



# Annual

# Report

# 2019

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Cover: National Indigenous Women Forum at a demonstration for International Day of World's Indigenous Peoples, Nepal.

Since 1983, Mama Cash has awarded €72,304,405 to women's, girls', trans and intersex people's groups worldwide.

## we have a **vision** ...

Every woman, girl, trans and intersex person has the power and resources to participate fully and equally in creating a peaceful, just and sustainable world.

## we are on a **mission** ...

Courageous women's, girls', trans and intersex people's human rights organisations worldwide need funding and supportive networks to grow and transform their communities. Mama Cash mobilises resources from individuals and institutions,

makes grants to women's, girls', trans and intersex people's human rights organisations and helps to build the partnerships and networks needed to successfully defend and advance women's, girls', trans and intersex people's human rights globally.

## our **values** lead the way...

Embracing diversity in our organisation and among our partners.

Open to bold, innovative strategies; responsive to changing circumstances; ready to take advantage of strategic opportunities; and prepared to share the risks inherent in the work of resisting and transforming oppressive structures and systems.

Dedicated to forging collaborative partnerships with donors, grantees and women's, girls', trans and intersex people's human rights organisations in order to achieve shared goals.

Committed to being accountable, to evaluating and communicating the outcomes of our grantmaking and to sharing what we have learned about engaging in successful social justice philanthropy.

Determined to make real, lasting improvements in women's, girls', trans and intersex people's lives and to inspire others to join us in this work and contribute to it financially; to promote an organisational culture that recognises the importance of sustainable practices. We do this both internally in the workplace, as well as externally when working with partners and suppliers.





Zohra Moosa



Nancy Jouwe



Farah Salka

# Because feminist activism works

## An introduction from Executive Director Zohra Moosa and Supervisory Board Co-Chairs Nancy Jouwe and Farah Salka

2019 was both an exciting and difficult year. Despite pushback and repression, our grantee-partners remained incredibly energetic and resilient. We were moved and inspired by their activism and our partnerships with them.

These dynamic movements require more and better funding for their crucial, transformative and often risky work. Our research of grant applications received from 2016 through 2018 underlined this pressing need for financial support. Of the 5,470 grant applications we received between 2016-2018, we were able to fund 78 new groups, or 3%. Regardless of whether we could support them, the groups and movements who applied continued to organise. We remain fully committed to mobilising and sharing more resources to meet this need and demand.

Fortunately, we are not in this alone. We work in ongoing collaboration with fellow feminist funds and organisations, notably in two partnerships funded by the Dutch Ministry of Foreign Affairs. We lead the Count Me In! consortium, an international alliance between five feminist funds, including the Red Umbrella Fund, and four women's rights organisations, including WO=MEN, the Dutch platform for gender equality'. Together we work to strengthen the capacities of marginalised

women, girls, and trans people to effectively counter gender-based violence and secure economic justice in more than 30 countries around the world.

Mama Cash is also a member of the Global Alliance for Green and Gender Action, which unifies women's rights and environmental justice groups and movements. This upcoming decade is a critical one for the planet, and environmental justice is an increasing focus of feminist movements worldwide. These movements have a deep and largely overlooked well of knowledge and experience on the causes and effects of climate change. Together with Fondo Centroamericano de Mujeres (the Central American Women's Fund), which leads the partnership, and Both ENDS, a Dutch environmental organisation, we work to ensure that feminists have a seat at the table for decisions and policies that affect their communities, livelihoods and lands they call home.

Both partnerships underline the importance of funding for the wider feminist movement. But this need for financial support also creates power dynamics between funders and grantees. In line with our value to #ShiftThePower, we have been exploring different methods for collective decision-making when it comes to money. As a result, we are now moving towards



Climate Liberation Bloc,  
The Netherlands.

participatory grantmaking across all our thematic portfolios, with the goal that funding decisions are made by the movements we aim to serve. Because activists are very well positioned to identify the challenges they face and the support they need.

Currently, many of our grantee-partners experience pushback against their right to simply speak out or organise. In many cases, this leads to outright attacks on women human rights defenders and organisations. Despite these risks, our grantee-partners continue to challenge injustice. This context, though, brings with it new and urgent needs. We've intensified our Resistance & Resilience initiative to provide special accompaniment grants supporting feminist groups in China, Egypt, India, Nicaragua and Russia to develop tailored tools and strategies to ensure their security and self-care.

Another way of fighting the backlash is through creative expression. With support from the Dutch Postcode Lottery, our CreatEquality funding supports initiatives at the crossroads of art and activism. During the fourth annual Mama Cash Feminist Festival on International Women's Day, we brought some of these activists together with feminists from the local community here in the Netherlands. Through dance, music, performance art and graffiti they allowed us to imagine a different world: a world that is more just, joyous and colourful.

We are so proud of our collective efforts in 2019 to bring us closer to this world.

Thank you for your support and accompaniment on this journey.

# Grantmaking and accompaniment

Mama Cash's grantmaking and accompaniment is driven by the conviction that the right kind of support for the collective action of women, girls, trans and intersex people will effect profound social and environmental change – change that is urgently required for a just and joyous world.

## Our approach

Mama Cash supports both emerging and established groups to build strong feminist movements advancing the rights of intersex and trans people, girls and women. Our grantee-partners are self-led and work on under-addressed and contested issues, including the gendered root causes of poverty and inequality. They resist oppression in their lives and transform our world by building the realities they envision each day.

We support these brave, energetic and resilient groups by providing core, flexible and longer-term funding. We call this 'better funding' as it enables groups to plan ahead, respond to new situations and set their own agendas, which is critical in the face of pushback against feminist movements.

## Our impact

Our grantee-partners shift common beliefs, practices and attitudes in their communities to ensure that women's, girls', trans and intersex people's lives are valued, protected and respected. They aim to change laws and policies to safeguard their rights, resist attempts to repeal good laws and fight new laws that violate their rights and freedom. The guiding principle of all of our grantee-partners is to transform the ways in which power is organised and shared. (Please read about examples of our and our grantee-partners' impact in the section 'Mama Cash's contribution to change' on page 21).

## Our ways

Most of our grants are made through four thematic portfolios – Body; Money–Environmental Justice;

Money–Labour Rights; and Voice – and to strengthen other women's funds. We also make opportunity grants that reflect our values and fit our vision but do not meet other grantmaking criteria.

In addition to grantmaking through its own thematic portfolios, Mama Cash is honoured to continue hosting the Red Umbrella Fund, the first global grantmaking fund by and for sex workers.

All of Mama Cash's grantee-partners receive accompaniment support to sharpen their skills, knowledge and networks to reach their goals and fulfil their mission. Accompaniment support ensures they are better equipped to make the changes they want to see in the world.

## Grantmaking key facts and figures

- We made 157 grants in 2019 to 144 groups and women's funds in 67 different countries. 104 (66%) were renewal grants to existing grantee-partners. Renewals represented 83% of our total grantmaking budget.
- Another 48 grants – 30 awarded by Mama Cash and 18 by the Red Umbrella Fund – were to groups we have not previously funded.
- In total, 79 grants were single-year grants and 73 were multi-year grants. Multi-year grants accounted for 49% of our total 2019 grantmaking budget.
- 5 grants were amendments to open grants.
- All 30 of the grants given by the Red Umbrella Fund were multi-year grants, 18 of which were first-time grants.



# 2019 at a glance

grants

**157**

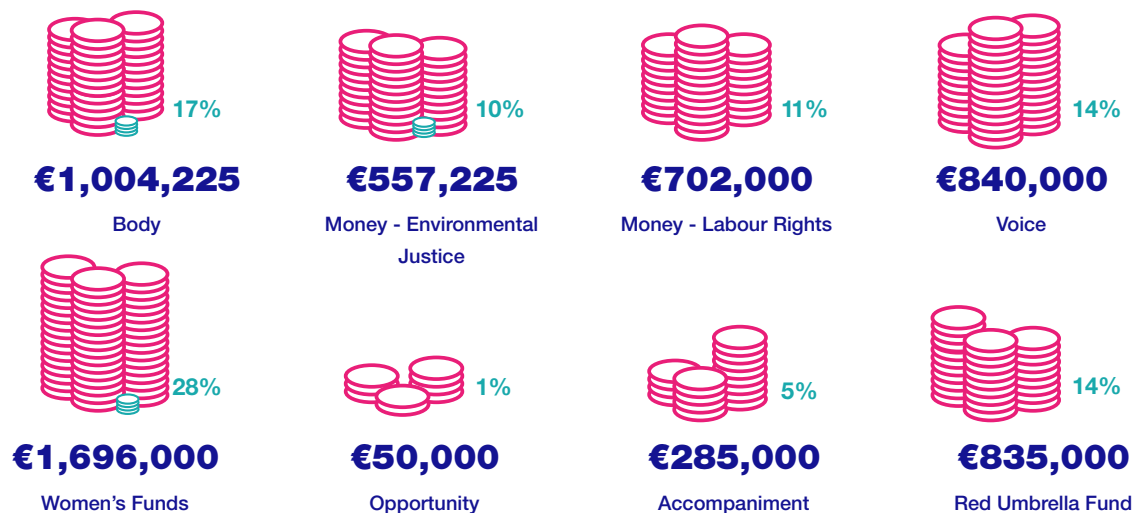
women's, girls', trans and intersex  
people's groups & women's funds

**144**

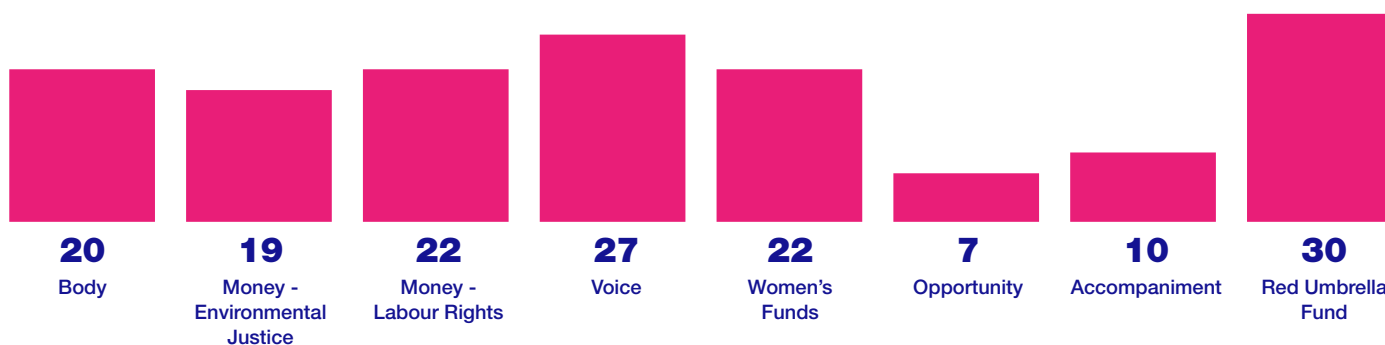
countries  
worldwide

**67**

## Total grant amounts and percentage of grant expenditure per portfolio



## Grants per portfolio



## Body

Number of grants

20

Total amount granted

€1,004,225

Average amount per grant

€50,211

## We celebrate our bodies and choices

**Mama Cash supports women, girls, trans and intersex people who are celebrating and defending control over their own lives, bodies, identities and sexualities. They are challenging practices, social norms and policies that limit their safety and freedom to be themselves.**

Gender-based violence and women's right to bodily integrity In a world where women's control over their own lives and bodies is increasingly restricted, supporting groups that fight for bodily integrity remains crucial. In India, Sappho for Equality, a Mama Cash grantee-partner, provided legal advocacy support for two women in a relationship. This advocacy led to a Calcutta High Court's rejection of attempts by their family members to separate them, sending the message that courts will protect the rights of queer women.

Mama Cash also supports groups advocating for the often-ignored sexuality and rights of women with disabilities. In Serbia, our partner Iz Kruga Vojvodina has successfully advocated for changes to policies and practices at health centres, securing training on sign language aimed at addressing gender-based violence and overall better accessibility for women living with disabilities.

## Money - Environmental Justice

Number of grants

19

Total amount granted

€557,225

Average amount per grant

€29,328

## We fight for environmental justice

**Mama Cash supports groups and movements to advance environmental justice for women, girls, trans and intersex people, who not only experience the effects of climate change, but also encounter violations of their rights to water, food and a clean, healthy and safe environment.**

We support activists and groups working on environmental justice. They resist abuses of power, exploitation and rampant extraction by corporations and governments. They also introduce alternatives to the dominant model of economic growth, new ways of climate adaptation and re-evaluations of small-scale agriculture and production.

In Brazil, Indigenous feminist group Coletivo de Mulheres Regional Transamazônica e Xingu mobilises against the building of hydroelectric dams in the Xingu river (Amazon Basin). These dams are not only disrupting ecosystems but also displacing Indigenous people from their ancestral homes - jeopardising women's independence, safety and survival in the process. We have captured how our grantee-partners are fighting back on our latest impact video on this issue (see communications on page 20).



