforceable obligations that exist at balance sheet date, for which an outflow of resources will be required and a reasonable estimate can be made. Provisions are measured at the best estimate of the amount that is necessary to settle the obligation as per balance sheet date.

Other

Off-balance sheet liabilities and contingencies are valued at amortised cost price. Other assets and liabilities are stated at amortised cost price, unless otherwise noted.

Principles of result determination

Income

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

term liabilities. When they are spent in the next year, they are reflected as income and the spending as project expenditures. Proceeds of sold items (books, clothing and other second-hand goods) are accounted for in the year in which the goods were delivered.

Expenses

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

Personnel expenses

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

Taxes

The foundation is not taxable for corporate income tax in the Netherlands nor in project countries, or there are exemptions in place for taxable activities of the foundation due to its fundraising nature and spending of the proceeds in line with the charitable goal. Therefore, there are no expenditures for corporate income tax or other taxes that are levied on profits. In the Netherlands, the foundation is taxable for value-added taxes (VAT) on specific activities. Consequently, VAT charged on taxable activities is settled in the VAT tax returns, and part of the VAT on general costs. In this annual report all amounts exclude VAT that has to be paid or can be reclaimed. The commercial enterprise in Romania 'SC Mana Impex SRL' is subject to Romanian corporation tax. The tax is accounted for (subtracted from) the line item in the statement of income and expenses called 'Income in exchange for delivery of products'.

Investments and equity policy

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

Cash flow statement

The cash flow statement is compiled via an indirect meth-

od in which there is a distinction between cash flows and operational activities, cash flows from purchases and cash flows from finance activities. The information for the cash flow statement is taken directly from the statement of

income and expenditure as well as from the changes in balance sheet positions at the start and end of the year.

Comments on the balance sheet

| Assets | Software developments | In progress | Total |
|---------------------------------------------------|-----------------------|-----------------|------------------|
| INTANGIBLE FIXED ASSETS (BO) | | | |
| <i>The development in this year is as follows</i> | | | |
| Purchase costs as of 1 January | 1,760,314 | 188,835 | 1,949,149 |
| Accumulated depreciation as of 1 January | -941,072 | - | -941,072 |
| Book value as of 1 January | 819,242 | 188,835 | 1,008,077 |
| | | | |
| Addition purchase value consolidation | - | - | - |
| Addition accumulated depreciation consolidation | - | - | - |
| Reclassification purchase value | 46,144 | -188,835 | -142,691 |
| Reclassification accumulated depreciation | 405 | - | 405 |
| Purchases | 319,303 | - | 319,303 |
| Depreciation | -414,547 | - | -414,547 |
| Purchase price sold/obsolete items | -504,716 | - | -504,716 |
| Depreciation sold/obsolete items | 504,716 | - | 504,716 |
| | -48,695 | -188,835 | -237,530 |
| | | | |
| Purchase price as of 31 December | 1,621,047 | - | 1,621,047 |
| Accumulated depreciation as of 31 December | -850,498 | - | -850,498 |
| Book value as of 31 December | 770,549 | - | 770,549 |

Depreciation has been calculated at 30 percent of purchase costs. From 2022 onwards the purchase costs in progress are stated under purchases. For the intangible fixed assets per balance sheet date, a book value of approximately € 426k is used in business operations and a book value of another € 345k for direct use for the objectives of the organisation. 'Business operations' is de-

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

| Material fixed assets (B1) | Real Estate | Furniture and fixtures | Vehicles | In progress | Total |
|-------------------------------------------------|------------------|------------------------|----------------|-----------------|------------------|
| Purchase costs as of 1 January | 2,676,858 | 1,344,739 | 1,009,073 | 286,466 | 5,317,136 |
| Accumulated depreciation as of 1 January | -607,457 | -883,852 | -754,406 | - | -2,245,716 |
| Book value as of 1 January | 2,069,401 | 460,887 | 254,667 | 286,466 | 3,071,422 |
| Addition purchase value consolidation | - | 153,909 | 377,483 | - | 531,392 |
| Addition accumulated depreciation consolidation | - | -121,373 | -375,914 | - | -497,287 |
| Reclassification purchase value | - | -43,894 | -2,252 | -286,466 | -332,611 |
| Reclassification accumulated depreciation | - | -2,169 | 1,767 | - | -402 |
| Purchases | 351,995 | 424,739 | 56,747 | - | 833,481 |
| Depreciation | -170,857 | -222,960 | -75,952 | - | -469,769 |
| Purchase price sold/obsolete items | - | -161,322 | -36,374 | - | -197,696 |
| Depreciation of sold/obsolete items | - | 96,250 | 32,732 | - | 128,982 |
| | 181,138 | 123,179 | -21,763 | -286,466 | -3,911 |
| Purchase price as of 31 December | 3,028,853 | 1,718,171 | 1,404,680 | - | 6,151,699 |
| Accumulated depreciation as of 31 December | -778,315 | -1,134,103 | -1,171,773 | - | -3,084,188 |
| Book value as of 31 December | 2,250,539 | 584,068 | 232,907 | - | 3,067,511 |

Depreciation has been calculated with the following percentages:

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

From 2022 onwards the purchase costs in progress are stated under purchases. Due to the cooperation in D-Cord material fixed assets have been sold and consolidated.

Of the fixed assets per balance sheet date, a book value of approximately € 1.8 million is used in business operations and a book value of another € 1.3 million for direct use for the objectives of the organisation. 'Business operations' is defined as fundraising, the Dorcas shops, Mana operation, management and administration and supporting functions. 'Direct use for the objectives of the organisation' is defined as fixed assets in the countries where projects are implemented and tangible fixed assets used with project monitoring, design and management.

Financial fixed assets (B2)

Dorcas was a member of 'Coöperatie PerspActive U.A.' This was a Dutch cooperative of ten organisations working in development cooperation. Empowering people in developing countries was the main goal of this initiative. Dorcas has paid an amount of € 6,4k as membership capital PerspActive. This cooperative has been discontinued and the membership capital was settled in 2022.

Tabitha Enterprising People B.V. is a co-shareholder of Selam Awassa Business Group Private Limited Company in Hawassa, Ethiopia. The limited company focuses on designing and producing appropriate technology for the

rural community. Beyond renewable energy products they produce equipment for smallholder farmers and the construction industry. Tabitha Enterprising People B.V. owns 50 percent of the shares with a net asset value of ETB 4.6 million (equivalent € 80k). This is based on the annual report 2021.

Tabitha Enterprising People B.V. is a co-shareholder of Selam Engineering Dire Dawa Private Limited Company in Dire Dawa, Ethiopia. The core competences of the limited company in Dire Dawa are twofold: i) training youths in the area of metal manufacturing and ii) engineering and manufacturing of products for rural households, farming communities, construction companies and hospitals. Tabitha Enterprising People B.V. owns 49.6 percent of the shares with a net asset value of ETB 8.4

million (equivalent € 147k). This is based on the annual report 2021.

Tabitha Enterprising People B.V. is a co-quotaholder of Frutalpin SH.P.K in Tropoja, Albania. The core competences of the limited liability cooperation in Tropoja are to contribute to improved social and economic situation of vulnerable families in northern areas of Albania and promote good working conditions and fair treatment of employees and farmers. Tabitha Enterprising People B.V. owns 20 percent of the quota capital with a net asset value of ALL 100k (equivalent € 875). This is based on the annual report 2022. The premium above quota of the quotaholders of Frutalpin (equivalent € 175k) is still represented under borrowings in the annual report 2022 of Frutalpin.

| Stocks (B3) | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| DESIGNATED FOR BUSINESS EXECUTION: | | |
| Sales items and promotion materials | - | 4,418 |
| Sales items Mana Romania | 23,435 | 31,412 |
| DESIGNATED FOR BUSINESS OBJECTIVES: | | |
| Donations in kind | - | - |
| Stock at country offices | 1,465 | 10,663 |
| Total stock as of 31 December | 24,900 | 46,493 |

| Receivables (B4) | 2022 | 2021 |
|----------------------------------------|------------------|------------------|
| ACCOUNTS RECEIVABLE | | |
| Balance as of 31 December | 80,971 | 90,426 |
| Provision for bad debts | -1,000 | -19,996 |
| Balance as of 31 December | 79,971 | 70,430 |
| Other receivables and prepaid expenses | | |
| Prepaid expenses | 320,367 | 147,161 |
| Legacies receivable | 789,931 | 817,365 |
| Receivables from donors | 1,439,181 | 536,787 |
| Other receivables | 1,563,054 | 975,215 |
| | 4,112,532 | 2,476,528 |
| Balance as of 31 December | 4,192,503 | 2,546,958 |

