

Annual Report 2024

Stichting WaterStarters NL



Address of Foundation:	Doornhoek 4205 5465 TG Veghel, the Netherlands
RSIN number:	860033715
CoC number:	74807536
Board members:	Annemarie de Jong (Chairman) Bernard Verburg (Treasurer) Danny Dubbeldeman (Secretary)
Website:	www.waterstarters.org
Date:	January 22 nd , 2026

Table of Content

Annual Report 2024

Board Members Report	3
The WaterStarters Foundation	3
MegaGroup.....	3
Amref Flying Doctors.....	3
The challenges	4
Our ambition	4
The partnership	5
Ways of raising funds	5
Achievements	5
Looking ahead to 2024.....	6
Balance Sheet	8
Income Statement	9
Accounting policies	9
Accounting policies for the balance sheet.....	10
Accounting principles for the income statement	10
Notes to the balance sheet.....	Error! Bookmark not defined.
Notes to the income statement.....	Error! Bookmark not defined.
Control audit committee	11
Result appropriation	11
Events after balance date.....	11

1) Board Members Report

A. The WaterStarters Foundation

WaterStarters (WS) is registered in the Netherlands as a foundation that is established with the intention to provide clean and safe drinking water to people in developing countries. The foundation aims to raise money through investors, donations, crowdfunding, loyalty programs and more to ensure that the commitment to bring clean drinking water to people is achieved through the implementation of social enterprises for water projects and other social developments in communities. The WaterStarters' vision and mission is '*Better health in Kenya by setting up a renewed method for sustainable water solutions in combination with health and education for the rural and peri-urban communities*'. WaterStarters considers the social-cultural aspects of the people, the environment, and the economic requirements as core values.



B. MegaGroup

MegaGroup is a Dutch technical wholesale company that believes in making water solutions accessible to improve the lives of people. With a mission to enabling sustainable growth to different stakeholders like customers, employees and shareholders by making water solutions available in a smart, convenient, and efficient manner. The goal is to become the number one partner and the best alternative in the market. MegaGroup is committed to contributing towards major water threats globally through irrigation, livestock and industrial applications.



C. Amref Flying Doctors

Amref Flying Doctors (Amref NL) in the Netherlands is a nonprofit entity affiliated with Amref Health Africa (active since 1957), Africa's biggest nonprofit health organisation with 11 African country offices working on a wide range of topics related to health. Amref NL's corporate strategy focuses on strategic partnerships, resource mobilisation and innovative fundraising in its commitment to empowering African leadership, ensuring locally driven and culturally sensitive initiatives while leveraging on years of experience in developing commercially viable programmes for lasting change. By fostering collaboration and investing in healthcare infrastructure and personnel, Amref NL facilitates lasting health improvements, with a focus on marginalised groups, especially youth and women.



D. Organisation

The WaterStarters organization is built up of a mix of volunteers and employed people. In total, ca. 18 people are active in and/or for the WaterStarters organisation representing ca. 7 FTE's.

Below is an overview of all involved and their roles at their primary job and within WaterStarters.

MegaGroup (Veghel, The Netherlands)

Name	MegaGroup	WaterStarters	Payroll
Bernard Verburg*	CEO	Board WS Foundation	MegaGroup
Frank Kalff	M&A – Head of Integration	Program Director	MegaGroup
Paul Boley	Inside Sales	Project Officer	MegaGroup

*CEO MegaGroup until March 31st 2025; as of May 19th, 2025 CEO of Interchemie B.V.

Amref Health Africa (Nairobi, Kenya)

Name	Amref Health Africa	WaterStarters	Payroll
Kennedy Omwaka		Project coordinator	WS – 100%
Charles Omondi**	WASH associate	Project associate	WS – 100%
Martin Muchangi	Director WASH & NTDs		WS – 5%
Kioko Kithuki	M&E Manager		WS – 20%
Maxwell Ooko		Project Driver	WS – 100%
Lucy Samuel	Project Accountant		WS – 20%
Beatrice Odipo	Project Admin		WS – 10%

**Joined Amref Health Africa October 2023

External (Nairobi, Kenya)