## Money - Labour Rights

Number of grants

22

Total amount granted

€702,000

Average amount per grant

€31,909

## We fight for recognition and respect for our labour

**Mama Cash supports groups and movements of women, girls, trans and intersex people around the world that are fighting for the recognition of and respect for their labour and livelihoods, bringing about transformative social change.**

In a world where labour rights organising is increasingly under threat and sympathetic parliamentarians are few and far between, supporting groups to shift social norms on what counts as work and who has access to labour rights remains crucial.

Our grantee-partner in Trinidad & Tobago, the National Union of Domestic Employees, campaigns for the rights of domestic workers in the country. They work on enforcing contracts for domestic workers and lobby for the Industrial Relations Act to be amended to include domestic workers, giving them access to basic labour rights on a par with other occupations. In Nicaragua, FETRADO-MOV began organising trans domestic workers into a union, who now have 200 members raising awareness of and advocating for their labour rights in the country.

## Voice

Number of grants

27

Total amount granted

€840,000

Average amount per grant

€31,111

## We make our voices heard and heeded

**Mama Cash supports groups that empower women, girls, trans and intersex people to participate and take leadership roles in decision-making, to develop strong, shared and inclusive agendas and to be recognised as political actors with a legitimate stake in public debates.**

While space for organising continues to shrink worldwide, Voice grantee-partners persist in demonstrating that, if funded, feminist activism works against all odds. They relentlessly ensure the voices of those they represent are elevated rather than shut down. They question who is allowed to be in decision-making positions, to produce knowledge, narratives and art and to determine what is newsworthy.

In northern Afghanistan, Hamsada Radio, an all women-led women's radio station increases women's awareness of their rights and changes how violence against women, including domestic violence, is perceived by society. The medium is as important as the message: by involving women, mostly in their early 20s, in public roles varying from announcer to technician, Hamsada showcases their potential, providing role models for other young women and contributing to changing traditional gender roles dictated by society in Afghanistan.

## Opportunity

Number of grants

7

Total amount granted

€50,000

Average amount per grant

€7,143

## We act in solidarity

**Opportunity grants enable Mama Cash to demonstrate solidarity or participate in special initiatives that reflect our vision, mission and values, but fall outside of our regular grantmaking criteria.**

Opportunity grants are an important flexible mechanism allowing us to respond to urgent, timely and important requests.

In Spain, we contributed to the Internet Freedom Festival Diversity and Inclusion Fund to support participants working on feminist technologies and applying feminist approaches to the internet. We also contributed to the Eastern Caribbean Alliance for Diversity and Equality (ECADE), based in Saint Lucia, which organised the Annual Caribbean Women and Sexual Diversity Conference in Kingston, Jamaica. This space has become a vital leadership incubator and support network for lesbian, bisexual, queer and intersex women and transgender people throughout the Caribbean.

## Accompaniment

Number of grants

10

Total amount granted

€285,000

Average amount per grant

€28,500

## We strengthen activism

**Mama Cash supports grantee-partners and women's, girls', trans and intersex rights movements to strengthen their skills, knowledge and networks.**

Accompaniment grants provide funding for grantee-partners to learn from and connect with others to leverage peer support in building just and free societies.

In 2019, we intensified our initiative – Resistance & Resilience – to provide customised support to a small group of grantee-partners dealing with closing space for civil society. Through the programme, groups from China, Egypt, India, Nicaragua and Russia develop their own tools and strategies to ensure security and well-being. They work with local consultants to assess their specific holistic security needs. An accompaniment grant from Mama Cash supports them in implementing measures to mitigate risks and build resilience. We aim to share learnings in 2020 with practical examples of how to provide resources for safe and secure work in times of closing civic space.



XOESE – Fonds pour les Femmes Francophones.

# Strengthening women's funds

Number of grants

**22**

Total amount granted

**€1,696,000**

Average amount per grant

**€77,090**


**We strengthen and sustain women’s funds – a key resource base for women’s, girls’, trans and intersex people’s activism around the world. Mama Cash mobilises resources and provides core flexible and long-term funding support to women’s funds for their own transformative grantmaking, fundraising and ongoing internal strengthening. Overall, we aspire to build a thriving feminist funding ecosystem that is autonomous, diverse, resilient and inclusive.**

In 2019, the Solidarity Fund was created entirely by women’s funds for women’s funds. The Solidarity Fund incorporates participatory grantmaking as a more equitable, just, transparent and accountable form of grantmaking in which members of the women’s funds community determine what is best for themselves, their peers and the feminist funding ecosystem.

As part of our ongoing core and flexible funding to women’s funds, we supported the Mongolian

Women’s Fund MONES to strengthen their work on climate change and environmental justice. With our financial assistance, MONES supports women’s rights groups working on issues such as urban air pollution, water pollution and the environmental and social consequences of international gold and coal mining operations. MONES trained activists from mining-affected regions on procedures of public participation and engagement with the local government.





With and For Girls Award winner Artemisa Honduras, an organisation of young lesbian, bisexual and heterosexual women.

# Influencing the donor community

**Mama Cash uses our knowledge and credibility within the donor community to leverage more and better funding for women's, girls', trans and intersex people's rights groups.**

In 2019, we participated in global agenda-setting discussions on resourcing feminist activism, such as at Women Deliver and the UN Commission on the Status of Women. Here, we devised strategies with peers and allies to follow up on commitments from our 2018 Money and Movements Convening in Kenya, including mapping academic research on feminist organising. Our research confirms that feminist activism is growing worldwide, and we seek to grow the community of funders enabling this incredible work.

At the annual OECD-DAC (Organisation for Economic Co-operation and Development-Development Assistance Committee) Network on Gender Equality meeting, we presented initial findings of a research project with the Association for Women's Rights in Development (AWID) in the context of our Count Me In! partnership. This ongoing research lifts up promising practices on how governments can reduce constraints to resourcing gender equality and women's rights initiatives.

We also invested in partnerships that mobilise resources and work to shift funding practices. For example, we are a founding member of the With and For Girls Collective, a global initiative boosting girl-led organising. A 2019 report by the UN Special Rapporteur on Human Rights Defenders to the UN Human Rights Council highlights the Collective as exemplifying good practice by ensuring girl activists are included in donor spaces.





# Special Initiative

# Red Umbrella Fund



Number of grants

**30**

Total amount granted

**€835,000**

Average amount per grant

**€27,833**

**The Red Umbrella Fund is a global participatory fund created and operated by and for sex workers. Launched in 2012, the fund is hosted by Mama Cash.**

In 2019, over 70% of the Red Umbrella Fund's annual budget was disbursed through flexible, core funding grants to sex worker-led groups and networks active at local, national and international levels. Sex workers themselves made the decisions about what to prioritise and which groups to fund. Their decisions reflected a diversity of tactics. Some groups and networks benefited from strategic, long-term support. Other nascent groups received first-time funding. Just over half of the grants were made to new grantee-partners.

Globally, art has been a common advocacy tool used by sex worker activists. In Mauritius, the sex worker-led organisation Parapli Rouz received its third grant in 2019 to design a comic to sensitise law enforcement and address unlawful arrest procedures. Parapli

Rouz's approach of "co-riety" - a mix of "collaboration" and "solidarity" reflects increased diversity within sex worker activism, increasing visibility of trans and migrant sex workers and diverse alliances with other movements including LGBTQIA+ movements.

The Red Umbrella Fund positively influences funding for sex workers' rights activism. Alongside Mama Cash, Red Umbrella Fund collaborates with philanthropic peers in the Sex Work Donor Collaborative and has organised sessions featuring sex workers at two Funders Concerned About Aids conferences, the Ariadne Policy Briefing and the UN Commission on the Status of Women as part of the Count Me In! consortium and in partnership with the Dutch government.





Homebased Women Workers Federation, Pakistan. Photo: Khaula Jamil

# Count Me In! Consortium

**Led by Mama Cash and funded by the Dutch Ministry of Foreign Affairs, the Count Me In! (CMI!) consortium supports feminist civil society groups to lobby and advocate for gender equality and the human rights of women, girls and trans people and make their voices heard in every arena where decisions are made that affect their lives.**

In 2019, CMI! provided resources and solidarity, supported networking and training and increased access to key decision-making spaces to amplify the voices of women, girls, trans people and their movements. As part of this five-year strategic partnership, Mama Cash made grants to feminist groups fighting to end gender-based violence, demand economic justice and bring about equal access to resources while demanding a seat at the decision-making table.

CMI! organised the first official side event on sex worker rights in the history of the UN Commission on the Status

of Women, providing a platform for sex worker activists to speak on their own behalves directly to decision makers. CMI! also ensured sex worker activists were represented at the Beijing+25 regional meetings convened by the UN in Geneva and Kenya. CMI! continued building on its work with the EU-UN Spotlight Initiative to end violence against women and advocated for a more inclusive approach, ensuring access to funding for smaller women's rights organisations, particularly those working on contested issues or with structurally excluded groups.





# Global Alliance for Green and Gender Action

**Mama Cash is a member of the Global Alliance for Green and Gender Action (GAGGA), which catalyses the collective power of women's rights and environmental justice movements.**

With climate change being the most pressing issue of our time, GAGGA supports activism at the nexus of environmental justice and women's rights. Through a five-year strategic partnership with the Dutch Ministry of Foreign Affairs, this alliance is led by Fondo Centroamericano de Mujeres (FCAM), the Central American Women's Fund, and includes Mama Cash and Both ENDS, a Dutch environmental organisation. In addition, GAGGA partners with the Global Greengrants Fund and Prospera – International Network of Women's Funds.

As part of GAGGA, Mama Cash provided grants and accompaniment support to women-led groups working on environmental justice and facilitated their participation in regional and global decision-making and peer-to-peer learning spaces. We continued our support to women's funds doing environmental justice work and conducted research on women's funds strategies and success stories about working at the nexus of women's rights and environmental justice. Lastly, we provided rapid response grants to women environmental defenders who are at risk and facing emergency situations.



Femix in Serbia organises Girls Rock Camps to help raise a generation of girls who will not only make music, but will make themselves heard.

# CreatEquality

**CreatEquality is a special two-year project to support and shine a spotlight – literally – on women, girls, trans and intersex people who are combining art with activism to change hearts and minds, transform societies and secure respect for human rights. The project is supported by a generous €1.2 million grant from the Dutch Postcode Lottery.**

Launched in 2018, CreatEquality supports groups working at the intersection of art and activism – activism - to reach a diverse and wide audience, develop their outreach and communications skills and strengthen their organisations. Whether it is spoken word, theatre, dance, painting, writing, photography or any other form of creative expression, it is important that people can speak for themselves, tell their own stories and share their knowledge, beyond the stereotypes and the often-rigid gender roles assigned by society.

In 2019, Mama Cash supported groups who challenged the role assigned to women and girls in artistic spaces such as Serbian group Femix. With its Girls Rock Camps, Femix empowers girls and young women by teaching them to play instruments that are usually considered 'unfeminine'. Femix supports and encourages girls and young women and female artists to oppose gender stereotypes in music and set themselves as role models for the new generation of female musicians. Moved by the belief that change in pop culture can trigger wider changes in society, Femix works also with stakeholders in the music and cultural production world to make them recognise the existing sexism and inspire them to take action against it.





# Learning, monitoring and evaluation

**Mama Cash aims to capture and share learnings on the changes to which we and our grantee-partners contribute. We learn from our work and the work of our grantee-partners so we can improve our practice and contribute to knowledge that influences others to support feminist activism.**

2019 was a year of learning, reflection and planning for Mama Cash. We reflected on what grantee-partners and grant applicants have shared with us about the needs of feminist movements, and the challenges they face; we also reviewed the impact we have achieved with our partners in the CMI! consortium. We planned for end-term evaluations of our GAGGA and CMI! partnerships and the final review of our current Strategic Plan (2015-2020), which all will take place in 2020.

Each year, Mama Cash invites groups led by women, girls, trans and intersex people to submit LOIs for

financial support. In 2019, we analysed data from the 5,470 applications we received from 2016 through 2018 from virtually every corner of the world. Our report, *Resourcing Feminist Activism*, shows that the majority (61%) of eligible applications were from groups that have been formed since 2010, demonstrating that feminist movements globally are vibrant and growing – and in need of resourcing. We also saw a sharp increase in requests from groups focused on contested and under-resourced communities, including girls, trans and intersex people and sex workers.



# Partnerships and communications

Sex workers' rights activist  
Georgina Orellano in our  
#MyBodyIsMine campaign.

## Resources in action

### Our 2019 income by source and percentage of total

Income from governments for Alliance Partners	€4,255,000	28%
Individuals	€1,260,780	8%
Foundations	€1,867,595	12%
Lotteries (Dutch Postcode Lottery)	€2,439,735	16%
Governments	€5,260,139	35%
Other income	€100,124	1%

Feminist activists have the energy, vision and ambition to create a just and equal society. Mama Cash's partnerships and communications efforts support and applaud the brave activism of our grantee-partners and wider feminist movements.