Receivables are predominantly used in business operations.

| Liquid assets (B5) | 2022 | 2021 |
|----------------------------------------------------------|-------------------|-------------------|
| Petty cash/Netherlands banks | 11,079,158 | 10,440,668 |
| Petty cash/banks shops and commercial enterprise | 556,257 | 423,078 |
| Petty cash/banks business and workgroups | 63,429 | 23,708 |
| Petty cash/bank country offices minus outstanding checks | 2,415,971 | 3,349,347 |
| Money in transfer | -27,400 | -125,510 |
| Total Liquid Assets as of 31 December | 14,087,415 | 14,111,291 |

Of all liquid assets, an amount of € 315,751 is fully restricted in a collateral account at Rabobank which issued bank guarantees for several rental arrangements. The liquid assets are predominantly classified as investments

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

Equity and liabilities

| Reserves and funds (B6) | 2022 | 2021 |
|----------------------------------------------------|------------------|------------------|
| RESERVES | | |
| DESIGNATED RESERVE FINANCING ASSETS | | |
| Balance as of 1 January | 4,017,547 | 3,607,398 |
| Subtracted/added through result distribution | -264,457 | 410,149 |
| Balance as of 31 December | 3,753,090 | 4,017,547 |
| PROJECT ALLOCATION RESERVE | | |
| Balance as of 1 January | 616,810 | 1,062,503 |
| Subtracted/added through result distribution | -322,140 | -445,693 |
| Balance as of 31 December | 294,670 | 616,810 |
| CONTINUITY RESERVE | | |
| Balance as of 1 January | 4,933,908 | 4,619,229 |
| Exchange differences net value Dorcas USA and Mana | 17 | 17 |
| Subtracted/added through result distribution | -45,148 | 314,662 |
| Balance as of 31 December | 4,888,777 | 4,933,908 |

Four reserves (funds) are distinguished:

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

3. Project allocation reserve, for allocated project spending in 2022 that has been delayed to 2023.

4. Continuity reserve, to ensure continuity of the organisation.

The purpose of the continuity reserve is threefold:

1) levelling the seasonal nature of income during the calendar year; and 2) absorbing variations in actual income in comparison to budget so that if income is low, the organisation, as well as programme execution, is systematically adjusted to the decrease in income and 3) risks that might occur and that cause a sudden decrease in liquidity.

The reserve for financing assets is established on each balance sheet date based on the assumptions mentioned

as part of the principles of valuation in this chapter of the annual report.

In the present year a budgeted growth of the continuity reserve was planned. However a small withdrawal was needed due to less unearmarked donations and legacies, more spending on organisational expenses.

The division of the continuity reserve per December 31st 2022 among the consolidated entities is as follows:

| | 2022 | 2021 |
|--------------------------------------------------------|------------------|------------------|
| Dorcas Aid International | 3,970,762 | 4,198,998 |
| Dorcas Aid Romania Association | 68,579 | -193 |
| SC Mana Impex SRL | 42,794 | 37,475 |
| Tabitha for Relief and Development (Lebanon) | 582,302 | 396,811 |
| Dorcas Aid America Inc. | -1,215 | -965 |
| Tabitha for Enterprising People B.V. (the Netherlands) | 225,554 | 301,781 |
| Totals | 4,888,777 | 4,933,908 |

Funds

Upon completion of a project management may reallocate any surplus of designated funds for the project. Management will seek to redesignate these funds in line with the original designation as much as possible. This is realised with the utmost care. Designated funds will be used for funding projects in 2023 and further.

When interpreting the term 'result' (or 'profit' and 'loss') in a fundraising organisation, it is important to know the system to determine results. Income (excl. government grants and contractual grants) received in a specific year is accounted for in that year, even if the income is not spent for the project in that year. Government grants

and contractual grants (both with a possible repayment obligation) received in a specific year are accounted for in that year when this income has been spent. The project expenses are accounted for in the year expenses actually occur. Consequently, major fluctuations in the 'result' occur from year to year. Terms such 'profit', 'loss', 'surplus', 'shortage' and 'result' must therefore be used with restraint in a fundraising organisation.

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

| Designated Funds | 2022 | 2021 |
|----------------------------------------------|------------------|------------------|
| Balance as of 1 January | 4,489,337 | 3,403,143 |
| Subtracted/added through result distribution | 1,846,157 | 1,086,194 |
| Balance as of 31 December | 6,335,494 | 4,489,337 |

| Statement of movement designated funds | Opening balance | Received or assigned | Direct project spending | Closing balance |
|----------------------------------------|------------------|----------------------|-------------------------|------------------|
| Humanitarian Assistance and Recovery | 2,568,661 | 19,066,778 | -17,731,996 | 3,903,443 |
| Inclusive Entrepreneurship | 816,679 | 4,666,713 | -4,443,841 | 1,039,551 |
| Social Empowerment and Protection | 1,103,997 | 4,001,140 | -3,712,636 | 1,392,501 |
| Totals | 4,489,337 | 27,734,630 | -25,888,474 | 6,335,494 |

| Provisions (B7) | 2022 | 2021 |
|----------------------------------|----------------|----------|
| Balances as of 1 January | - | - |
| Addition | 336,896 | - |
| Release | - | - |
| Balance as of 31 December | 336,896 | - |

Provisions for potential liabilities relate to ineligible project expenses, payment of rent. It is uncertain if these costs require payment, therefore a provision is provided.

Provisions are measured based on the best estimate, but it can vary between € 140k to € 700k.

| Long-term liabilities (B8) | 2022 | 2021 |
|--------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| PRIVATE LOANS | | |
| Balances as of 1 January | 54,723 | 65,130 |
| Add: new loans | 167,179 | 25,000 |
| Less: principal payments | -22,908 | -35,408 |
| Total | 198,995 | 54,723 |
| Accounted for under short-term liabilities | -34,364 | -52,908 |
| Balance as of 31 December | 164,630 | 1,815 |
| These loans are summarised as: | | |
| Loans with a term of less than 5 years | 128,778 | 54,723 |
| Loans with a term of longer than 5 years | 63,037 | - |
| Total | 191,815 | 54,723 |
| <i>These are several private loans. No collateral has been provided. Some present loans are interest-free.</i> | | |
| MORTGAGE LOANS | | |
| Balance as of 1 January | 136,447 | 157,435 |
| Add: new loans | - | - |
| Less: principal payments | -20,988 | -20,988 |
| Total | 115,459 | 136,447 |
| Accounted for under short-term liabilities | -14,147 | -20,988 |
| Balance as of 31 December | 101,312 | 115,459 |

| Long-term liabilities (B8) | 2022 | 2021 |
|----------------------------------------------------------------------|----------------|----------------|
| <i>These mortgage loans are summarised as:</i> | | |
| Mortgage loans with a term of less than 5 years | 50,915 | 62,711 |
| Mortgage loans with a term of more than 5 years | 64,544 | 73,736 |
| Total | 115,459 | 136,447 |
| DRIF LOANS | | |
| Balance as of 1 January | 368,453 | 552,083 |
| Add: new loans | - | - |
| Less: principal payments | -172,917 | -183,631 |
| Total | 195,536 | 368,453 |
| Accounted for under short-term liabilities | -115,178 | -183,631 |
| Balance as of 31 December | 80,358 | 184,822 |
| <i>These DRIF loans are summarised as:</i> | | |
| DRIF loans with a term of less than 5 years | 195,536 | 357,737 |
| DRIF loans with a term of more than 5 years | - | 10,715 |
| Total | 195,536 | 368,453 |
| FINANCIAL LEASE | | |
| Balance as of 1 January | 48,663 | 73,593 |
| Add: new loans, net | - | - |
| Add: new loans, interest | - | - |
| | 48,663 | 73,593 |
| Less: principal payments | -24,670 | -24,929 |
| | 23,993 | 48,663 |
| Less: interest therein | -430 | -1,851 |
| Net liability | 23,563 | 46,812 |
| Accounted for under short-term liabilities | -15,611 | -24,393 |
| Balance as of 31 December | 7,953 | 22,419 |
| <i>These financial lease obligations can be summed up as follows</i> | | |
| Leases with a term of less than 5 years | 23,563 | 46,812 |
| Leases with a term of more than 5 years | - | - |
| Total | 23,563 | 46,812 |
| Total long-term liabilities as of 31 December | 354,253 | 324,514 |

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

A mortgage of € 118,000 on the Dorcas shop in Bergambacht was obtained in 2013 to finance purchase of the building, which is adjacent to the rented shop. The loan has a fixed term interest of 4.15 percent until 1 July 2023. The payment on the principal is € 983 per month. Collateral for this loan is a mortgage on the real estate property in Bergambacht.