Name	RUWASCO	WaterStarters	Payroll
Jamlick Mutie		Project engineer	WS – 50%

Amref Flying Doctors

Name	Amref Flying Doctors	WaterStarters	Payroll
Tara Klijn	Portfolio Manager	25%	Amref FD
Mirjam Martens	Project & Control Officer	5%	Amref FD
Danny Dubbeldeman	CEO	2% (Board WS Foundation)	Amref FD

Volunteers

Name	Company	WaterStarters	Payroll
Annemarie de Jong	Better Future – CEO	Board WS Foundation	Better Future
Graham Nixon	Eneco – Project engineer		Eneco

E. The challenges

To date, two out of five people in Kenya do not have access to safe water sources. In rural areas, more than half of the population obtains water from unsafe surface sources such as lakes, rivers and ponds. This leads to enormous negative long-term effects on economic development. Especially for people living in rural and peri-urban communities, where the situation is worse.

F. Our ambition

Our belief is that every human being should have access to safe and affordable drinking- and household water and that no one should suffer from waterborne diseases. We want to radically improve this situation for 1.5 million Kenyans in water-stressed areas in the coming seven years with a total investment budget of € 30 million.

G. The partnership

The partnership between MegaGroup and Amref was initiated to address water related issues facing people in communities in Kenya. MegaGroup's expertise in water solutions and Amref's community-led health promotion resulted to the introduction of WaterStarters; a franchise that will manage the renovation and/or building of 600 water supply schemes to positively impact the economic and health situation in rural and peri-urban communities in Kenya. Fundamental cornerstones of the WaterStarters model are community co-investment and the sale of water, reflecting its value as a scarce resource.

This collaboration offers an opportunity and a platform for different stakeholders such as impact investors, donors, and commercial corporate organisations to strategically raise funds for developments in water and sustainable finance. It is intended to supply and distribute water according to local needs like provision of clean water for drinking in households, water for livestock or water for domestic use. Hence the water infrastructure is designed according to the identified community needs and considering the special need groups like those who are physically disabled/challenged.

H. Ways of raising funds

MegaGroup and Amref have specific network options to raise funds for WaterStarters based on the capabilities and expertise of each party. There are several ways for raising funds:

- Amref Flying Doctors has a large base of private donors, family foundations, corporate partners, as well as prospect partners to attract donations and investments.
- Through MegaGroup's loyalty program named Waterpoints, the WaterStarters Foundation can count on a yearly contribution. This as part of MegaGroup's customers donate their accumulated points to the WaterStarters initiative.
- MegaGroup has pledged to donate 1% of their recurring EBITDA to the Foundation on annual basis.
- When scaling, MegaGroup will engage their customers and suppliers to donate or contribute water supply resources and possibly materials to WaterStarters, increasing the pool of resources.
- WaterStarters has developed a website where projects will be uploaded with detailed project-specific reports. Transparency on investments and real-time performance through a monitoring dashboard will allow for the public and impact investors to directly invest in water and health.
- We will further investigate the option of results-based financing. This is an approach involving a funder that is willing to make payments to a broker that has presumed to achieve pre-defined results. Hence the funding is only earned after the achievement of the results. The logic behind this approach is to channel financing more directly with outputs and outcomes. This method aims to increase accountability and create incentives to improve the programme's effectiveness. This method can be approached in two ways; through commercial funding and donations.

I. Achievements

1. A first agreement between MegaGroup and Amref Flying Doctors was signed in 2019, which was amended into a teaming agreement in 2020. In 2021, a Consortium Agreement was drafted and signed between the Stichting WaterStarters, MegaGroup, Amref Flying Doctors and Amref Health Africa (Kenya). The goal of this agreement is to pilot the WaterStarters model to provide secure, more sustainable and affordable water and health services in peri-urban and rural areas in Kenya, by improving the management of existing and new boreholes, in combination with a health education and promotion program.
2. The pilot phase of the project was budgeted at € 395,000. MegaGroup and Amref believe that each partner should be equally invested and risks need to be shared. Therefore, they have both

committed to € 75,000 seed funding, totalling € 150,000.

The initial duration of the project set at 18 months, but this timeline was extended to June 30th, 2024.

- Over and above the above seed money, WaterStarters Foundation was successful in applying for financing to cover for the remaining pilot budget:

- Aqua for All acts as a co-developer of the program and contributes € 75,000.
- Invest International (formerly known as FMO) acts as the financial co-developer of the program and contributes € 162,500, of which 25% only must be refunded upon a successful pilot project.