2019 was marked by growth and new ventures in our fundraising and communications. Besides the loyal giving of our long-time feminist donors, we have seen a rise in donor-activists organising individual fundraisers or tapping into their own networks.

The Dutch Postcode Lottery also increased its core support to Mama Cash while continuing to fund CreatEquality, which was centre stage at the Mama Cash Feminist Festival. We also launched a campaign about bodily integrity on Instagram - engaging with younger audiences driven by strong visual communications.



Mama Cash raised more than €20,000 during our telethon.

## Individual donor relations

### Individual giving by type of gift

Individual donations (one-time)	€547,973	43%
Recurring gifts	€168,087	13%
Recurring gifts (five-year commitment)	€379,481	30%
Donor advised funds	€100,400	8%
Inheritances/legacies	€64,839	5%

In 2019, 4,539 people showed their solidarity with our grantee-partners by donating €1,260,780 to Mama Cash. We thank them for their ongoing trust in Mama Cash, which enables us to support the important work of feminist activists worldwide.

We also thank them for their engagement. Many of them took action and became donor activists. Mama Cash launched a special online platform where donors can raise money via their own promotional page, for example, by asking for donations for an anniversary or getting sponsored for a sporting achievement. Some individuals dedicated personal celebrations to Mama Cash, asking their friends and families for donations, while other supporters organised special events, all of which resulted in almost €22,000 raised.

On a cold November day, 43 loyal and new supporters came to our office in Amsterdam to tap into their own networks in our telethon. They exceeded our goal and raised more than €20,000 for our grantee-partners working on environmental justice. This led into our end of year campaign on the same issue, showing that women are hit hardest by climate change. The campaign resulted in €98,446 in donations, 106 new donors and 1,178 new subscribers to our email newsletter.



## Institutional donor relationships

Institutional donors are essential partners in Mama Cash's efforts to resource feminist movements worldwide. In the five years of our Strategic Plan, we have successfully developed new philanthropic partnerships, namely the CMI! and GAGGA partnerships with the Dutch Ministry of Foreign Affairs (described on page 14 and 15) and a first-time large grant from the Bill and Melinda Gates Foundation.

In 2019, Mama Cash raised €13.8 million from institutional donors, which accounts for 92% of our total fundraising income and includes €4.3 million for Alliance Partners. Institutional donor income for our own work included €5.3 million from governments (35%), €1.9 million from private foundations (12%) and €2.4 million from the Dutch Postcode Lottery (16%). This sum is 110% of what we budgeted for 2019.

We also succeeded in extending support from the Swedish Development Assistance Agency (SIDA) and Foundation for a Just Society through the end of our current Strategic Plan period. We received an upgrade in core support from the Dutch Postcode Lottery and a final tie-off grant from the Sigrid Rausing Trust.

We are grateful to our donors for their generous support, commitment and important contributions in shaping a new and sustainable era for women, girls, trans and intersex people and excited about new dedicated donor support to expand the inclusion of disability rights groups in our work.

## Communications

Our communications priorities contribute to and support Mama Cash's organisational goals, working toward our vision of a peaceful, just and sustainable world. Through our communications, we amplify the voices of feminist groups, challenge social norms and policies, build knowledge and networks, inspire collective action and create a stronger Mama Cash brand - raising more and better money to enable feminist action.

In 2019, we raised the profile and voice of Mama Cash and our grantee-partners by actively engaging in public debate about the issues that matter to us and the wider feminist movements, with 53 articles in print and online as well as speaking engagements on television, radio and at events. We started the year with an opinion piece on abortion rights by our executive director Zohra Moosa and former supervisory board co-chair Myra ter Meulen. We followed this with strong media coverage on women in the arts at the heart of our fourth Mama Cash Feminist Festival, reaching over 9 million people with our online campaign as well as traditional media. We closed the year with our campaign on environmental



Mama Cash ambassador Clarice Gargard drew attention to the underrepresentation of women in the arts in the run up to the Feminist Festival. Photo: Laila Cohen

justice in articles, TV interviews, animations and an impact video from the Amazon.

In June 2019, we launched the #MyBodyisMine campaign calling on women in all their diversity to demand the right to lead the life they want and deserve. For six weeks, our feminist friends from across the globe shared their stories on Instagram, reaching approximately 10 million people. Alongside building communities and raising Mama Cash's brand, the campaign was covered in 20+ media outlets, including mainstream national Dutch TV, women's magazines and feminist media.





The Textile, Garment and Clothing Workers Union is the first women-led labour union in a Sri Lankan Free Trade Zone (FTZ).

# Mama Cash's contribution to change

**Mama Cash's theory of change holds that funding self-led feminist activism is the best way to secure a more peaceful, just and sustainable world. We contribute to change by implementing three strategies: grantmaking and accompaniment, strengthening women's funds and influencing the donor community.**

## Grantmaking and accompaniment

Mama Cash supports grantee-partners to strengthen their organisations, expand their bases of support, develop political agendas and work in partnership with other groups and movements to build momentum for change. Groups with these capacities are stronger, more sustainable and more able to contribute to lasting change in their communities and beyond.

### Strengthening their organisations

In 2019, 139 grantee-partners (99% of the total) reported that they had strengthened their organisations' infrastructure and skills during the course of their grants.

- The only collective of lesbian, bisexual and trans people in Central Asia - a grantee-partner requiring anonymity - expanded their reach by working with new activists from regions outside the city where the organisation is based. Moreover, increased and strengthened staff capacity has enabled

the group to write new funding applications and to create reports focused on the human rights situation in their country that leverage the group's documentation of rights violations based on sexual orientation and gender identity.

### Expanding their constituencies

Grantee-partners hosted a total of 3,032 events to share information, provide training and build and expand their bases of support.

- Wanel-aedon Development Association, a women's group in Nigeria that works to ensure forest conservation and access to forest resources in an area threatened by a highway construction project, reached over 13,000 women and girls through workshops and marches. The group has seen its membership grow almost 10% - to nearly 2,900 - as women and girls improve their understanding of their rights and feel more entitled to take part in community decision-making.

## Articulating a political agenda

In 2019, 87% of our grantee-partners shared their analysis of issues and the solutions they recommend with their constituents and other stakeholders.

- Sindicato de Trabajadoras Domesticas Similar y a Cuenta Propia, a group of domestic workers from Guatemala and the Textile, Garment and Clothing Workers Union, a group of garment workers in Sri Lanka, have both engaged in advocacy with their respective national parliaments to ratify the International Labour Organization's 2019 Convention on Violence and Harassment in the Workplace.

## Securing change in their communities

In 2019, 74% of grantee-partners contributed to social change at various levels, including changes in social norms, laws and policy and access to resources and decision-making.

- Malawi Human Rights for Women and Girls with Disabilities worked with the Ministry of Education to promote access to education for girls with disabilities, offering training to several educational institutes. As a result, some schools have built wheelchair ramps, and enrolment by girls with disabilities has increased.
- In Mexico, Luchadoras engages in media activism and “cyber-feminism” to help young women and girls use digital tools to tell their stories. Luchadoras also supports women and girls to combat online violence and has been recognised for their expertise on digital/cyber-violence. Moreover, Luchadoras’ reports on online violence against women have contributed to shifting policy conversations in Mexico, from blaming women for the online abuse they experience to holding perpetrators accountable for online aggression.

## Strengthening women's funds

In 2019, Mama Cash gave grants to women's funds to achieve several aims: to support feminist groups in their countries, regions and around the world; to become strong resource mobilisers; and, to influence other donors' practices.

- A joint regional initiative of eight Latin American women's funds built the funds' capacities and knowledge to provide more responsive support to lesbian, bisexual and trans (LBT) movements in Latin America. As part of their commitment to movement building, the women's funds also facilitated grantees' participation in the Global Feminist LBQ Women's\* Conference in Cape Town in July.

- At the regional Convergence “Revolutionising Philanthropy,” the Asia Pacific chapter of Prospera – International Network of Women's Funds, consisting of eight women's funds, brought together 150 activists and funders to foster conversation between donors, women's funds and feminist groups about how to ensure that funders respond to the needs and priorities defined by local activists.
- Three hundred African women human rights defenders, psychosocial practitioners, healers, scholars and donors took part in the Feminist Republik Festival in Naivasha, Kenya. The festival was organised by Urgent Action Fund – Africa to focus attention on the importance of self- and collective-care for activists and to support activists to learn about healing and care practices that can be integrated into their work.

## Influencing the donor community

In 2019, Mama Cash used our knowledge, experience and access to donors and donor spaces to leverage more and better money for women's, girls', trans and intersex people's groups.

- The With and For Girls Collective, of which Mama Cash is a founding member, launched two new funds in 2019 – one to support transnational movement building and another to support girls in attending global peer spaces, events and (donor) conferences. Both funds signal the ongoing commitment that we and other members have advocated for: ensuring girls have the resources and support they need to organise collectively and advocate for their rights.
- We participated in the European Foundation Center's (EFC) annual conference, where our Executive Director chaired a plenary on equality in the context of closing space, ensuring that attention was paid to the ways in which closing space is gendered. Mama Cash also moderated a session on capacity building and shared best practices drawn from the With and For Girls Collective, and contributed to a session on climate change, where our GAGGA partnership was profiled. The EFC's Thematic Network on Gender Equality, of which Mama Cash is a founding member, also shared “Learning Journeys” for foundations to reflect and share experiences in applying gender mainstreaming principles and practices to their internal organisational operations. These activities were opportunities for Mama Cash, with our peers, to influence the discourse on resourcing to include a gender lens and support for feminist activism globally.





# Meet our grantee-partners

We list only grantee-partners that were awarded grants in 2019. This list does not include grantee-partners with open grants awarded in previous years.

## Body

### Anonymous Group

€80,000

This lesbian, bisexual and trans organisation provides training and learning opportunities to grassroots activists and leaders. Engaging in both national and international advocacy, the group aims to advance the rights of LBT people in their context.

### Anonymous group

€30,000

This group of trans men and lesbian, bisexual and queer women advocates for the recognition of their rights in society and in other human rights movements where they are not visible. The group provides safe spaces for people to meet and share their experiences, learn about their rights and support LBTQ people to access health care.

### Anonymous group

€67,500

This group works for the human rights of girls, women and trans people.

### Chile

### Nosotras Decidimos Valparaiso

€15,000

This Chilean feminist collective works for the 'social decriminalisation' of abortion by challenging social norms which deny women control of their own bodies and their right to make reproductive choices. The collective works to deconstruct myths about abortion and overcome religious and conservative ideologies. They do this by giving women information about abortion and reproductive health, organising street events and workshops and working with other organisations to build a common agenda for reproductive justice in Chile and the rest of Latin America.

### Ecuador

### Colectivo Sentimos Diverso (CSD)

€40,000

Colectivo Sentimos Diverso focuses on ending violence against young people and supporting their right to sexual and reproductive health. They use information campaigns shared on social media, radio, television, workshops and online platforms. The collective also promotes the rights of LBTQ people and sex workers, working to challenge prejudice and discrimination. This includes advocating for policy and legal changes and also offering digital safety training and raising awareness about the discrimination and violence LBTQ people experience online.

### India

### Sappho for Equality

€60,000

This organisation of lesbians, bisexual women and trans (LBT) people creates a safe space for LBT people by organising study circles, film screenings and dialogues. They also train professionals, including police, on how to deal with women who have experienced violence and work with medical professionals to improve their services toward LBT people in the area of sexual and reproductive rights and health.

## Israel

**Women's Security Index Coalition (WSIC)**  
€67,500

This coalition of feminist organisations advocates for a broad definition of security that includes safety from all forms of violence with the aim of replacing the state's definition of security, which is based on militarism and state-sponsored violence. WSIC has created the Women's Security Index, an annual survey among Jewish, Palestinian, Russian-speaking and other migrant women, as well as lesbian, queer and disabled women. The Index gathers data on how women experience security and is used by the coalition for policy advocacy.

## Malawi

**Human Rights for Women and Girls with Disabilities in Malawi**  
€41,725

This organisation of disabled women and girls promotes reproductive justice for and an end to violence against its constituency. Providing training on human rights, sexuality and health, the organisation supports the rights of disabled women and girls to self-determination and bodily autonomy. MHR-WGD's public education and advocacy campaigns target communities, leaders and health care institutions to address prejudice and discrimination and to promote recognition and respect for the rights of disabled women and girls.

## Netherlands

**Femmes for Freedom**  
€25,000

Working to end marital captivity, this group focuses on forced marriage or an inability to divorce, usually due to religious or national laws that do not allow women to file for divorce. The organisation strives for the equality of women inside and outside marriage and engages in policy advocacy and strategic litigation. It also mobilises and organises women facing marital captivity through outreach and empowerment to collectively end the violence they face.