The DRIF loans are private loans obtained to finance a rapid increase in the number of Dorcas shops planned for

2018 and beyond. DRIF stands for Dorcas retail investment fund. It is not an investment vehicle, but these are ordinary private contractual loans with fixed terms and fixed interest. The interest varies from 3 to 5 percent and the repayment term varies from 3 to 10 years. At 2022 balance sheet date, there are thirteen loans outstanding. The concept behind DRIF loans is to prevent the finance needed for new Shops taking money away from projects, but instead to pay these loans back from the additional proceeds of the new shops. For the lenders it provides a way of investing their money in a safe vehicle with moderate proceeds as a form of 'social investment'.

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

| Short-term liabilities (B9) | 2022 | 2021 |
|-------------------------------------------------------------|------------------|------------------|
| LIABILITIES TO CREDIT INSTITUTIONS AND PRIVATE LOANS | | |
| Repayment obligation mortgage loans | 14,147 | 20,988 |
| Repayment obligation private loans | 34,364 | 52,908 |
| Repayment obligation DRIF loans | 115,178 | 183,631 |
| Repayment obligation financial lease | 15,611 | 24,393 |
| Total | 179,300 | 281,920 |
| ACCOUNTS PAYABLE | 393,711 | 501,200 |
| TAXES AND SOCIAL SECURITY PAYMENTS | | |
| VAT | 347,366 | 270,569 |
| Salary taxes and social security payments | 206,982 | 136,794 |
| Total as of 31 December | 554,348 | 407,363 |
| OTHER LIABILITIES | | |
| Unspent project contract grants | 2,712,874 | 2,822,068 |
| Holiday (vacation) allowance | 178,211 | 154,552 |
| Holidays | 132,692 | 100,672 |
| Other payables and accrued expenses | 2,291,620 | 2,385,288 |
| Total as of 31 December | 5,315,397 | 5,462,580 |
| Total short-term liabilities as of 31 December | 6,442,756 | 6,653,063 |

Off-balance sheet liabilities, contingencies and rights

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

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

| Obligations | < 1 year | 1-5 years | > 5 years | Totals |
|------------------------------------------|------------------|------------------|----------------|------------------|
| Rental contracts International Office | 132,409 | 214,721 | - | 347,129 |
| Rental contracts Shops | 1,953,950 | 3,735,375 | 170,879 | 5,860,203 |
| Rental contracts depots | 61,016 | 84,321 | - | 145,338 |
| Auto operational lease obligations | 52,822 | 56,669 | - | 109,491 |
| Copier/printer lease/service obligations | 9,134 | 6,851 | - | 15,985 |
| | 2,209,330 | 4,097,936 | 170,879 | 6,478,145 |

The foundation signs partner/project agreements for a period of at most three years. These agreements with partner organisations concern the implementation and funding of projects. Under these three-year contracts, the foundation has accepted a conditional basic obligation to fund projects for the duration of the agreement. At the time of this financial report, the 2023 obligations are approximately € 1.3 million.

In 2022, the organisation entered into purchase/installation/service contracts for € 732k to be carried out in 2023-2025. They are mainly related to IT.

Dorcas is privileged to have received additional government grants after the balance sheet date (2023 through 2024) that amount to € 10 million for a number of projects. These funds come from, among others the E.U., RVO, DRA, World Vision and the UN.



Comments on the statement of income and expenditure

| Income | 2022 | Budget 2022 | 2021 |
|---------------------------------------------------------------------------|------------------|------------------|------------------|
| Private individuals (S1) | | | |
| Collections (incl. online) | 57,990 | | 58,694 |
| Legacies designated | 99,675 | | 692,210 |
| Legacies not designated | 777,774 | | 1,383,799 |
| Sponsorships | 2,038,862 | | 2,167,120 |
| Donations/gifts designated Netherlands | 2,908,363 | | 1,462,011 |
| Donations/gifts not designated Netherlands | 2,544,177 | | 2,661,052 |
| Donations/gifts designated country offices | 76,835 | | 104,907 |
| Donations/gifts not designated country offices | 9,208 | | 23,402 |
| Net proceeds work groups (ex collections and subsidies) | 115,411 | | 55,080 |
| Via Dorcas USA | 12,783 | | 6,946 |
| Goods through country offices | - | | 15,634 |
| Total | 8,641,080 | 8,300,000 | 8,630,855 |
| Companies (S2) | | | |
| Donations/gifts designated Netherlands | 1,064,413 | | 626,815 |
| Donations/gifts not designated Netherlands | 228,781 | | 193,731 |
| Donations/gifts designated country offices | 726 | | 50,777 |
| Donations/gifts not designated country offices | 307 | | 95 |
| In kind from companies/businessmen | - | | 150,443 |
| Total | 1,294,227 | 1,275,000 | 1,021,861 |
| Government grants (S3) | | | |
| ADH via World Vision Ukraine Emergency Response | 373,971 | | - |
| Danida via Mission East through Lebanon & Syria | 589,705 | | 1,222,373 |
| Danida via Mission East through Ukraine | 9,144 | | - |
| Dutch municipalities | 550 | | 550 |
| Egypt country office | 72,125 | | 118,166 |
| EU Moldova | 18,435 | | - |
| EU South Sudan | 103,795 | | 277,747 |
| EU via CCRDA/through country office Ethiopia (2021 stated under S5) | 25,100 | | - |
| EU via Expertise France through Lebanon & Syria (2021 stated under S5) | 396,235 | | - |
| EU via HEKS/through country office Ethiopia (2021 partly stated under S5) | 54,985 | | - |
| GIZ through country office Ethiopia | 117,161 | | - |

| Income | 2022 | Budget 2022 | 2021 |
|------------------------------------------------------------|-------------------|------------------|------------------|
| HDIF/Tanzania | - | | 94,708 |
| IOM/through country office Ethiopia | 884,209 | | 287,484 |
| KALRO through country office Kenya | 48,113 | | - |
| MoFA/ARC-Eye through Ethiopia country office | - | | 178,265 |
| MoFA/Dutch Relief Alliance | 416,932 | | 367,418 |
| MoFA/Dutch Relief Alliance Lebanon Joint Response | - | | 355,201 |
| MoFA/Dutch Relief Alliance through Cordaid | - | | 15,846 |
| MoFA/Dutch Relief Alliance Ukraine Emergency Response | 2,396,386 | | - |
| MoFA/Kenya Joint Response, through Tear | 534,534 | | - |
| MoFA/Somalia, through Oxfam | - | | -8,250 |
| MoFA/South Sudan Joint Response, through Save the Children | 835,861 | | 1,257,741 |
| MoFA/Syria Joint Response, through ZOA | 714,212 | | 948,515 |
| MoFA/Yemen Joint Response, through Care | 1,034,780 | | - |
| Moldovan Ministry of Finance/country office Moldova | 178 | | 189 |
| Municipality in Albania | 10,126 | | - |
| RVO/Kenya & Ethiopia | 493,603 | | 290,885 |
| RVO/Woord & Daad Ethiopia | - | | 22,343 |
| Start Network Ethiopia through Save the Children | - | | 395,713 |
| Start Network Mozambique through Save the Children | 202,171 | | - |
| The Charities Aid Foundation/Mozambique | - | | 45,383 |
| UN via IOM through Lebanon & Syria | 52,295 | | - |
| UN via Peace Wind Japan through country office Iraq | 12,942 | | 101,716 |
| UN(OCHA) via World Vision through country office Iraq | - | | 465,091 |
| UN(OCHA)/through country office Iraq | 781,117 | | 624,255 |
| UN(OCHA)/through country office Ukraine | 1,119,068 | | 5,551 |
| UN(OCHA)/through country office Lebanon & Syria | 358,595 | | 167,197 |
| Unicef/Mozambique | - | | 103,874 |
| Unicef/South Sudan | 43,658 | | 76,867 |
| USAID (BHA) via World Vision Ukraine Emergency Response | 721,327 | | - |
| WFP/Lebanon & Syria | - | | 5,910 |
| WFP/South Sudan | 149,217 | | 117,963 |
| Other unnamed organisations | 530,968 | | 1,024,218 |
| Total | 13,101,498 | 7,800,000 | 8,562,918 |