In December of 2023, Invest International informed

WaterStarters that the 25% payback had been converted to a gift.

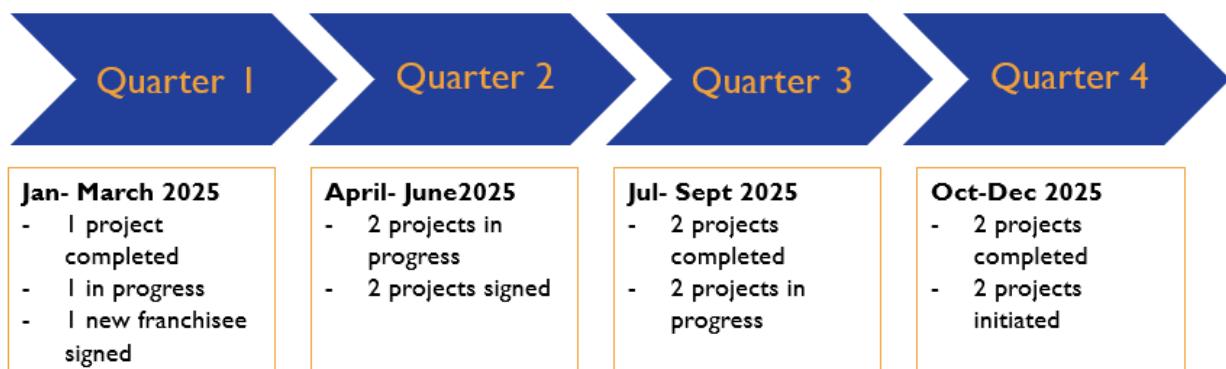


- Following the successful start of the pilot projects as mentioned above, WaterStarters has been successful in applying for a grant from Danida Green Business Partnerships (DGBP), for a Maturation Project grant. This program is funded under the Danish development cooperation. DGBP supports innovative projects in 32 developing countries aimed at creating new market-based solutions to climate and environmental challenges while contributing to economic growth, job creation, and improved livelihoods. SDGs 1, 8, 12, 13, and 17 are at the heart of the DGBP program.
- In the beginning of 2024, Aqua for All extended their support with an additional €195,440, making their donation a total of €270,440. Together with the co-funding collected, this will enable us to go to 9 boreholes in total.

J. Looking ahead to 2025

Financing has been secured to extend the WaterStarters and add four communities. We are working towards funders with long-term commitment to WaterStarters, to ensure sustainability of the project.

Below is the working plan for 2025, focussing on onboarding the four additional communities, but also getting a better picture of the first five communities, by doing a mid-term evaluation (MTE). In the MTE we want to learn more about if the model is working, can the Franchisees come up with the upfront 15% investment, can they sell water and repay the loans.



Board Members Stichting WaterStarters NL

Annemarie de Jong

Mrs. Annemarie de Jong
Chairman

D. Dubbeldeman

Mrs. Danny Dubbeldeman
Secretary

Bernard Verburg

Mr. Bernard Verburg
Treasurer

2) Balance Sheet

	December 31, 2024	December 31, 2023
ASSETS		
Current Assets:		
-Accounts receivables	€ 83.416	€ 17.198
-Cash - Banks	€ 221.051	€ 185.625
Total Assets	<hr/> € 304.467	<hr/> € 202.822
EQUITY & LIABILITIES		
Equity		
- General Reserves	€ 301.667	€ 194.335
Liabilities		
- Accounts payable	€ 2.800	€ 8.487
- Other liabilities		
Total Equity & Liabilities	<hr/> € 304.467	<hr/> € 202.822

3) Income Statement

	2024	2023
Revenues		
- Donations Income	€ 211.468	€ 47.754
- Interest Income	€ 2.142	€ 1.144
Total Revenues	€ 213.610	€ 48.898
Expenses		
- Amref Kenya	€ 73.000	€ 114.034
- Travel Expenses	€ 2.202	€ 10.131
- WaterStarters Website	€ 18.754	€ 1.965
- Congresses & Seminars	€ -	€ 750
- Advisory Expenses	€ 8.597	€ 1.210
- Administrative Expenses	€ 3.726	€ 6.634
Total Expenses	€ 106.279	€ 134.724
Total Result	€ 107.331	€ -85.825

4) Accounting policies

General

The financial statements have been prepared in accordance with the guideline for fundraising institutions as issued by the Dutch Accounting Standard Board (guideline 650).