## Poland

**Ponton Group of Sex Educators**  
€80,000

A feminist sexuality education group, Ponton provides sexuality education for youth in schools and through its website, publications, an online and telephone helpline for youth and street actions. The group is a tireless advocate for comprehensive sexuality education and has become the recognised expert in Poland on education and youth sexuality.

## Zambia

**Transbantu Association Zambia**  
€90,000

Transbantu supports the trans and intersex community in Zambia through outreach and practical support, including peer support groups, counselling and emergency shelter. The group aims to build a strong trans and intersex movement through training and capacity building. Transbantu advocates for policies and practices that respect the human rights of trans and intersex people.

## Regional: Africa and West Asia

**Mesaha (formerly Sanabel Queer Collective)**  
€37,500

Mesaha is a network of activists who want to give a political voice to queer women and trans people in North Africa and the Middle East. Through art, radio and film, the collective uses language and ideas that resonate with Ara-

bic-speaking communities. The group challenges norms about gender binaries and sexuality and uses old, new and emerging language and concepts about love, wellness, health and rights to give voice to the lives and experiences of queer women and trans people.

## Regional: East, South, South-East Asia & Oceania

**EuroCentralAsian Lesbian\* Community (EL\*C)**  
€25,000

The EL\*C is a collective of LBQ-identified women and non-binary people. This collective aims to increase the visibility of the LBQ community throughout Europe and Central Asia and to develop a long-term political agenda across the continent.

## Regional: East, South, South-East Asia & Oceania

**Intersex Asia**  
€45,000

This collective of intersex people from South, East and Southeast Asia focuses on promoting respect for bodily integrity and freedom from violence and discrimination. The network also advocates for the depathologisation of intersex people. They achieve this by engaging with decision makers at national, regional and international levels, so that laws and policies protect the rights of intersex people.

## Serbia

**Iz Kruga Vojvodina**  
€70,000

A feminist disability rights organisation, Iz Kruga Vojvodina engages with the women's and disability rights movements, the government and the public to improve the rights of disabled women in the Serbian province of Vojvodina. Through policy advocacy, the group works to secure human rights for disabled women. It addresses the relationship between sexuality, gender and disability in art, performances and public campaigns.



**Roma Women's Centre 'Rromnjako ilo'**  
€52,500

This organisation of Roma women, trans people and intersex people focuses on ending violence and challenging norms about sex, gender and sexuality in their own communities and in broader Serbian society. They use peer support groups and offer workshops on sexuality, health and human rights. Rromnjako Ilo also supports women who have experienced violence, providing counseling and legal advice.

**Slovenia**

**Institute TransAkcija**  
€37,500

Institute TransAkcija is a transfeminist organisation created by and for trans people. The group challenges Slovenian society's beliefs about gender and sexuality through films and articles about the lives of people in the transfeminist community. The group raises the visibility of trans people in society and in other human rights movements and advocates for state recognition of the rights of trans people.

**South Africa**

**One in Nine Campaign**  
€80,000

The Campaign – a coalition of feminist organisations and individuals from the women's rights, HIV and LGBTI movements – works with survivors, activists and organisations to promote a feminist approach to understanding and ending violence. The Campaign offers direct support to survivors to access the justice system and, using research and public campaigns, advocates for better implementation of laws and policies related to violence against women.

**S.H.E., Social, Health and Empowerment Feminist Collective of Transgender and Intersex Women of Africa**  
€80,000

This feminist collective of trans women from various countries in Southern and East Africa is working to build an African

trans feminist movement. S.H.E. organises peer support groups and a trans feminist institute for learning and strategising and builds alliances with feminist and trans rights organisations on the continent. S.H.E. also advocates for improved healthcare for trans people by ensuring that policies and programmes are responsive to their health needs.

**Venezuela**

**Feministas en Acción Libre y Directa por la Autonomía Sexual y Reproductiva (Faldas-R)**  
€20,000

This feminist collective in Venezuela works to influence the public debate about abortion and advance women's right to make their own reproductive choices. Faldas-R deconstructs myths about abortion, aiming to overcome religious and conservative ideologies. The collective gives women information about abortion and reproductive health, runs a support hotline for women, organises events and workshops and works with other organisations to build a common agenda for reproductive justice in Venezuela and the region.

**Money - Environmental Justice**

**Brazil**

**Coletivo de Mulheres Regional Transamazônica e Xingu**  
€50,000

This coalition of women from different collectives in Altamira is mobilising for direct action and policy advocacy to oppose the building of the hydroelectric dams in the Xingu river (Amazon Basin). This coalition is focusing on environmental racism and the impacts of such large-scale development projects on women, particularly on violence against women and women's health.

**Chile**

**Grupo de trabajo lesbianas feministas antirracistas Tierra y Territorio**  
€20,000

This is self-led group of lesbian Mapuche women works on making Mapuche women and their resistance to capitalism and racism in Chile more visible. They publicise the stories of Mapuche women environmental defenders and build networks with groups and institutions that work on indigenous women's rights in other territories.

**Democratic Republic of Congo**

**Action Femme et Eco-Justice (AFECOJU)**  
€30,000

This self-led organisation of rural women in the Democratic Republic of Congo's Lukaya District is working to create space for women to come together to discuss the environment and their rights. The group promotes environmental protection, as well as recognition of women's rights to access land and natural resources. AFECOJU engages in lobbying and advocacy for better policies and laws and for inclusion of women in decision-making.

**Fiji**

**Diverse Voices and Action for Equality Fiji**  
€60,000  
€18,000 (Amendment)

DIVA for Equality is a feminist collective of lesbians, bisexual women, transmasculine people and other marginalised women working to challenge the social norms and structural discrimination that fuel violence, discrimination and stigma and to secure universal human rights and social justice for LGBTIQ+ people. This group also mobilises its community around social, economic and ecological issues. DIVA for Equality's activism and support to the communities in which it works includes creating and facilitating safe spaces to organise and articulate political agendas, building stronger social movements and increasing levels of



Coletivo de Mulheres Regional Transamazônica e Xingu, Brazil.  
Photo: Miguel Pinheiro

constructive collaboration in wider civil society and social movements.

## Honduras

**Grupo Artemisa Honduras**  
€20,000

Artemisa is a feminist, self-led organisation of young lesbian, bisexual and heterosexual women in Tegucigalpa, Honduras. The group engages in awareness raising, alliance building and advocacy on sexual and reproductive health and rights, environmental justice and human rights and access to justice. Artemisa strives for gender equality in Honduras.

## Indonesia

**PEREMPUAN AMAN Lou Bawe**  
€20,000

PEREMPUAN AMAN Lou Bawe is a self-led organisation of indigenous women in East Kalimantan, Indonesia. They are fighting for indigenous women's rights and are defending their territories. The group works on capacity strengthening, lobby and advocacy and promotion of an alternative way of living that values

## Kenya

**Daughters of Mumbi Global Resource Center**  
€21,000

The Daughters of Mumbi Global Resource Center is a membership organisation based in Gitaru, Kenya. Its work is focused on gender justice, food sovereignty, human rights and dignity. The group is engaged in advocacy on food sovereignty and participation in the women's land rights campaign in the Kilimanjaro Women's Initiative, an Africa-wide rural women's mobilisation for women's right to land ownership and access to natural resources.

## Mexico

**Agua y Vida: Mujeres, Derechos y Ambiente**  
€50,000

Agua y Vida is a self-led eco-feminist organisation composed of Indigenous, migrant and Black women in Chiapas, Mexico. The group promotes women's

rights to water, land, territory, food and a healthy environment through know-ledge sharing, awareness-raising campaigns and participatory research.

## Nepal

**National Indigenous Women Forum**  
€40,000

The National Indigenous Women Forum (NIWF) is a collective of indigenous women activists aiming to ensure that indigenous women's rights are respected in Nepal, including their right to be part of decision making on environment justice and preserving their indigenous knowledge for their livelihoods. Through advocacy, capacity strengthening and movement building, NIWF strives to support Indigenous women themselves in taking the lead in affirming their rights and holding authorities accountable.

## Netherlands

**Climate Liberation Bloc (CluB)**  
€15,000

Climate Liberation Bloc was founded in 2017 with the idea of making organised interventions in the current Dutch climate

movement - in particular, to introduce and push for a feminist, decolonial and intersectional perspective. From the conviction that nobody lives single issue lives, CLuB aims to restore our relationship to earth and each other by working through difference and strengthening cross-movement collaborations.

## Nigeria

### Lokiaka Community Development Centre €30,000

Established in 2009, Lokiaka Community Development Centre is a self-led organisation working for and with Indigenous women farmers and human rights activists from the Niger Delta in Nigeria. The group provides advocacy training and engages in campaigning, alliance building and knowledge exchange to secure Indigenous women's land rights and ensure that women are seen as important stakeholders in decision-making related to the land and environment.

### Wanel-aedon Development Association (Waneledon) €28,000

Waneledon is a women-led, community-based organisation in Cross River State of Nigeria. The group aims to ensure sustainability and economic sustenance of women and girls who depend on the forests for their survival by working on women's human rights, food security, livelihood and forest conservation. Wanel-aedon is mobilising women and girls to defend their rights and stand against the use of their land for the construction of the Cross River super highway.

## Peru

### ESTRATEGIA Centro de investigación para el desarrollo (ECID) €31,500

ECID is a women-led organisation with a focus on organising in peri-urban areas to build community and women's capacities to influence urban development policies and laws. The group works with women

to secure land tenure, lead community-based advocacy campaigns for women's land rights and promote women's leadership in decision-making at the local and national levels. ECID works in partnership with Mujeres Unidas, a network of women living in peri-urban areas. Together, they are building the capacities of women in Peru to lobby and advocate for their rights to land and political participation in decision-making.

## Philippines

### SABOKAHAN (Unity of Lumad Women) €20,000

SABOKAHAN is an Indigenous women-led membership organisation of Lumad women in Mindanao, Philippines. SABOKAHAN works to protect Lumad women from violence, implement sustainable community-based livelihood programmes and defend Indigenous lands from land grabbing, corporate plunder and deterioration caused by large-scale corporate mining, logging, dam construction projects and monocrop plantations

## Zambia

### Women Environs In Zambia €15,000

Women Environs in Zambia is a self-led group of rural women who are working on the intersection of women's rights and environment. They raise awareness and advocate for rural women's rights and sustainable agriculture. The group also advocates at the local and national levels to influence decision makers to recognise rural women's rights and protect the environment.

## Zimbabwe

### African Women's Collaborative for Healthy Food Systems €27,000

The African Women's Collaborative for Healthy Food Systems is an initiative of African peasant and indigenous women leaders with deep commitment to healthy food systems. The Collaborative promotes a way of life that respects,

takes care of and restores the earth and natural resources. They are developing an African feminist agro-ecological framework and raising awareness on the significance of African women's local seeds.

## Money - Labour Rights

### Anonymous group €10,000

This group of women workers is mobilising women garment factory workers to collectively advance their labour rights.

### Anonymous group €30,000

This organisation for and by sex workers works for the socio-economic well-being of sex workers in oil producing states. They work to empower and strengthen the voices of sex workers and advocate for their health, social and human rights, including the rights of sex workers living with HIV. They do this through collaborations, networking, outreach, empowerment, advocacy and the promotion of a harm reduction approach to sex work.

## Argentina

### ASOCIACIÓN CIVIL AMMAR CORDOBA €20,000

This network of women sex workers is active in the province of Córdoba in Argentina. AMMAR Córdoba advocates for sex work to be recognised in laws and policies, so that sex workers can enjoy the same labour rights as other workers. The network works to build a provincial community of sex workers by providing health information and other services to sex workers and developing a common political agenda.





ASTHA/Ekal Nari Shakti Sangathan (ENSS)  
– The Association of Strong Women Alone  
(ASWA) unites low-income, single women to  
claim their rights to land and property in India.

## Belgium

### **Union des Travailleur(r)ses du Sexe Organisé.e.s Pour l'Indépendance**

€20,000

This is a nationally registered membership-based group working with sex workers based in Belgium, whether they are migrants or non-migrants, documented or undocumented. The group is committed to bettering the life and working conditions of all sex workers, the overwhelming majority of whom are cisgender and trans women, by changing social norms about sex work and undertaking advocacy for the recognition of sex work as work.

## Dominican Republic

### **Organización de Trabajadoras Sexuales (OTRASEX)**

€25,000

OTRASEX works on promoting the human rights of ciswomen and trans sex workers. The group focuses on labour rights, sexual and reproductive health, promoting self-care and addressing

stigma and discrimination against the sex worker community. The group also provides training and sensitisation workshops to the military, the police force and health centre professionals about the rights of sex workers.