| Income | 2022 | Budget 2022 | 2021 |
|-------------------------------------------------|----------------|---------------|---------------|
| Affiliated non-profit organisations (S4) | | | |
| Stichting Vrienden van Dorcas Woudenberg | 125,000 | 75,000 | 75,000 |
| Total | 125,000 | 75,000 | 75,000 |
| Other non-profit organisations (S5) | | | |
| CCRDA/Ethiopia (2022 stated under S3) | - | | 30,770 |
| Edukans/South Sudan | - | | 12,264 |
| EO Metterdaad | 956,600 | | 555,910 |
| Expertise France/Lebanon (2022 stated under S3) | - | | 300,719 |
| HEKS/Ethiopia (2022 partly stated under S3) | 70,253 | | 147,063 |
| Kom Over en Help through country office Albania | 96,000 | | 115,000 |
| Kom Over en Help/Moldova | 100,000 | | - |
| Light for the World/South Sudan | 8,373 | | 44,323 |
| Mara Foundation through country office Albania | 35,000 | | - |
| Mary's Meals/Lebanon & Syria | 414,119 | | 384,972 |
| Medair/Ethiopia | 128,120 | | - |
| Mission East/Ukraine | 58,794 | | - |
| Nadia's Initiative/Iraq | 335,438 | | 1,352,601 |
| New Day Impact through country office Albania | 25,950 | | 10,000 |
| NGO's/through Egypt country office | 169,135 | | 160,957 |
| Peace Wind Japan/Iraq | 3,036 | | - |
| Peace Wind Japan/Syria | 209,804 | | 200,928 |
| Pre-emptive Love Coalition/Syria | - | | 16,216 |
| Red een Kind/Lebanon | 30,000 | | 76,490 |
| Red een Kind/South Sudan | 12,560 | | 20,737 |
| Red een Kind/Ukraine | 24,332 | | - |
| Samenwerkende Hulp Organisaties (SHO)/Ukraine | 541,078 | | - |
| Save the Children/Lebanon | - | | 37,992 |
| Stichting VOx/Kenya | 39,929 | | 28,143 |
| Stichting VOx/Ukraine | 4,000 | | - |
| Tear/Lebanon | - | | 18,047 |
| Tear/Ukraine | 150,000 | | - |
| Terre des Hommes/Lebanon | - | | 142,070 |
| Woord & Daad/Lebanon | 223,250 | | 91,865 |
| Woord & Daad/Mozambique | 89,945 | | 143,194 |
| Woord & Daad/Ukraine | 200,000 | | - |

| Income | 2022 | Budget 2022 | 2021 |
|------------------------------|-------------------|-------------------|-------------------|
| World Vision/Lebanon & Syria | 87,674 | | 390,820 |
| ZOA/Ethiopia | - | | 115 |
| ZOA/Lebanon & Syria | 56,928 | | 282,789 |
| Other unnamed organisations | 3,335,425 | | 1,384,958 |
| Churches, designated | 1,510,851 | | 495,216 |
| Churches, not designated | 324,792 | | 313,610 |
| Total | 9,241,388 | 6,000,000 | 6,757,769 |
| | 32,403,193 | 23,450,000 | 25,048,404 |

Dorcas feels really blessed as the total income received in 2022 was far higher than expected and more than in 2021. Income from private individuals and businesses was a bit higher than expected. The large number of donations received due to the emergency humanitarian assistance campaign for Ukraine was offset by other sources of income, such as legacies and sponsorship being lower than expected.

Grants Dorcas received from other non-profit organisations and the government were not just for the emergen-

cy humanitarian assistance campaign for Ukraine, but also for other programmes of Dorcas. Compared to last year it was more which is a result of the consolidation of the cooperation in D-Cord. Dorcas is thankful that many Dutch churches choose Dorcas to be the channel for expressing their commitment to people in need.

The development of government grants is as follows:

| | 2022 | 2021 |
|-----------------------------------------------------------------------------|-------------------|------------------|
| Received last year, not spent that year | 1,296,848 | 1,133,272 |
| Received last year, not spent that year from other non-profit organisations | 24,478 | - |
| Received this year | 12,977,403 | 8,726,495 |
| Received this year, not spent this year | -1,197,231 | -1,296,848 |
| Accounted for as income | 13,101,498 | 8,562,919 |

Each grant received is explained in a grant decision which states the aim of the grant, conditions and obligations attached to it. Usually the grant must be spent in a certain timeframe. The grant has a financial ceiling, above which no reimbursement of expenses will be given. For some grants, an 'own contribution' applies, which

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

The development of income of other non-profit organisations is as follows:

| | 2022 | 2021 |
|--------------------------------------------------------------|------------------|------------------|
| Received last year, not spent that year | 1,525,219 | 2,029,975 |
| Received last year, not spent that year to government grants | -24,478 | - |
| Received this year | 9,256,290 | 6,253,013 |
| Received this year, not spent this year | -1,515,643 | -1,525,219 |
| Accounted for as income | 9,241,388 | 6,757,769 |

| Income of Samenwerkende Hulporganisatie (SHO) | 2022 | Up to and including 2022 |
|---------------------------------------------------------------|----------------|--------------------------|
| Received income (third parties) from SHO | 899,591 | 899,591 |
| Received this year, not spent this year | -358,513 | -358,513 |
| Accounted for as income | 541,078 | 541,078 |
| Interest | - | - |
| Total income | 541,078 | 541,078 |
| Expenses preparation and coordination | | |
| Indirect Cost Reimbursement (ICR) | 35,398 | 35,398 |
| Total available | 505,680 | 505,680 |
| Expenses | | |
| Spent by Dorcas Aid International via country office Ukraine | 363,204 | 363,204 |
| Transferred by country office Ukraine to Partnerorganisations | 142,476 | 142,476 |
| Accounted for as spending | 505,680 | 505,680 |

Income in exchange for the delivery of products and/or services (S6)

| Net income from sales 2022 | Shops, auction & depots | Mana & other sales | Total |
|-----------------------------------------|-------------------------|--------------------|------------------|
| Sales exclusive of VAT | 9,424,447 | 169,669 | 9,594,116 |
| In kind income | 10,737 | - | 10,737 |
| Costs at a local level | -3,860,361 | -116,403 | -3,976,764 |
| Costs at a national level | -1,092,758 | -19,673 | -1,112,431 |
| Net proceeds | 4,482,063 | 33,594 | 4,515,657 |
| Costs at a local level as % of sales | 40.9% | | 41.4% |
| Costs at a national level as % of sales | 11.6% | | 11.6% |
| Total cost of sales | 52.5% | | 53.0% |

| Comparative figures for 2021 | Shops | Clothing, etc incl. Mana | Total |
|-----------------------------------------|------------------|-----------------------------|------------------|
| Sales exclusive of VAT | 6,747,186 | 159,184 | 6,906,370 |
| In kind income | 30,206 | - | 30,206 |
| Costs at a local level | -3,358,653 | -122,444 | -3,481,097 |
| Costs at a national level | -807,592 | -19,053 | -826,645 |
| Net proceeds | 2,611,149 | 17,687 | 2,628,834 |
| Costs at a local level as % of sales | 49.6% | | 50.2% |
| Costs at a national level as % of sales | 11.9% | | 11.9% |
| Total cost of sales | 61.5% | | 62.1% |

The Dorcas shops are thrift shops. The local public donates second-hand goods to the local Dorcas shop. Volunteers screen the goods, repair them if necessary and display them in the shop. The shops have limited opening times, between 8 and 32 hours per week. The strength of the Dorcas shops is that volunteers run them. For these volunteers, running a Dorcas shop is a meaningful and focused way to help raise funds to alleviate poverty. The concept also prioritises recycling, cradle-to-cradle and sustainability.