In the balance sheet and income statement references are included. These references refer to the notes.

Going concern

The present accounting policies of valuation and determination of result used are based on the assumption of going concern of the Foundation.

Changes in accounting policies/Estimates

During the year no changes in accounting policies or estimates occurred.

A. Accounting policies for the balance sheet

General

In general assets and liabilities are stated at the amount at which they were acquired or incurred. If not specifically stated otherwise, they are recognised at the amounts at which they were acquired or incurred. The balance sheet and income statement include references to the notes.

Cash and cash equivalents

Cash and cash equivalents are stated at face value.

Reserves

The amount of reserves shows the difference between the assets and the liabilities. This amount is at free disposal of the Board, but must be used to achieve the objectives of the Foundation.

B. Accounting principles for the income statement

General

Profit or loss is determined as the difference between the revenues and the expenses for the year. Revenues and expenses are recognised in the year in which they are realised. This calculation follows a consistent course of action. This means that the expenses take into account the amounts attributable to a period that have been paid in another period.

Revenues

All revenues are recognised at their gross amount in the revenues.

Expenses

Expenses are determined on a historical base and allocated to the reporting year to which they related.

The Foundation has no personnel employed. The board members do not receive any remuneration for their activities. Reimbursement are made for costs incurred. These costs are often not declared or donated as a gift.

C. Control audit committee

Control of the financial statements has been executed by an audit control committee, consisting of Erdogan Sener and Irene van Asten. The statement is a separate document and was drawn up on the January 20th, 2026 and provided to the board.

D. Result appropriation

The result is distributed in accordance with the appropriation of the result that is included in the income statement. No profit appropriation is specified in the articles of association. The board approves the appropriation of the result by adopting the financial statements.

E. Events after balance date

There were no events after the balance date that should be reported here.



Location
Stichting WaterStarters NL
Doornhoek 4205
5465 TG Veghel



Contact
Phone: 0413-747300
Email: info@waterstarters.org



Bank account number
IBAN: NL50 RABO0360808115
BIC: RABONL2U

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Documentpagina's: 11

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Opdrachtgever van envelop:

Certificaatpagina's: 8

Initialen: 0

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Begeleide ondertekening: Ingeschakeld

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Ondertekenaargebeurtenissen

Handtekening

Tijdstempel

Annemarie de Jong



Verzonden: 22-01-2026 | 13:53

annemarie@better-future.com

Bekijken: 22-01-2026 | 14:08

Bestuurslid

Ondertekend: 22-01-2026 | 14:10

Beveiligingsniveau: E-mailadres, Accountverificatie (geen)

Aanneming van de handtekening Vooraf geselecteerde stijl
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Elektronische document- en handtekeninformatie:

Geaccepteerd: 22-01-2026 | 14:08

ID: 23e3642c-5c00-415e-b94e-e572190ddb4e

Bernard Verburg



Verzonden: 22-01-2026 | 14:11

bverburg@waterstarters.org

Bekijken: 22-01-2026 | 15:25

Beveiligingsniveau: E-mailadres, Accountverificatie (geen)

Ondertekend: 22-01-2026 | 15:25

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Geaccepteerd: 09-09-2022 | 13:38

ID: f98bce12-9263-4d1e-bba9-30482c7f6d90

Danny Dubbeldeman



Verzonden: 22-01-2026 | 15:25

danny.dubbeldeman@amref.nl

Bekijken: 23-01-2026 | 16:13

Executu

Ondertekend: 23-01-2026 | 16:13

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Gebeurtenissen voor persoonlijke ondertekenaar

Handtekening

Tijdstempel

Verzendingsgebeurtenissen voor bewerker

Status

Tijdstempel

Verzendingsgebeurtenissen voor vertegenwoordiger	Status	Tijdstempel
Verzendingsgebeurtenissen voor tussenpersoon	Status	Tijdstempel
Gecertificeerde verzendingsgebeurtenissen	Status	Tijdstempel
Carbon copy-gebeurtenissen	Status	Tijdstempel
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Notarisgebeurtenissen	Handtekening	Tijdstempel
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