## France

### **Syndicat du Travail Sexuel (STRASS)**

€75,000

Led by current and former sex workers, STRASS is a union of sex workers in France that aims to advance and defend sex workers' rights. STRASS builds the capacities of women, trans and migrant sex workers to document rights violations and pursue legal action against police and other professionals who violate their rights.

## Guatemala

### **Sindicato de Trabajadoras Independientes de trabajo Domestico similares y a cuenta propia (SITRADOMSA)**

€40,000

This union of women domestic workers trains its members on labour rights issues and mobilises them to advocate for the ratification of ILO Convention 189 on decent work for domestic workers.

## India

### **ASTHA/Ekal Nari Shakti Sangathan (ENSS) – The Association of Strong Women Alone (ASWA)**

€30,000

This group unites low-income, single women in the state of Rajasthan. Association members claim their rights to land and property and access to government entitlements. ASWA's members, through the activities of the association, fight for their right to live in dignity and become active citizens and community leaders.

### **Tamilnadu Textile and Common Labour Union**

€45,000

TTCU is a women-led trade union that organises women and girls in ten districts

in the state of Tamil Nadu, India, including those working in the textile industry under the Sumangali scheme, a form of bonded labour. Union members receive training on topics such as legal rights, lobbying skills, trade union leadership skills and addressing sexual harassment and violence in the workplace.

## Kenya

### Eldoret Women For Development (ELWOFOD)

€20,000

This organisation was founded by two women ex-inmates from Eldoret, with the aim of enhancing re-entry of women ex-inmates into their communities through economic skill development. They wish to challenge the neglect and hostility that women ex-inmates face in society and to ensure that they are able to meet their basic needs and those of their families. ELWOFOD seeks to build a community, not more women prisons.

## Nepal

### Women Forum for Women in Nepal

€40,000

This network of women and girls in the informal entertainment sector (which includes massage parlours and restaurants with dance performances or other shows) advocates for the improvement of working conditions. The group demands respect for their human and labour rights. They advocate for work regulations and standards of the formal work sector to apply to the entertainment sector.

## Nicaragua

### Federación de Mujeres Trabajadoras Domésticas y de Oficios Varios 'Julia Herrera de Pomares' (FETRADOMOV)

€40,000

FETRADOMOV is the first recognised federation of trade unions of domestic workers in Nicaragua. The federation raises awareness among domestic workers about their rights and advocates for the implementation of international and national laws and policies related to labour rights.

## Pakistan

### Home Based Women Workers Federation

€50,000

This federation of unions represents home-based women workers who produce items for the garment, shoe and glass bangle industries. The federation advocates for home-based workers to be respected as workers and for their rights to be recognised in labour laws in Pakistan. The Federation recently succeeded in securing a victory that allows home-based workers to register as workers in the province of Sindh.

## Paraguay

### Sindicato de Trabajadoras Domesticas del Paraguay

€12,000

This trade union represents domestic workers, both formally and informally employed. It represents a sector of precarious women workers where unregistered employment is rife, alongside discrimination by the state and society, translating into violence and denial of their basic rights. They advocate for equal treatment of domestic workers, when it comes to rights and protections available to all workers.

## Peru

### Asociación de Trabajadoras Sexuales Mujeres del Sur

€50,000

This organisation led by women sex workers offers support and training to its members to build their capacities to find collective solutions to the challenges they face, such as police harassment, economic exploitation and violence in the workplace. Mujeres del Sur advocates for the regulation and legalisation of sex work and for sex workers to be able to access sexual health and social services without fear of stigma and discrimination.

## Philippines

### Nagkahiusang Kababayan-ang Mamumuo sa Sumifru (NKMS) (United Women Workers of Sumifru)

€15,000

Nagkahiusang Kababayan-ang Mamumuo sa Sumifru is an organisation of women workers on a Sumifru banana plantation in the Compostela Valley province. The organisation aims to unite all women who work for Sumifru for better rights at work and to challenge oppression by the military in the region.

## Spain

### Asociación de Profesionales del Sexo (APROSEX)

€25,000

Based in Barcelona, this group of sex professionals works to reduce stigma against sex workers and demands the recognition of sex work as work. The group uses workshops and trainings on sexuality as a strategy to change the way people view sex workers. The group promotes an image of sex workers as teachers and professionals, just as experts in other occupations would be viewed.

### Asociación Mujeres con Voz

€40,000

This feminist collective of migrant women in the Basque country works for the empowerment and autonomy of migrant women in the region, particularly those engaged in domestic and care work. The collective aims to organise migrant women and provide them with tools to critically assess their position in society and come up with strategies for change.

## Sri Lanka

### Red Flag Women's Movement (RFBM)

€20,000 (Amendment)

Red Flag Women's Movement (RFBM) is made up of women workers in Sri Lanka who are supporting workers on tea and rubber plantations and in the garment and domestic work sectors to take up leadership in trade unions. RFBM is



building the capacities of women workers to address women's labour rights and advocate for the inclusion of issues such as minimum wage and health and safety in government and company policy regulations and in company management.

**Textile, Garment and Clothing Workers Union (TGCWU)**  
€40,000

Founded in 2013, this is the first women-led labour union in a Sri Lankan Free Trade Zone (FTZ). The union represents women workers in the textile, garment and clothing industries. TGCWU works to promote and protect the labour rights of women garment factory workers, including their right to occupational health and safety, a minimum wage and access to leave entitlements. Through training and information sharing, the union campaigns for non-discriminatory work culture and strengthens workers' abilities to respond to unfair or illegal treatment, such as violence and sexual harassment.

**Trinidad & Tobago**

**NUDE: National Union of Domestic Employees**  
€15,000

This is a national organisation and union representing low-paid and informal workers. They focus their campaigning on the rights of women workers in the country. NUDE has long argued for the Industrial Relations Act to be amended to also cover domestic workers, so that they have access to basic labour rights and protections afforded to other recognised occupations.

**Uganda**

**Organization for Gender Empowerment and Rights Advocacy**  
€40,000

This is a membership organisation for and by Lesbians, Bisexuals, Queer, Trans women and Refugee sex workers living and working in Uganda. They work towards a society where sex workers rights are recognised and respected

and sex workers are treated with dignity and humanity regardless of their sexual orientation, gender identity, race or nationality.

**Voice**

**Anonymous group**  
€20,000

This association of women living with disabilities aims to empower women and to build up a feminist community in their country. Through workshops and events, they address issues of domestic violence, sexual harassment and lack of access to public spaces. By documenting their realities and communicating through social media, they speak out and create awareness about the diversity in and values of their community.

**Anonymous group**  
€20,000

This queer, feminist, grassroots, community-run group believes that embracing diversity is the key to solving social issues. The group promotes mindful learning within its community by bringing together people of different backgrounds and with different skills to learn, challenge, discuss and create with each other. The group's key activities include research and education, innovation and design, art for social change and community building.

**Anonymous group**  
€20,000

This women-with-disability-led group works to build an inclusive world where diverse bodies and voices can thrive, live a life free of discrimination, abuse and violence and where there are equal opportunities and access for all. The group works with (young) women with disabilities to build their capacity to lead, increase their active participation in society, promote their socio-economic independence and exercise their rights.

**Anonymous group**  
€70,000

This women-led group works with rural,

low-income and displaced women in providing them with human rights training and legal services. The group advocates with local government and traditional leaders to modify the laws and customs that deprive women of their rights. Through advocacy, networking and awareness-raising, this group strives to change women's conditions in a hostile context of state and non-state violence and religious and cultural fundamentalisms.

**Afghanistan**

**Hamsada Radio**  
€50,000

Hamsada Radio is a women's radio station in northern Afghanistan. The group works to increase women's awareness of their rights and to change the way women's rights and violence against women are perceived by society. This includes raising the profile of topics that are not often publicly addressed, such as domestic violence. Hamsada Radio facilitates the access of survivors to justice and other support mechanisms by referring cases reported by their listeners to local authorities and other NGOs.

**Armenia**

**FemHouse Armenia**  
€15,000

This feminist community creates a safe space for feminist organising, collaboration and resistance. FemHouse brings together feminist activism, art and academia in the spirit of feminist solidarity and sisterhood. The group aims to unite Armenian feminists across different movements, initiatives, groups and organisations and fights against patriarchy, heteronormativity, capitalism and militarism.

**Brazil**

**Fundação AzMina**  
€50,000

This association of feminist journalists uses technology, social media and investigative journalism to challenge and change the prevailing culture of prejudice, sexism, racism and homophobia in



Sex Worker's Opera is an award-winning show created and performed by sex workers and friends.



Brazil. Through a digital platform and an offline community, AzMina exposes the daily abuses women and trans people of all races, classes and sexual orientations face and serves as a channel to amplify their voices. The group offers a series of free online courses for teachers, produced by AzMina in partnership with thematic specialists, with the aim of contributing to a more egalitarian and democratic society.

#### Colombia

**Mujeres al Borde**  
€60,000

This feminist media group combines art and activism through its audio-visual school and group theatre. Mujeres al Borde works in Colombia and throughout Latin America to contribute to social and political change that will make it possible for lesbians, bisexual women, trans and intersex people to enjoy the full range of their human rights.

#### Ecuador

**Colectivo El PuntO**  
€10,000

This trans-led collective based in Quito, Ecuador, wants to increase the produc-

tion and promotion of arts and culture by trans people. Colectivo El PuntO believes that changing how trans people are portrayed is key in changing society's attitude towards them - and strives to change the public imagery of trans bodies through radio programmes and artistic actions in parks, squares and other public spaces.

#### Georgia

**Young Feminists**  
€20,000

This girl-led feminist collective from Georgia works towards the creation of a strong feminist network across the country, both on- and off-line. The collective promotes women's rights and feminism and supports girls and young women's active involvement in public and political life, challenging gender stereotypes and harmful cultural practices.

#### Haiti

**Rezo Fanm Radyo Kominote Ayisyen - REFRAKA**  
€60,000

This network supports women in Haiti to take an active role in the management of community radio. REFRAKA provides

trainings to strengthen the technical skills of women working in radio. The group also offers workshops to women and men to encourage them to change the way they report on women and issues affecting women, such as gender-based violence. The aim is to change the stereotypical perceptions of gender roles that are prevalent in Haiti.

#### India

**Anjali Mental Health Rights Organization**  
€20,000

This women's rights organisation empowers and supports women with mental health issues, including women institutionalised in mental hospitals. The group advocates for their rights, works to ensure that they have a voice in the health care system and advocates for the inclusion of mental health in the public health agenda as well as to make this agenda gender-sensitive.

**Hidden Pockets Collective**  
€20,000

This young feminist collective curates sexual and reproductive health services in seven cities in India. The collective uses digital technology to map out

inclusive spaces and services, particularly sexual health resources, needed by young women and people in the LGBTIQ community. In addition to improving access to health services, the group maps 'pleasure pockets': spaces such as parks, monuments or markets that are safe, comfortable and free for everyone. The collective also provides information via podcasts.

## Kenya

### INUA Girls

€5,000 (Amendment)

INUA is a group of girls that provides peer-to-peer mentoring and builds leadership skills in secondary schools in the North-Eastern Province of Kenya. Girls can freely discuss issues that are often considered taboo, including gender-based violence and reproductive health, in a safe and friendly space. In an environment where girls are not seen as autonomous individuals with their own rights, INUA helps girls find their individual and collective voice.

### Resource Center for Women and Girls

€60,000

This group provides leadership training to girls and young women in Eastern Kenya and provides safe spaces for girls to learn about their rights and how to claim them. The Resource Center for Women and Girls also organises workshops for parents to raise their awareness of girls' human rights. Using peer mentoring and other support mechanisms, the group encourages girls to stay in school, develop their knowledge and skills and make informed decisions about their lives and bodies.

## Mexico

### Luchadoras

€25,000

Luchadoras is a feminist media and digital activism collective that challenges stereotypes about women and gender that are promoted by mass and social media. The group creates online space to highlight women's contributions as agents of social change. In its weekly internet TV programme and in social media, Luchadoras provides a platform

for diverse types of feminist activism and activists to tell their stories. Although it is based in Mexico, Luchadoras' online format allows it to reach across Latin America and beyond.

### Proyecto Intersexual

€20,000

Proyecto Intersexual is the only intersex group in Mexico (and possibly the world) that focuses its activism on the value of art as a tool to bring change in the world and support individuals' sense of self-worth and self-care. Proyecto Intersexual uses creative ways to share the stories of intersex people and raise awareness about the effects of un-necessary surgeries on intersex babies and children. Through photography and other mediums, the group makes visible the kinds of bodies that the medical establishment structurally tries to erase.

## Nigeria

### Women Initiative for Sustainable Empowerment and Equality (WISE - formerly WAGE)

€20,000

This membership-based group brings together predominantly Muslim lesbian, bisexual and queer women and trans people in northern Nigeria. WISE provides LBQT people with a platform to exchange experiences, network and create a community in the challenging context of their region. WISE is also involved in research on the LBQT community of northern Nigeria and advocacy and awareness-raising.