The sales of the shops developed very well in 2022. This was partly due to the opening of new shops and the renovation of existing ones. But it was also good to see that the customers found their way back to our shops after a challenging period of COVID-19. Due to COVID-19 we had to close our doors which is mainly visible in the revenue of 2021. The expenses subtracted from sales are the very few goods purchased and the services and expenses that can be directly allocated to the sales efforts. These expenses include support of shops by the shops' team at Dorcas international office, shop rental costs, heating and electricity and all other direct costs for the shops. For other sales (clothing, etc.), expenses are directly allocated to these sales. This includes prepaid transport costs that have been recharged to the clients in the sales prices.

The increase in direct costs of the shops is due to housing expenses and other operational costs, but this amount decreased to 41 percent relative to sales, which was mainly due to increased sales.

Each shop has a non-formal 'management team' that operates the shop. All functions of the shop are carried out by volunteers, who work together and provide a strong tie between them. As Dorcas-shops are run entirely by volunteers formal controls used with employees cannot be implemented.

However, internal controls are in place and enforced in all Dorcas shops. In Dorcas-shops we work with second-hand items received as donations in kind and the value in itself is nil. Dorcas is currently developing a stock administration, through which goods are tracked and there is more certainty of the accounted- for turnover. It is expected that this will be rolled out in 2023. The Dorcas international office and local shop management monitor financial and other control mechanisms at the Dorcas-shops to establish internal controls that function as optimally as possible. Also each shop will be thoroughly evaluated once every three years. Overall, Dorcas management believes it has done everything in its power to ensure appropriate and sound oversight of the Dorcas-shops and that maximum measures have been taken to guarantee the completeness of turnover.

The income from sales from Mana also show a positive development compared to last year due to the relaxation of the COVID-19 measures.

Sustainability of income

Dorcas management gives due attention to the sustainability of income in future years. Dorcas has varied income streams fed from many different sources. The result is a complex organisation with different types of fundraising

activities. It also means the risk is mitigated when certain sources decrease. We expect that cash income will be maintained over the next years, even with ebbs and

flows. Due to these various sources, it is to be expected that Dorcas will keep on having sustainable income long into the future.

| Expenditure | 2022 | Budget 2022 | 2021 |
|---------------------------------------------|-------------------|-------------------|-------------------|
| Spent on objectives (S7) | | | |
| AWARENESS | | | |
| Activities/projects | - | - | - |
| Execution expenses own organisation | 1,414,704 | 1,421,059 | 1,332,499 |
| Total | 1,414,704 | 1,421,059 | 1,332,499 |
| HUMANITARIAN ASSISTANCE AND RECOVERY | | | |
| Activities/projects | 17,731,996 | 9,118,385 | 10,206,186 |
| Execution expenses own organisation | 2,932,473 | 1,802,006 | 1,753,997 |
| Total | 20,664,469 | 10,920,391 | 11,960,183 |
| INCLUSIVE ENTREPRENEURSHIP | | | |
| Activities/projects | 4,443,841 | 4,438,211 | 4,383,373 |
| Execution expenses own organisation | 1,033,108 | 1,301,643 | 1,187,169 |
| Total | 5,476,949 | 5,739,854 | 5,570,542 |
| SOCIAL EMPOWERMENT AND PROTECTION | | | |
| Activities/projects | 3,712,636 | 4,762,987 | 3,401,696 |
| Execution expenses own organisation | 943,002 | 1,002,387 | 784,685 |
| Total | 4,655,638 | 5,765,374 | 4,186,381 |
| Grand total spent on objectives | 32,211,760 | 23,846,679 | 23,049,604 |

The following numbers are shown excluding expenses on awareness:

| | 2022 | Budget 2022 | 2021 |
|-----------------------------------------------------------|-------------------|-------------------|-------------------|
| Total direct project spending | 25,888,474 | 18,319,583 | 17,991,255 |
| Total execution expenses own organisation | 4,908,583 | 4,106,037 | 3,725,850 |
| Total spent on objectives | 30,797,057 | 22,425,620 | 21,717,105 |
| Expenses own organisation as % of direct project spending | 19.0% | 22.4% | 20.7% |

Allocation of expenses to awareness activities was higher than 2021 as Dorcas focused more on corporate positioning.

Due to the increase in income for the emergency humanitarian assistance response Ukraine Dorcas was able to spend more on projects than budgeted. The direct project

expenditures on Humanitarian Assistance and Recovery increased significantly as a result of that. In Eastern Europe the focus was on humanitarian assistance due to the conflict and this caused a delay in implementing projects from the other approaches. In the Middle East and Eastern Africa the implementation of projects was more or less in line with expectations.

Fundraising expenses (\$8)

Fundraising expenses increased by € 126k in absolute terms, but were relatively lower due to the substantial increase in total income. In general, fundraising for government grants is relatively 'cheap', while fundraising from private sources is 'expensive'. At the same time, Dorcas aims for a balance of the two types of funding because it provides sustainability to programmes and the organisation as a whole. The main increases were in personnel costs and depreciation.

Management and administration expenses (\$9)

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

| Item | 2022 | 2021 |
|--------------------|------------------|------------------|
| Personnel | 932,444 | 970,974 |
| Communication | 7,546 | 7,307 |
| Accommodation | 45,569 | 31,257 |
| Logistics | 935 | 527 |
| Office and general | 191,478 | 203,165 |
| Depreciation | 85,051 | 76,708 |
| | 1,263,022 | 1,289,937 |

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

| | 2022 |
|------------------------------------------|---------|
| Financial administration staff | 100% |
| Finance manager | 50% |
| Financial officer programmes | 20-60% |
| Backoffice employee programmes | 40-50% |
| Project coordinators (for general tasks) | 0-20% |
| HR officers | 50-100% |
| HR manager | 50% |
| Hospitality employees | 80% |
| IT officers | 20-100% |
| IT manager | 20% |
| CEO | 20% |
| COO | 20% |
| Assistant board of directors | 40% |
| Quality manager | 25% |
| Business controller | 25% |
| Works council members | 5-15% |

As Dorcas spent far more on projects there was a relative decrease of management and administration expenses. The percentage decreased from 4.9 percent to 3.5 percent.

| Financial Income and expenses (\$10) | 2022 | 2021 |
|--------------------------------------|---------------|----------------|
| Paid interest | -29,747 | -35,379 |
| Received interest | 1,173 | -4,694 |
| Exchange differences | 9,669 | 55,623 |
| Incidental gains and losses | 14,589 | 16,555 |
| Book profits sold assets | 5,801 | 86,390 |
| Result Shareholding | -10,995 | 2,818 |
| | -9,510 | 121,313 |

Expenses own organisation

| | | Objectives | | | | Costs under 'expenses' | |
|----------------------|----|------------------|-------------------------|----------------------------|------------------------|------------------------|-------------------|
| | | Awareness | Hum. assist. & recovery | Inclusive entrepreneurship | Soc. empowerm. & prot. | Fundraising | Man. & administr. |
| Salaries | L1 | 538,498 | 1,364,017 | 465,741 | 418,307 | 811,679 | 548,983 |
| Social insurance | L2 | 111,148 | 186,122 | 74,184 | 68,468 | 163,323 | 104,933 |
| Pension | L3 | 71,669 | 110,164 | 45,569 | 42,304 | 104,877 | 66,796 |
| Other staff expenses | L4 | 215,219 | 457,732 | 166,034 | 150,809 | 320,543 | 211,733 |
| Communication | L5 | 169,760 | 68,281 | 21,252 | 19,120 | 339,521 | 7,546 |
| Accommodation | L6 | 22,784 | 178,947 | 49,238 | 51,391 | 56,576 | 45,569 |
| Logistics/ warehouse | L7 | 497 | 6,130 | 1,550 | 1,299 | 964 | 935 |
| Office and general | L8 | 196,344 | 398,397 | 147,058 | 133,988 | 291,583 | 191,478 |
| Depreciation | L9 | 88,785 | 162,684 | 62,481 | 57,316 | 131,080 | 85,051 |
| | | 1,414,704 | 2,932,473 | 1,033,108 | 943,002 | 2,220,146 | 1,263,023 |