## Paraguay

### Aireana Grupo por los derechos de las lesbianas

€40,000

This group advocates for the human rights and greater social visibility of lesbians. Addressing discrimination in a politically conservative context, Aireana works from a feminist and cross-movement perspective. The group runs a feminist cultural centre and a radio programme to provide safe spaces for lesbians to speak out and share their experiences and

also provides a toll-free line that offers counseling to LGBTI people on legal and psychological issues.

## Peru

### Chola Contravisual

€20,000

This collective of young feminist communicators aims to provide (young) women and LGBTIQ people with the tools to tell their own stories and re-build narratives. They push back against oppressive power structures in Peru both by the collective creation of audio-visual material and the establishment of physical spaces where young women and LGBTIQ people can meet to exchange skills and knowledge.

## Romania

### E-Romnja (The Association to Promote Roma Women's Rights)

€30,000

Created by and for Roma women to work in local Roma communities in Romania, this group challenges the exclusion and discrimination experienced by Roma women, both as women and as members of the Roma community. By supporting Roma women to organise in their communities, E-Romnja increases Roma women's active participation in democratic processes and builds their leadership.

## Serbia

### Femix Network of Female Creativity

€20,000

This group from Serbia challenges the sexist and stereotypical approach to gender roles in popular culture and pushes for an increase in the participation of girls, young women and female performers in the artistic world, particularly music. Femix supports and encourages girls, young women and female artists to oppose gender stereotypes in music and see themselves as role models for the new generation of female musicians. Moved by the belief that change in pop culture can trigger wider changes in society, Femix works also with stake-

holders in the music and cultural production world to make them recognise the existing sexism and inspire them to take action against it.

## Thailand

### Backyard Politics

€35,000

Backyard Politics works with women and feminists in diverse social justice organisations to cultivate an interconnected feminist movement in which individual members are happy, healthy, inspired and supported. Backyard Politics addresses the need to make visible and challenge gender biases and forms of violence that are often not recognised. The group focuses on the well-being and self-care of feminist activists and the creation of safe spaces for them to relax and confront experiences of gender-based discrimination in their private lives as well as in their activist circles.

### Indigenous Women's Network of Thailand (IWNT)

€60,000

This self-led network of women from ten Indigenous groups in Northern Thailand supports and strengthens women to claim and protect their rights, and the rights of their communities. IWNT's focus is on training women to develop their leadership skills and ability to participate in decision-making processes.

## Uganda

### Women Human Rights Defenders Network Uganda

€20,000

This network brings together women's human rights defenders (WHRDs) from different movements and regions of Uganda to promote their rights and create a safe space to exchange their challenges and experiences. The Women Human Rights Defenders Network Uganda was created to offer networking chances to WHRDs, self and collective care and workshops of different kinds.

## United Kingdom

### Sex Worker's Opera

€20,000

Sex Worker's Opera is an award-winning repeat sell-out show created and performed by sex workers and friends. Breaking through stigma and stereotypes using music, theatre, dance and multimedia, it offers an unflinchingly honest, upliftingly human portrayal of sex workers' experiences locally and around the world. Created in 2014, the Sex Workers Opera aims at changing the cultural narrative and reclaim space in the mainstream arts world so that sex workers tell their stories in their own words.

### Regional: Europe and Central and North Asia

### Trans Network Balkan (TMB - Trans Mreža Balkan)

€30,000

This self-led regional network for trans, intersex and gender variant people operates in eight countries (Bosnia and Herzegovina, Croatia, Montenegro, Serbia, Kosovo, Macedonia, Slovenia and Albania) to amplify the voices of - and create safe spaces for - the communities it represents. Trans Network Balkan supports the activism and artistic expression of its members with an intersectional and inclusive approach based on the 'nothing about us, without us' principle.

## Women's funds

## Bulgaria

### Bulgarian Fund for Women

€40,000

The Bulgarian Fund for Women is working to support feminist activism and build feminist philanthropy in Bulgaria. The fund aims to advance girls' and women's rights, to achieve gender equality, to raise awareness about and eliminate gender stereotypes, all forms of discrimination and gender-based violence. This grant provided core support to the fund.

## Colombia

### Fondo Lunaria Mujer

€60,000

This fund supports young feminist activism in Colombia in three main areas: peace-building, environmental justice and ending violence. This grant contributed to all three programmatic areas as well as to strengthening the fund's organisational capacities.

## Democratic Republic of Congo

### Fonds pour les Femmes Congolaises (FFC)

€60,000

€60,000

This national fund supports grassroots women's groups focusing on women's economic empowerment, sexual and gender-based violence and women's political participation throughout the DRC. These grants contribute to building FFC's organisational capacity and to strengthening its networks and grantmaking in the area of environmental justice.

## Georgia

### Women's Fund in Georgia (WFG)

€116,000

Women's Fund in Georgia supports women's rights groups – particularly LBT groups and groups of young women, girls and disabled women – and raises awareness about the need for other donors to financially support civil society groups to affirm women's rights. In recent years, WFG has created a thematic grantmaking programme focused on environmental justice. This grant supports them to strengthen their work in this area.

## Mongolia

### Mongolian Women's Fund (MONES)

€125,000

€80,000

The Mongolian Women's Fund supports women's rights activism in Mongolia in several programmatic areas, including women's rights related to climate change and environmental justice. With our sup-





Community workshop in Zavkhan province in Mongolia.  
Photo: Mongolian Women's Fund Mones

port, the fund supports women's rights groups working on issues such as urban air pollution, water pollution and the environmental and social consequences of international gold and coal mining operations. MONES provides grants as well as capacity building support, in collaboration with Mongolian environmental experts, to its grantee partners working on these issues.

## Nepal

### Tewa, for self-reliant development

€60,000

This national community women's fund supports women's rights groups in Nepal, with a focus on marginalised and rural women. This grant supports Tewa in its grantmaking and the building of local philanthropy in Nepal, specifically in the area of environmental justice.

## Poland

### Feminist Fund (FemFund)

€50,000

Based in Poland, FemFund was established and registered in November 2017 and started making grants in January 2018. FemFund's mission is to empower women's rights and feminist communities in Poland by mobilising flexible resources for their activism and distributing resources via a participatory grantmaking model. This grant provides FemFund with

crucial core support to establish itself and develop its work.

## Tanzania

### Registered Trustees of Women Fund Tanzania (WFT)

€125,000

This national fund provides grants to women's rights groups focused on gender-based violence, economic rights, networking, coalition building and political participation. This grant supported Women Fund Tanzania's grantmaking, movement building and core costs, with a specific focus on the fund's work at the nexus of environmental justice and women's rights.

## Regional: Africa and West Asia

### Urgent Action Fund Africa

€125,000

€80,000

UAF-Africa plays a unique funding role in Africa by providing emergency grants to at-risk women human rights defenders and by supporting innovative strategies by coalitions of women and LGBTI persons affirming their rights. UAF-Africa provides financial support and capacity building, while also producing innovative research on issues affecting women's rights in Africa. These grants focus on the fund's

work to support grantees to engage in advocacy for women's rights to environmental justice and to respond to increasing repression.

€45,000

This grant supported the participation of eight Mama Cash grantee-partners in the Feminist Republik Festival in December 2019 in Naivasha, Kenya as well as organising costs for the Festival. The Festival brought together 300 African women human rights defenders, healers, psychosocial practitioners and scholars, partners and donors.

€30,000

This grant supported UAF-Africa in hosting the Global Alliance for Green and Gender Action (GAGGA) Africa regional planning meeting in February 2019 in Kenya. The meeting brought together all GAGGA partners in Africa (women's funds, women's rights groups, environmental NGOs, environmental funds), allies, as well as the Alliance partners FCAM, Both Ends and Mama Cash.

### XOESE – Fonds pour les Femmes Francophones

€50,000

This newly established fund aims to support women's rights organisations

in Francophone countries in the Global South, but will initially focus on grant-making in a few countries in Francophone Africa. This grant supported the fund to continue to grow internally while also improving its grantmaking to women's rights organisations in Francophone Africa.

### Regional: Europe, and Central and North Asia

#### Calala Fondo de Mujeres €60,000

Calala provides grants and accompaniment support to feminist groups and collectives in Central America and Spain that advocate for sexual and reproductive rights. Calala also offers grants to Latin American women advocating for their rights as migrants in Spain. This grant continued to support Calala's core work and institutional growth.

#### Ecumenical Women's Initiative (EWI) €60,000

This fund operates in the West Balkans, providing grants to women's groups and individual women theologians engaged in peace-building and inter-religious dialogue. EWI's mission is to support women as initiators and agents of change in faith-based communities and in society. The fund supports and connects individuals and groups working in the fields of women's rights, peace-building and reconciliation in Bosnia and Herzegovina, Croatia, Kosovo, Macedonia, Montenegro and Serbia.

### Regional: East, South and Southeast Asia, and Oceania

#### Women's Fund Asia (WFA) €125,000

Women's Fund Asia is a regional women's fund committed to supporting women and trans people-led interventions to enhance and strengthen respect for women's and trans people's human rights. The fund's work was originally focused in South Asia and has recently re-launched itself to cover the broader Asia region. This grant provided core support to WFA as it strengthens and ex-

pands across Asia, with a particular focus on strengthening the fund's work in the thematic field of environmental justice.

### International

#### Foro Internacional de Mujeres Indígenas (FIMI) €125,000

Ayni, the women's fund of the Foro Internacional de Mujeres Indígenas, supports initiatives led by Indigenous women in Africa, Asia and the Americas, providing them with financial support, opportunities to build their capacity and their leadership and opportunities to access international spaces to make their struggles and activism visible. This grant supports Ayni's core work, particularly in the area of environmental justice for Indigenous women.

#### FRIDA, The Young Feminist Fund €100,000 €100,000

FRIDA supports young feminist activists (under the age of 30) globally with grants and other forms of support to strengthen their organisations in areas such as fundraising, leadership and advocacy and self and collective care. FRIDA also advocates for funders to take a greater interest in funding rights-based initiatives led by young feminist activists. These grants specifically support FRIDA's work in the area of environmental justice.

€20,000

This grant supported the participation of 10 FRIDA climate and environmental justice grantee-partners and media fellows and 2 FRIDA staff to the 25th Conference of the Parties (COP) and alternative civil society spaces around the COP in December 2019 in Madrid, Spain.

## Accompaniment

### Anonymous groups

Mama Cash provided accompaniment grants in the framework of the Resistance and Resilience (R&R) initiative, which aimed to provide tailor-made support to a small number of anonymous grantee-partners that are dealing with the effects of the closing space for civil society. With this initiative we want to understand how to better support activists in strengthening their resistance to these effects and resilience in the long run.

#### Anonymous group €17,000

#### Anonymous group €17,000

#### Anonymous group €32,000

#### Anonymous group €17,000

#### Anonymous group €17,000

### Regional: Europe, Central & North Asia

#### EuroCentralAsian Lesbian\* Community – EL\*C €35,000

The EL\*C is a pan-European collective of lesbian and bisexual people, which aims to increase the visibility of the LBQ community throughout Europe and Central Asia and develop a long-term political agenda across the continent. The accompaniment grant was for the European Lesbian\* Conference in Kiev, Ukraine in April 2019. It was a space to build relationships across the region, discuss the needs, successes and achievements of LBQ activists in Europe and Central Asia and lay the foundation for building a strong movement and a shared political agenda in this region.





### Regional: Latin America & the Caribbean

**Corporación Femm**  
€25,000

This accompaniment grant supported the participation of Latin American grantee partners to the ILGA regional conference on November 21-24, 2019, in Bogotá, Colombia. The conference's goal was to strengthen the political strategies of lesbian, bisexual, trans and intersex activists to resist fundamentalisms in the region.

### Regional: East, South and Southeast Asia, and Oceania

**Creating Resources for Empowerment in Action (CREA)**  
€40,000

This grant supported the travel and participation of 16 of Mama Cash's grantee partners at the CREA Reconference in April 2019 in Kathmandu, Nepal. The grant also covered the organising costs of a partners meeting before the Reconference.

**Women's Fund Asia - Revolutionising Philanthropy**  
€35,000

This grant supported the travel and participation of 11 of Mama Cash's partners in the Revolutionising Philanthropy regional convergence in September 2019 in Bangkok, Thailand. This regional convergence was organised by Prospera Asia and The Pacific.

### International

**COC Nederland**  
€50,000

This grant funded the first Global LBQ conference. It took place in Cape Town, South Africa in July 2019. This conference was an opportunity to bring together LBQ-identified women and non-binary people from around the world, to share their work and experiences and work towards building a common political agenda.

## Opportunity

**Anonymous group**  
€3,000

### Netherlands

**Lilith Magazine**  
€5,000

The grant supported the launch of a

platform and movement that portrays and embodies the depth, inclusivity and necessity of the fourth feminist wave - via visibility and events, including launch of the Lilith Magazine.

### Regional: Latin America & the Caribbean

**Eastern Caribbean Alliance for Diversity and Equality**  
€10,000

The Eastern Caribbean Alliance for Diversity and Equality (ECADE) organised the 7th Annual Caribbean Women and Sexual Diversity Conference in Kingston, Jamaica in October 2019.

### Regional: Africa and West Asia

**Urgent Action Fund - Africa**  
€12,000

This grant contributed to a convening of Sudanese women's rights activists organised by UAF-Africa and Strategic Initiative for the Horn of Africa (SIHA). The convening served as an opportunity to reflect on and document women's participation in the Sudan uprising. The convening also intended to enhance momentum of the Sudan women's organising and worked towards developing a strategy to guide women's advocacy and activism going forward.





An empowerment workshop organised by Women's Health and Equal Rights (WHER) in Nigeria. Photo: Andrew Esiebo

## Regional: East, South and Southeast Asia, and Oceania

**International Women's Rights Action Watch Asia Pacific - IRAW Asia Pacific**  
€5,000

IRAW Asia Pacific organised a global convening on trafficking in women and girls in the context of global migration in January 2019 in Bangkok, Thailand. The convening brought together a diverse group of civil society representatives from the women's rights, labour rights and migrant rights movements as well as representatives from the UN human rights system. The aim of the convening was to agree on a set of recommendations to the CEDAW Committee regarding the provisions of the general recommendation that reflects an intersectional analysis of gender, labour, trafficking, development and migration.

## International

**International Committee on the Rights of Sex Workers in Europe (ICRSE)**  
€10,000

This network of sex worker organisations and their allies work together to support the development of national and international law, policy and practice, which respects and upholds the human and labour rights of sex workers throughout Europe and Central Asia.

**Internet Freedom Festival**  
€5,000

The Internet Freedom Festival (IFF) is an yearly event taking place in Valencia, Spain, since 2015. In these five years, the IFF has grown into one of the largest, most diverse and inclusive gatherings in the Internet Freedom community. The IFF showcases the efforts of this community to support online freedom of expression, protection from digital threats and expanded access to online spaces. This Opportunity Fund grant contributed to the Internet Freedom Festival Diversity and Inclusion Fund to support two to three participants who are working on building feminist technologies and applying feminist approaches to the internet.

## Red Umbrella Fund

**Anonymous group**  
€12,000

This sex worker-led group created in 2016 unites sex workers of all genders and different nationalities across ten different cities. The group promotes sex workers' rights and documents the human rights violations experienced by its community. The group aims to give voice and visibility to sex workers and regularly participates in international spaces, but requires anonymity at this moment for safety and security reasons.

**Anonymous group**  
€20,000

This first ever sex worker-led organisation in the country unites sex workers of all genders. The group works with local service providers and reaches out to the Ministry of Health to improve sex workers' access to health services. Sex workers are trained as paralegals

and members distribute 'know your rights' cards during their peer outreach. With this grant the group will create a safe space for sex workers to meet.

**Anonymous group**  
€35,000

This national sex worker-led organisation documents cases of violence and discrimination against sex workers in health centres. The group trains sex workers to provide legal support to their peers. To prevent violence and harassment of sex workers by law enforcement, the group trains police and prison officers on human rights of sex workers and violence prevention. The group collaborates with other organisations to address the intersections of sex workers' rights, migration and LGBT rights.

**Anonymous group**  
€10,000

Created in 2007, this group promotes the rights of women sex workers in the country by building skills and expertise for political activism among sex workers. Some of its members are officially accredited judicial facilitators who provide legal accompaniment to sex workers in cases of human rights violations. This group conducts regular peer outreach about human rights, protection and violence and provides workshops for sex workers to build self-esteem.

**Argentina**

**Asociación de Mujeres Meretrices de la República Argentina (AMMAR)**  
€20,000

This network advocates at national level and through its provincial branches for the human rights of sex workers in Argentina. With nearly 25 years of experience, the network has a strong presence in the sex work community and relatively high visibility among the general public. AMMAR was a founding member of RedTraSex, the Latin American and Caribbean Female Sex Workers Network. With this grant

the network will hold an international convening of sex worker-led labour unions.

**Austria**

**The Red Edition**  
€45,000

Established in 2015, The Red Edition unites sex workers of all genders, identities and ethnic backgrounds with a particular focus on migrant sex workers. The group conducts regular community meetings and outreach activities. The Red Edition advocates for the recognition of sex work as work among policy makers and the labour union in Austria. With this grant The Red Edition will explore social entrepreneurship opportunities to enhance the sustainability of the group in the future.

**Bangladesh**

**HIV/AIDS Research and Welfare Centre (HARC)**  
€45,000

HARC represents over 5,000 women sex workers mainly in the capital city Dhaka. The group works to improve sex workers' health by conducting peer outreach and condom distribution, building sex workers' knowledge on HIV and STIs and by providing referrals to services. The group builds sex workers' skills in human rights advocacy and collaborates with the National Human Rights Commission and other allies to lobby for changes in laws and policies that negatively impact on sex workers' lives.

**Bolivia**

**Organización de Trabajadoras Nocturnas de Bolivia (OTN-B)**  
€45,000

With over 17,000 members across the nine departments of Bolivia, this sex worker-led organisation works to end stigma and discrimination against sex workers. Created in 2000, this group unites diverse sex workers of all genders and sexual orientations and includes indigenous sex workers. With this grant, OTN-B will set up a telephone hotline to

support sex workers facing violence. The group will organise departmental and national convenings of sex workers to strengthen community engagement and build advocacy capacity in support of a new law to regulate sex work in Bolivia.

**Brazil**

**Centro Informativo de Prevenção Mobilização e Aconselhamento aos Profissionais do Sexo de Campina Grande (CIPMAC)**  
€15,000

This sex worker-led group in the State of Paraíba in the Northeast of Brazil was set up in 1987. CIPMAC speaks out on the right to self-organise, sex workers' rights and social justice. With this grant the group is building sex workers' understanding of politics and human rights and will organise meetings to influence government representatives at municipal and state levels.

**Canada**

**SafeSpace London**  
€20,000

This community drop-in centre is run by and for women - including trans - and non-binary sex workers and allies. SafeSpace focuses on improving the living conditions of sex workers in their community. The group provides harm reduction supplies, hygiene products, educational resources and peer support. Through their 'Not Your Rescue Project' theatre production, SafeSpace educates students at colleges and universities about sex workers' human rights. At national level, the group participates in the Canadian Alliance for Sex Work Law Reform.

**India**

**All India Network of Sex Workers (AINSW)**  
€50,000

This national network represents 93 sex worker organisations in 18 different states. AINSW includes sex workers from all genders and identities. The network mentors and trains its members

and supports the development of new sex workers' collectives in the country. AINSW campaigns for the recognition of sex work as work in laws, policies and practices at state and federal levels.

**Ashraya**  
€35,000

This organisation was established in 2007 to support and represent sex workers living with HIV in India. Most of its members and activities are in the state of Karnataka. The group builds human rights awareness among its community and works with sex workers, health care providers and government officials to improve sex workers' access to HIV and other health and social services. Ashraya works with the Ministry of Women and Child Development to improve access to housing and income supplements.

**Kenya**

**Kenya Sex Workers Alliance (KESWA)**  
€40,000

This national network unites and represents sex worker-led organisations in all 47 counties of Kenya. KESWA organises media boot camps and builds leadership skills of its members. The network trains sex workers as paralegals and human rights defenders to improve sex workers' access to justice. KESWA is working towards a strategic litigation case to decriminalise sex work in the country and is developing a security plan to address violence against sex workers.

**Mauritius**

**Parapli Rouz**  
€25,000

This group builds sex workers' knowledge and skills on human rights and advocacy with the aim to have sex work recognised as work in Mauritius. Parapli Rouz provides legal support to sex workers to protect their right to carry condoms and to be able to maintain custody of their children. The group also offers peer education and HIV testing among sex workers across the island with their outreach caravan.

**Mexico**

**Alianza Mexicana de Trabajadoras Sexuales (AMETS)**  
€20,000

Founded in 2017, this self-led group in Mexico City unites diverse women sex workers, including trans women and women working on the streets, in their fight against stigma and discrimination and for the recognition of sex work as work. With this grant, AMETS is organising workshops for sex workers on human rights, public health from a political perspective, access to justice and safety and leadership. The group distributes condoms and conducts peer outreach to promote HIV prevention and sexual and reproductive health and rights among sex workers.

**Nepal**

**Mahila Sahayogi Samuha (MSS)**  
€20,000

This local self-led organisation in the east of the country was set up in 2008 to address the specific needs of female sex workers. The group includes sex workers living with HIV and people who use drugs and the majority of its more than 300 members are illiterate. MSS works to build sex workers' understanding of human rights. The group is connected to other sex worker groups and allies and reaches out to the local government to end stigma and violence against sex workers and increase the recognition of sex work as work among service providers and government.

**Sangharsha Mahila Samuha (SMS)**  
€20,000

This women-led sex worker organisation in Bhaktapur District in the east of the Kathmandu Valley was set up in 2010 to promote the health and human rights of sex workers. The group works together with other organisations to improve access for sex workers to health services including HIV and STI treatment and safe abortion services. SMS will take action during the international 16 days of activism against gender based violence campaign to address violence against sex workers.

**Nicaragua**

**Asociación de Mujeres 'Las Golondrinas'**  
€20,000

This sex worker group in the north of Nicaragua was founded in 2004. Golondrinas promotes the recognition of sex work as work through public campaigns and by building human rights knowledge and skills of women and trans sex workers. Considering the effects of the political crisis and high levels of violence against human rights defenders in the country, the group is prioritising building self care and peer support mechanisms.

**Peru**

**Asociación de Trabajadoras Sexuales 'Miluska Vida y Dignidad'**  
€20,000

This sex worker-led group has been working without previous funding for over 15 years for the recognition of sex work as work. Miluska Vida y Dignidad collaborates with a legal advisor to denounce police violence against sex workers and respond to arrests. The group collaborates with other activists in the country and the region to share experiences and conduct joint advocacy for the human rights of sex workers. By setting up a transit house, the group will provide direct support to women sex workers who have experienced violence.

**Senegal**

**Femmes de Diamant (FDD)**  
€15,000

In Senegal, sex work is legalised and regulated with a mandatory registration for sex workers. FDD consists of local sex worker-led groups in the capital city of Dakar who work to improve the circumstances of unregistered sex workers as well as challenge the registration laws. The group conducts regular peer outreach to sex workers. FDD runs public education campaigns based on research implemented in collaboration with a UK-based university. This grant will support literacy classes and trainings for sex workers to learn how to run human rights workshops.



## Spain

### **Colectivo de Prostitutas de Sevilla (CPS)** €8,000

This self-led group of sex workers was created in 2017 to challenge the restrictive municipal law on sex work in the province of Seville. CPS gives presentations at universities and organises parties and demonstrations to raise awareness among the general public about the realities and needs of sex workers. With this grant, CPS is bringing together sex workers' rights activists from across the country to foster solidarity and peer support and develop joint strategies to improve the human rights of sex workers in Spain.

## Suriname

### **Suriname Coalition of Sex Workers (SUCOS)** €30,000

Created in 2015, this group unites diverse sex workers including trans people, migrant workers and people living with HIV. SUCOS promotes the human rights of sex workers by pursuing decriminalisation of sex work and combating stigma against sex workers in Suriname. The group educates community members, law enforcement officers and religious leaders about sex workers' rights. By training its members in how to engage with media, the group aims to raise visibility for their messages.

## Uganda

### **Uganda Network of Sex Worker-led Organisations (UNESO)** €40,000

This network was established in 2015 to develop a common vision and mission among sex worker-led organisations across Uganda. It creates safe spaces where sex workers can convene in a country with high levels of violence against sex workers and LGBTQ people. UNESO maps sex worker organisations in rural areas and provides leadership, fundraising and financial management training for sex workers. By arranging

meetings with government officials, UNESO works to ensure national policies align with the UN campaign to "Leave No One Behind".

## USA

### **Whose Corner Is It Anyway (WCIA)** €20,000

This local weekly community initiative has been self-funded through a crowdfunding campaign since 2017. Members are current or former low-income sex workers who either use drugs, have experienced homelessness, or have engaged in street-based work. WCIAA offers transportation assistance, a stipend, childcare, toiletry items, clothing, access to harm reduction supplies and bail emergency response. Meetings include workshops addressing members' self-determined needs.

## Vietnam

### **Strong Ladies** €30,000

This organisation of young trans women sex workers was established in 2013 as a local self-help group. Strong Ladies is the only organisation formed by and for trans women sex workers in Ho Chi Minh City. The group provides HIV prevention information and services to sex workers and collaborates with the Vietnam Network of Sex Workers (VNSW) to promote the human rights of sex workers. The group is expanding their health interventions for transgender sex workers and will provide consultation on sexual health via live-streams.