| | | Totals under 'expenses' | | | Costs subtracted from income | | Overall totals | | |
|----------------------|----|-------------------------|------------------|------------------|------------------------------|----------------|-------------------|-------------------|------------------|
| | | Total 2022 | Budget 2022 | Total 2021 | Shop team | Other sales | Total 2022 | Budget 2022 | Total 2021 |
| Salaries | L1 | 4,147,226 | 4,293,148 | 3,467,441 | 408,620 | 56,558 | 4,612,404 | 4,803,505 | 3,840,961 |
| Social insurance | L2 | 708,178 | 694,763 | 635,213 | 87,825 | 12,571 | 808,575 | 794,792 | 709,135 |
| Pension | L3 | 441,378 | 518,761 | 418,814 | 57,277 | 8,199 | 506,854 | 589,191 | 470,861 |
| Other staff expenses | L4 | 1,522,069 | 873,933 | 1,368,195 | 25,189 | 23,427 | 1,570,685 | 907,822 | 1,399,801 |
| Communication | L5 | 625,480 | 522,541 | 603,450 | 151,316 | 22,132 | 798,927 | 640,961 | 686,372 |
| Accommodation | L6 | 404,505 | 335,871 | 266,413 | 3,644 | 110,070 | 518,219 | 455,121 | 358,708 |
| Logistics/ warehouse | L7 | 11,376 | 11,858 | 6,585 | 574 | 6 | 11,956 | 16,858 | 8,004 |
| Office and general | L8 | 1,358,848 | 1,359,413 | 1,234,823 | 89,188 | 21,552 | 1,469,589 | 1,480,830 | 1,344,249 |
| Depreciation | L9 | 587,396 | 492,175 | 441,052 | 24,372 | 9,910 | 621,678 | 499,700 | 450,540 |
| | | 9,806,456 | 9,102,464 | 8,441,986 | 848,007 | 264,425 | 10,918,888 | 10,188,780 | 9,268,631 |

Allocation method

These expenses have been distributed on the basis of historically used methods of distribution. The distribution keys of these expenses are based on the estimated worked hours of each employee and distributed in percentage terms across the categories according to

economic principles, considering real estimated activities of the employee.

The principles upon which expenses have been assigned is summarised as follows:

People who work at Programme and Knowledge Support

(PKS) at the international office assist the country offices in designing projects, providing knowledge and assistance and giving input on programmatic issues, are assigned as indirect project costs at 100 percent based on the type of concept they provide assistance for. If they have additional tasks, such as being members of the Works Council, formulating strategy or involvement in fund-raising, a portion of their time and costs are assigned to these activities.

The expenses of fundraisers are assigned to fundraising activities, and also to awareness. In conjunction with fundraising activities, they often fulfil a role in raising awareness amongst the public regarding poverty and the necessity to tangibly respond through advocacy activities in the Netherlands. Depending on the employee and the activities that are undertaken, between 30 and 100 percent of the time and personnel expenses are assigned to awareness. The expenses of supporting services are assigned to the activities for which they are executed. This leads to partly objectives spending and partly indirect project costs.

Overall expenses

The total expenses of the organisation increased from € 9,268,631 to € 10,918,888 an increase of € 1,650,257. The source of this increase can be summarised as follows:

| | |
|------------------------------------------------------|------------------|
| Increase costs international office | 774,132 |
| Increase costs country offices | 590,338 |
| Increase costs commercial activities for fundraising | 285,787 |
| Total increase organisational costs | 1,650,257 |

Personnel expenses (L1-L4)

Of the total expenses of almost € 11 million, more than € 7.5 million are personnel expenses. That is 68 percent of the total which is more or less equal to 2021.

| Regarding salaries (L1-L3) it gives the following breakdown: | 2022 |
|--------------------------------------------------------------|------------------|
| Gross salary costs | 7,916,992 |
| Social insurance | 1,003,307 |
| Pension costs | 589,536 |
| Total gross salary-related costs | 9,509,835 |
| Charged against income sales (Mana) | -73,152 |
| Charged to projects | -3,508,850 |
| Net salary-related costs | 5,927,833 |

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

In 2022 there were 383.63 FTEs (2021: 369.51) on average working for Dorcas, of which 72.07 in the Netherlands (2021: 66.4) and 311.56 (2021: 303.11) in the country offices. In the Netherlands the staff increased by 5.67 FTE and in the country office increased by 8.45 FTE. A large portion of the country office staff are project employees, of whom the personnel costs are accounted for in whole or in part as project expenses. About 37 percent of all gross salary-related costs are charged to projects. These are predominantly projects that Dorcas implements itself, without the assistance of partner organisations.

The members of the Dutch Supervisory Board receive no remuneration for their work. In 2022 € 5,066 of Dutch board expenses were paid (2021: € 17,556). This is mainly travelling and lodging expenses and some expenses related to the recruitment of a new Supervisory Board member. The main part of this recruitment was spent in 2021. Supervisory Board members normally visit one of the project countries every two years. There they see and experience Dorcas programmes, so they can gain understanding of the activities carried out, which they have to supervise. No trips took place in 2021 (due to COVID-19) or 2022.

Total taxable salaries in the Netherlands in 2022 were € 3,548,774 (2021: € 3,253,088) for 72.07 FTEs (2021: 66.4). On average this is € 49,200 per FTE (2021: € 49,000). These figures include a small number of interns. Dorcas has a structured and moderate remuneration.

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

Management remuneration

The Supervisory Board sets the remuneration policy, the level of directors' salaries and the level of other remuneration components. The remuneration policy is updated periodically. In addition the evaluation of the directors is planned each year in the first half-year. The Supervisory Board is responsible for management remuneration policy, setting management salaries and setting the level of fringe benefits.

| Name | Leo Visser | Agnes Kroese | Peter Palsma |
|------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Function | CEO (Chief Executive Officer) | CEO (Chief Executive Officer) | COO (Chief Operating Officer) |
| Employment kind | indefinite | indefinite | indefinite |
| Hours | 33,1 | 40,0 | 36 |
| Parttime percentage | 82,78% | 100% | 90% |
| Period | 1-1/30-09 | 1-9/31-12 | 1-1/31-12 |
| Remuneration | | | |
| Gross salary | 76,545 | 30,832 | 83,132 |
| Year-end allowance | - | 150 | 135 |
| Severance pay | - | - | - |
| Total annual income | 76,545 | 30,982 | 83,267 |
| Taxable reimbursements/additions | 4,248 | 1,020 | 5,416 |
| Pension costs for employer | 17,609 | 2,559 | 15,404 |
| Total other expenses and reimbursements | 21,857 | 3,579 | 20,820 |
| | | | |
| Total remuneration 2022 | 98,401 | 34,561 | 104,087 |
| Total remuneration 2021 | 117,835 | - | 113,259 |

The remuneration package has no variable components, bonuses or other incentives.

The Supervisory Board sets the director's salaries using the GDN-guidelines for directors' remuneration (GDN: Goede Doelen Nederland, a Dutch branch organisation for charitable organisations). When applying the criteria of GDN and how these turn out for the directors remuneration of Dorcas, the following point system is used:

| | |
|--------------------------------------|-------------------|
| Spending on objectives | 120 points |
| Equity | 10 points |
| Number of FTE's | 85 points |
| Diversity organisation | 115 points |
| Yes/no part of umbrella organisation | 80 points |
| Management and policy | 80 points |
| Number of points | 490 points |

| Determination of directors salaries | CEO (Visser) | CEO (Kroese) | COO (Palsma) |
|---------------------------------------------|---------------|---------------|---------------|
| Director's model | 87% | 87% | 80% |
| Outcome weighing difficulty of management | 427 | 427 | 392 |
| Accompanying fulltime salary 2022 acc. GDN | 130,699 | 130,699 | 117,225 |
| Accompanying part-time salary 2022 acc. GDN | 81,144 | 43,566 | 105,503 |
| Dorcas directors salaries acc. GDN | 76,545 | 30,982 | 83,267 |

As Dorcas receives grants from the Ministry of Foreign Affairs and from RVO (Government Services of Entrepreneurial Netherlands), in principle the Law of the Norms for remuneration of management of (semi-)public officers applies because funding is from public resources. However, in these cases income must comprised of at least 50 percent government grants before these Norms for management are applied.

Communication expenses (L5)

Communication expenses were higher than last year (€ 112,555), because Dorcas implemented the change of its logo in the majority of Dorcas shops.

Accommodation costs (L6)

Accommodation costs increased with € 159,511 over 2021. The increase is mainly due to expenses related to rental expenses of our country offices.

Logistics/warehouse (L7)

Logistical costs are mostly assigned to the commercial activities. This part is mostly related to the Dorcas Food Campaign and is at the same level as last year.

Office and general expenses (L8)

These increased by € 125,340, mainly because of IT maintenance.

Depreciation (L9)

Depreciation was € 171,138 higher than last year. This due to investments in our IT in recent years.

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

| | 2022 | 2021 |
|---------------------------------------------------------|----------------|----------------|
| Depreciation in the statement of income and expenditure | 587,396 | 441,052 |
| Depreciation in costs other sales, including Mana | 16,756 | 5,520 |
| Depreciation in national shops costs | 24,372 | 3,872 |
| Depreciation in local shops costs | 255,792 | 284,202 |
| | 884,316 | 734,645 |
| Of which on material fixed assets | 469,769 | 438,350 |
| Of which on intangible fixed assets (software) | 414,547 | 296,296 |
| | 884,316 | 734,645 |

Cash flow statement 2022

| | 2022 | 2021 |
|--------------------------------------------------------------------|-------------------|------------------|
| CASH FLOWS FROM OPERATIONS: | | |
| Result of the year | 1,214,412 | 1,365,312 |
| Add: Depreciation | 884,316 | 734,645 |
| Increase/decrease of stock | 21,593 | 8,721 |
| | 2,120,321 | 2,108,679 |
| CHANGES IN WORKING CAPITAL: | | |
| Addition to consolidation (D-Cord, Mana, c.q. Dorcas USA) | 18 | 15 |
| Addition to consolidation increase receivables (D-Cord) | -633,020 | - |
| Addition to consolidation increase short-term liabilities (D-Cord) | 790,210 | - |
| Increase/decrease receivables | -1,012,524 | -82,595 |
| Increase/decrease short-term liabilities and provisions | -663,623 | 635,495 |
| | -1,518,940 | 552,915 |
| | 601,381 | 2,661,593 |
| CASH FLOWS FROM FINANCING: | | |
| Shareholdings & member capital perspective | -12,120 | -93,803 |
| Increase/decrease long-term liabilities | 29,740 | -229,711 |
| | 17,620 | -323,514 |
| CASH FLOW FROM PURCHASES AND SALES | | |
| Addition to consolidation (D-Cord) | -34,105 | - |
| Purchases | -677,488 | -872,034 |
| Sales | 68,714 | 48,576 |
| | -642,877 | -823,458 |
| Increase/decrease in cash | -23,876 | 1,514,621 |
| Liquid assets as of 31 December | 14,087,415 | 14,111,291 |
| Liquid assets as of 1 January | 14,111,291 | 12,596,670 |
| | -23,876 | 1,514,621 |

The cash flow position remained on the same level as last year. The depreciation is mainly used to 'finance' the

purchases and the positive result led to an increase in the working capital.

Signing by Executive Board and Supervisory Board

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

Almere, 25 May 2023

Supervisory Board

Mr J.C. van der Linden
Chairperson of the Supervisory Board

Mr C.N. de Kat
Mr H.F. Massink
Ms A.J. van der Werff – Dost

Executive Board

Ms A.J. Kroese
Chief Executive Officer

Mr. P.G. Palsma
Chief Operating Officer



INDEPENDENT AUDITOR'S REPORT

To: the Supervisory Board of Stichting Dorcas Aid International

Report on the audit of the consolidated financial statements 2022 included in the annual report

Our qualified opinion

We have audited the consolidated financial statements 2022 of Stichting Dorcas Aid International based in Almere.

In our opinion, except for the possible effects of the matter described in the 'Basis for our qualified opinion' section, the accompanying consolidated financial statements give a true and fair view of the financial position of Stichting Dorcas Aid International as at 31 December 2022 and of its result for 2022 in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

The consolidated financial statements comprise:

1. the consolidated balance sheet as at 31 December 2022;
2. the consolidated statement of income and expenditure for 2022; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our qualified opinion

As indicated on page 63, section S6, in the note to 'Income in exchange for the delivery of products and/or services', there are control deficiencies with respect to the recognition of revenue from the Dorcas Shops (amount of € 9,424,447). Owing to the specific characteristics of the shops, which are run exclusively by volunteers, a number of essential internal controls are not in place. As a consequence we have not been able to obtain sufficient and appropriate audit evidence regarding the completeness of revenue from Dorcas Shops.

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

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

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

Report on the other information included in the annual report

The annual report contains other information, in addition to the consolidated financial statements and our auditor's report thereon.

Stationspark 1260
3364 DA Slidrecht
Maanlander 14 K
3824 MP Amersfoort

T 088 - 0184 500
E info@withaccountants.nl
I www.withaccountants.nl
T @withaccountants

IBAN NL12 RABO 0364 6842 40
KvK 28112484



Except for the possible effects of the matter described in the 'Basis for our 'qualified opinion' section, we conclude, based on the following procedures performed, that the other information:

- is consistent with the consolidated financial statements and does not contain material misstatements;
- contains all the information regarding the management report and the other information as required by the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

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

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

The Board is responsible for the preparation of the management report and other information in accordance with the Guideline for annual reporting 650 'Fondsenwervende organisaties' of the Dutch Accounting Standards Board.

Description of responsibilities regarding the consolidated financial statements

Responsibilities of the Board and the Supervisory Board for the consolidated financial statements

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

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

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

Our responsibilities for the audit of the consolidated financial statements

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

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



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

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

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

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

Was getekend te Sliedrecht, 26 May 2023.

WITh Accountants B.V.
P. Alblas RA

Annexes



Annex A: Composition of the boards

Two leadership teams are responsible for the daily operations of Dorcas - the Executive Board and the Supervisory Board. As of 1 January 2023, these boards have the following members:

Executive Board

Ms A.J. Kroese

Chief Executive Officer (CEO)

Agnes Kroese was appointed CEO of Dorcas on 1 September 2022. She has held various positions within the humanitarian and development sector in the Netherlands and abroad. Besides her role at Dorcas, she currently holds the following position: Executive Board member Tabitha BV (corporate entity of Dorcas Aid International).

Born: 1981

FTE: 1.0

Mr P.G. Palsma

Chief Operating Officer (COO)

Peter Palsma was appointed COO of Dorcas in June 2019 and vice-chair of the Executive Board on 27 September 2022. He brings years of experience in youth protection and youth and adult probation – for the Salvation Army and others – to the fore with his executive role at Dorcas. He currently holds the following additional positions: Executive Board member of Tabitha BV (corporate entity of Dorcas Aid International), treasurer of the Board of the Confederation of European Probation and board member *Stichting Kwaliteitsregister Jeugd*.

Born: 1972

FTE: 0.9

Supervisory Board

Mr J.C. van der Linden

Chairperson of the Supervisory Board

Jan van der Linden was appointed chairperson of the Supervisory Board on 15 May 2022 while in his second term as a board member. Given his years of experience as a financial advisor, he brings a great deal to this position. Furthermore, he can draw upon his experience from his other current roles as a trusted advisor of several compa-

nies and organisations and a member of the Supervisory Board of Regiozorg Holding BV.

His second term ends in 2026, and he may be reappointed.

Mr C.N. de Kat

Member of the Supervisory Board

Kees de Kat has been a member of the Supervisory Board and Audit Committee since 2018. He is the CEO of Royal FruitMasters, a position he has held since 2010. Furthermore, he is a member of several other boards, namely, Fresh Produce Centre, European Fruit Cooperation, Fruitpact, Fruit Tech Campus, GSI, Fresh Upstream and HJW/IKC.

His first term ends in 2023 and he may be reappointed.

Mr H.F. Massink

Member of the Supervisory Board

Henk Massink is a member of the Supervisory Board and also the chairperson of the Remuneration Committee. He works as a coordinating policy officer at the Dutch Ministry of Agriculture, Nature and Food Quality and brings years of expertise in government policy to his Supervisory Board role at Dorcas. Furthermore, he finds the time to lend his talents to a variety of other positions. He is a central board member of the Dutch political party *Staatkundig Gereformeerde Partij* (SGP), international secretary of the SGP and (as such) chair of the board of SGP-International. Besides his work for the SGP, he is a board member of the Foundation for the Support of Central and Eastern European Organisations for Mission Studies.

His first term ends in 2023 and he may be reappointed.

Ms N. Tipping-Griffioen

Member of the Supervisory Board

Nolda Tipping was appointed a member of the Supervisory Board on 15 February 2022. Later that year, she joined the Audit Committee on 15 May and she became chair of that committee on 22 September. She brings rich management experience from both the commercial

and public sector to the board in addition to her diverse international experience. She currently works as director IT and Chief Technical Officer (CTO) at DUO – the national implementation service of the Ministry of Education in the Netherlands. She is also a public speaker on tech, diversity & inclusion and social responsibility.

Her first term ends in February 2027 and she may be reappointed.

Ms A.J. van der Werff – Dost

Member of the Supervisory Board

Annelien van der Werff was appointed a member of the Supervisory Board on 27 September 2022. She has practised as a lawyer for more than 20 years, in particular in administrative law, and she has a passion for restoring justice where people have become a victim of human rights violations or administrative systems. Annelien holds the following additional position: board member of *Stichting Ontwikkelingsproject Maarssen-Outjo* (SOMO).

Her first term ends in September 2026 and she may be reappointed.

Supervisory Board remunerations

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

Appointment procedure

Board members are appointed by the existing Supervisory Board using a profile which stipulates the qualities and/or capacities that they are required to possess. The candidate selection process may vary based on the needs of the board in office. The selection and Remuneration Committee supports the Supervisory Board in this function. Board members used to be appointed for a maximum of five years and could be reappointed once. In 2022 this changed to a maximum of four years with the possibility to be reappointed twice, giving a maximum period of twelve years on the board. The Executive Board plays an advisory role throughout the process.

Additional positions: risk analysis

Additional positions that our Executive Board and Supervisory Board members hold neither influence their position at Dorcas nor their availability formally or informally. At the time of reporting, we identify no risk to the organisation as a result of these additional positions.

Ms A.J. Kroese's membership of the Executive Board of Tabitha BV is directly linked to her CEO position at Dorcas Aid International. The Supervisory Board has no objections to this position.

Mr P.G. Palsma's membership of the Executive Board of Tabitha BV is directly linked to his COO position at Dorcas Aid International. The position with the Confederation of European Probation and being a member of the Board of the *Stichting Kwaliteitsregister Jeugd*, are unrelated to Dorcas and does not pose any conflicts of interest. The Supervisory Board has no objections to these positions.

Annex B: Budget 2023

| | Budget 2023 |
|-----------------------------------------------------------------|-------------------|
| Income: | |
| Private individuals | 8,700,000 |
| Companies | 1,200,000 |
| Government grants | 11,300,000 |
| Affiliated non-profit organisations | 75,000 |
| Other non-profit organisations | 8,400,000 |
| Total income raised | 29,675,000 |
| Income in exchange for the delivery of products and/or services | 4,591,323 |
| Other income | - |
| | 4,591,323 |
| Total income | 34,266,323 |
| Expenses: | |
| SPENT ON OBJECTIVES | |
| Awareness | 1,457,911 |
| Humanitarian Assistance and Recovery (HAR) | 16,895,060 |
| Inclusive Entrepreneurship (IE) | 8,174,220 |
| Social Empowerment and Protection (SEP) | 6,273,760 |
| | 32,800,950 |
| Fundraising expenses | 2,261,597 |
| Management and administration expenses | 1,323,242 |
| Total expenses | 36,385,789 |
| Balance of income and expenses | -2,119,466 |
| Financial income and expenses | -18,000 |
| Result | -2,137,466 |
| Withdrawal Designated Funds | -2,464,331 |
| Addition Continuity Reserve | 326,865 |

Forecasted benchmark percentages:

| | |
|------------------------------------------------------------|-------|
| Spent on objectives as percentage of total income | 95.7% |
| Spent on objectives as percentage of total costs | 90.1% |
| Fundraising as percentage of total income raised | 7.6% |
| Management and administration as percentage of total costs | 3.6% |

The budget for 2023 will be lower than the realised income of 2022. At the time of the adoption of the budget of 2022 Dorcas didn't expect the same height of income for emergencies responses from our constituency. Compared to the budget 2022 the upward trend of the development of our income continues. However Dorcas will follow the development very closely as current circumstances like inflation might have a positive and/or negative impact on our income. This foreseen decrease of

our income for 2023 compared to our realised income of 2022 influences the spending on objectives, but Dorcas aims to spend part of the designated funds as well. The fundraising, management and administration expenses remain more or less on the same level. Finally Dorcas aims for a further growth of the continuity reserve to reach the desired needed level of € 5.5 million at the end of the new strategic period in 2025.

Annex C:

Distribution direct project expenses 2022 (in euros)

| | Payments in cash 2022 | Contributions in kind 2022 | Total 2022 | Payments in cash 2021 | Contributions in kind 2021 | Total 2021 |
|---------------------------------------------------|--------------------------|-------------------------------|-------------------|--------------------------|-------------------------------|-------------------|
| Distribution per programconcept: | | | | | | |
| Humanitarian Assistance and Recovery | 17,731,996 | - | 17,731,996 | 10,206,186 | - | 10,206,186 |
| Inclusive Entrepreneurship | 4,443,841 | - | 4,443,841 | 4,383,373 | - | 4,383,373 |
| Social Empowerment and Protection | 3,712,636 | - | 3,712,636 | 3,377,176 | 24,521 | 3,401,696 |
| | 25,888,474 | - | 25,888,474 | 17,966,735 | 24,521 | 17,991,255 |
| Distribution by country: | | | | | | |
| Romania | 923,074 | - | 923,074 | 462,768 | - | 462,768 |
| Moldova | 1,294,548 | - | 1,294,548 | 606,413 | - | 606,413 |
| Ukraine | 6,137,523 | - | 6,137,523 | 526,203 | - | 526,203 |
| Albania | 372,266 | - | 372,266 | 420,799 | 8,335 | 429,134 |
| Total Eastern Europe | 8,727,411 | - | 8,727,411 | 2,016,183 | 8,335 | 2,024,518 |
| South Sudan | 3,441,608 | - | 3,441,608 | 2,205,757 | - | 2,205,757 |
| Ethiopia | 2,319,345 | - | 2,319,345 | 1,647,591 | - | 1,647,591 |
| Kenya | 1,775,502 | - | 1,775,502 | 957,106 | - | 957,106 |
| Tanzania | 623,706 | - | 623,706 | 523,854 | - | 523,854 |
| Mozambique | 856,507 | - | 856,507 | 883,992 | - | 883,992 |
| Total Africa | 9,016,668 | - | 9,016,668 | 6,218,300 | - | 6,218,300 |
| Egypt | 807,084 | - | 807,084 | 783,157 | - | 783,157 |
| Syria | 2,495,623 | - | 2,495,623 | 2,757,900 | - | 2,757,900 |
| Lebanon | 2,184,455 | - | 2,184,455 | 3,135,940 | 7,685 | 3,143,626 |
| Iraq | 1,185,697 | - | 1,185,697 | 2,488,090 | - | 2,488,090 |
| Yemen | 1,156,741 | - | 1,156,741 | 4,343 | - | 4,343 |
| Total the Middle East | 7,829,600 | - | 7,829,600 | 9,169,430 | 7,685 | 9,177,115 |
| Total other countries, general and transport fund | 314,795 | - | 314,795 | 562,822 | 8,500 | 571,322 |
| Grand total | 25,888,474 | - | 25,888,474 | 17,966,734 | 24,521 | 17,991,255 |





We fight poverty, exclusion and
crisis. We empower marginalised
people and communities to flourish.
This is how we follow Jesus Christ.