## Zambia

### **Zambia Sex Workers Alliance (ZASWA)** €20,000

This sex worker-led organisation works with trained community champions in six districts to improve the quality of life of sex workers in Zambia. ZASWA provides local community saving schemes and workshops on sexual and reproductive health and rights. The group provides trainings on human rights and

community organising for sex workers and awareness raising workshops on human rights of sex workers for police in Lusaka. By organising events around international sex worker days, ZASWA aims to increase visibility of sex workers.

## Zimbabwe

### **Pow Wow** €20,000

This local group of sex workers of all genders was created in 2014. It is a founding member of the national network of sex workers in the country and a member of the regional network, the African Sex Workers Alliance. Pow Wow led the successful effort to outlaw solicitation arrests of female sex workers and aims to expand the ruling to apply to all genders. The group conducts peer outreach and holds themed bi-weekly dialogues with sex workers to foster solidarity among the diverse sex workers that it brings together.

## Regional: Africa

### **Coalition Afrique de l'Ouest et du Centre pour le Travail du Sexe (CAFOC-TS)** €20,000

Formed in 2015, this network of 21 sex worker-led organisations in 14 countries in West and Central Africa focuses on building the leadership of sex workers in Francophone Africa. CAFOC-TS works to harmonise sex workers' rights advocacy in the region and to document and share the successes of its members. The network collaborates with the African Sex Workers Alliance (ASWA) and Global Network of Sex Work Projects (NSWP) to better address the specific needs of Francophone sex workers.

## Regional: Asia and the Pacific

### **Asia Pacific Network of Sex Workers (APNSW)** €80,000

This regional network unites 44 sex worker groups in 23 countries that work to promote the human rights of sex workers of all genders in Asia and the

Pacific. The network provides networking opportunities, information, technical support and trainings and individual coaching to its member organisations. APNSW actively engages with regional intergovernmental bodies and the United Nations to educate them about sex workers' lived reality and promote the human rights of sex workers. This grant will enable the network to improve its website, hold board meetings and support members in four countries to conduct a baseline survey on violence against sex workers.

### **Regional: Europe**

#### **European Network for the Promotion of Rights and Health among Migrant Sex Workers (TAMPEP)**

€45,000

This self-led European network promotes the human rights of migrant sex workers at local, national and regional levels in Europe. To support its advocacy, the network documents and shares the stories, good practices and needs of its members, develops position papers and supports sex workers' presence in key advocacy spaces. TAMPEP actively reaches out to other migrants' rights organisations to build alliances and collaborate for migrants' rights in Europe.



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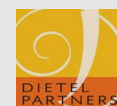
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# Mama Cash's contributors in 2019

## Individual donors

Mama Cash's 4539 active individual donors and other private entities, including local foundations and religious orders, supported us with gifts ranging from €1 to €50,000.

## Donor advised funds

Anneke van Baalen/De Bonte Was Fund  
Kitty's Green Fund  
Fund for Justice and Sustainability  
Judith Anna Vega Fund  
The Feminist Solidarity Fund

## Foundation, government and corporate donors

Anonymous  
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Dutch Postcode Lottery  
Foundation for a Just Society

Bill and Melinda Gates Foundation  
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Levi Strauss Foundation  
Oak Foundation  
Philanthropy Advancing Women's Human Rights (PAWHR)  
Sigrid Rausing Trust  
Swedish International Development Cooperation Agency (Sida)  
WE Trust

## Foundation donors to the Red Umbrella Fund

American Jewish World Service  
Comic Relief  
Mama Cash  
Oak Foundation  
Open Society Foundations

**Many thanks to all our contributors!**



# Annual accounts 2019

# Organisational report

## Building strong systems and operations

**Mama Cash complies with all the laws and policies regulating foundations in the Netherlands. We aim to build systems and processes that fully support Supervisory Board members, staff members and grantee-partners and that are ethical and in line with the values and mission of the organisation.**

### Key facts and figures

- In 2019 Mama Cash raised a total of €15.083 million, representing 108% of our projected budget and 85% of our income of 2018.
- Our total 2019 expenditures were €15.415 million, representing 97% of our projected expenditures and 100% of our expenditures in 2018.
- Total expenditures related to Mama Cash's strategies were €13.306 million, representing 86% of our overall expenditures.
- Costs for fundraising were 10% of our total expenditures or €1,471,139 in total and 10% of our total income from fundraising in 2019. This represents 84% of the amount budgeted.
- Management and administration costs accounted for 4% of our total expenditures (€638,063 total), representing 89% of the amount budgeted.

### Human resources

Mama Cash abides by the Dutch Collective Labour Agreement for Social Work (CAO Sociaal Werk). Within this framework, Mama Cash can develop its own policies and processes, to create a work environment where staff members can excel and grow.

In 2019 Mama Cash implemented a new performance development cycle, which focuses on competencies, individual growth and accomplishment of individual goals (in light of the team and organisation goals) and introduced peer feedback as part of the cycle. In addition, a feedback training was organised for all staff. Considering that staff thrives more when they feel a sense of employment security, Mama

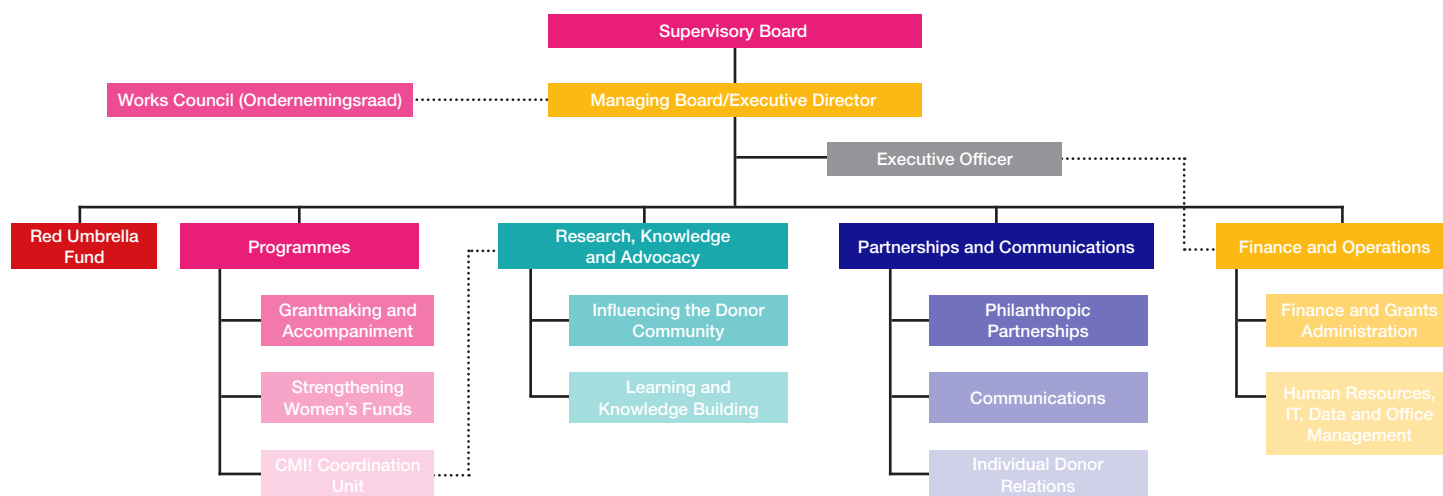
Cash also decided to issue only one temporary contract of one year before moving to a permanent contract (or to not renew the contract, if one or both parties feel expectations are not sufficiently met). This used to be two temporary contracts of one year.

2019 saw one violation of the Code of Conduct, by a staff member who had left the organisation. Sanctions could not be imposed as they were no longer an employee, however a record was made in their personnel file. Subsequently the incident has been discussed in the team concerned, as well as within the Management Team and the Supervisory Board. In follow-up Mama Cash will organise in 2020 more feedback trainings and workshops on racism and discrimination with particular reference to our Code of Conduct. After a peak in 2016 and 2017 the overall sick leave percentage went down again in 2019.

Table: Staffing over the past two years, Full-Time Equivalents (FTEs) and sickness absence.

	2019	2018
New employees	6	10
Departing employees	3	8
Number of employees (per 31-12)	47	44
Average number of FTEs	43,54	40,64
Part-time percentage (per 31-12)	92%	92%
Percentage of employees who self-identify as women	94%	91%
Number of nationalities (per 31-12)	18	18
Sickness absence percentage (excluding maternity leave)	4,0%	5,4%

## Mama Cash's organisational structure



### Management Team

Day-to-day management of Mama Cash is the responsibility of the Executive Director together with the other members of the Management Team. The Management Team members are:

Zohra Moosa	Executive Director
Amanda Gigler	Director of Partnerships and Communications
Jappe Kok	Director of Finance and Operations
Happy Kinyili	Director of Programmes
Lara Fergus	Director of Research, Knowledge and Advocacy

### Works Council

Mama Cash has a Works Council (Ondernemingsraad) consisting of staff representatives. The Works Council addresses human resources policies and procedures in regular meetings with the Executive Director and the Senior Human Resources Officer.

### Volunteers

In 2019, volunteers generously donated their time to support our Communications Team, Programmes Team and the Red Umbrella Fund. In line with our volunteer policy, interns, members of the Advisory Network and volunteers are not remunerated but are reimbursed for their travel expense to a set level. New volunteer positions are published on Mama Cash's website. The

selection of volunteers is based on a review of candidates' qualifications.

The Programmes Team works with an international Advisory Network of advisors with expertise, experience and networks in the thematic and geographic areas of Mama Cash's work. They are eligible to receive a yearly stipend of €100. By the end of 2019, the total number of advisors was 31; five for Africa and West Asia; 10 for East, South, South East Asia and Oceania; six for Europe and Central and North Asia; and 10 for Latin America and the Caribbean. In 2020, Mama Cash will be engaging with our international advisory network members for feedback into our organisational strategic planning process as well as into transforming our grant-making processes and procedures in alignment with our commitment to becoming a participatory grantmaker by 2021.

### Pensions

Since January 2010, Mama Cash has had two types of pension contracts. One is a defined contribution contract for new personnel (since 2010). The other is a defined benefit contract that extended the existing pension contract, for staff that joined Mama Cash before 2010. Both pension contracts were renewed for a period of five years as of 1 January 2020.

### ISO

Mama Cash has implemented a quality management system which is certified against the ISO 9001:2015 and Partos 9001:2015 (version 2018, which looks also at integrity management) standards. In October 2019



Mama Cash successfully passed the first renewal audit. The renewed certification is again valid for three years. The aim of the quality management system is to work efficiently together, manage external and internal opportunities and risks and contribute to optimal efficiency of the organisation. The system ensures that we work methodically and evaluate processes, systems and knowledge of employees regularly. It also ensures that we identify opportunities to improve our work. We encourage staff to have an active role in this process. The Partos 9001:2015 was reviewed in 2018, to ensure that a well-functioning system for integrity management is in place. The standard looks inter alia at the Code of Conduct and the extent to which staff is familiar with it, whistle blower protection and an effective complaints procedure.

## Database

Since 2013 Mama Cash has used a customer relationship management system (CRM), which also facilitates fundraising and grantmaking administration and processes. In 2019 the focus for improvements was on interaction with applications specifically designed for fundraising.

## Sustainability principles

Mama Cash is committed to promoting an organisational culture that recognises the importance of sustainable practices. Mama Cash abides by the following Environmental Sustainability Principles (adopted in 2015):

- Reduce energy consumption.
- Reduce, recycle and re-use products.
- Include in our selection criteria for suppliers their performance on Corporate Social Responsibility (CSR), including respect for labour rights, environmental impact/concern, including animal welfare and, if applicable, the advancement of women's, girls', trans and intersex people's economic participation/independence.
- Create internal and external awareness of and commitment to implementing our Environmental Sustainability Principles.

## Risk management

Mama Cash must deal with risks that could adversely affect the work and achievements of the organisation. The organisation maintains a zero-tolerance policy against fraud, conflict of interest and violation of human rights. In 2019 Mama Cash reviewed its risk management system. Staff, Management Team and Supervisory

Board jointly identify risks and discuss their likelihood, impact, appropriate measures and the residual risk (the risk remaining once mitigating measures have been implemented).

Mama Cash has:

- A system for planning, monitoring and reporting.
- Guidelines and procedures for financial reporting.
- Guidelines for financial transactions and legal acts, establishing responsibilities and internal control measures.

Mama Cash identifies the following risk categories and risks:

- Strategic risk: the risk of inappropriate or unrealistic programmes and initiatives and failure to keep the organisation strong and relevant.
- Financial risk: the risk of inadequate budget monitoring, of applications being rejected by institutional donors, of high dependency on one single donor and of a (slowly) diminishing individual donor base.
- Compliance risk: the risk of fraud and not meeting agreements with donors.
- Reputational risk: the risk of losing goodwill and status in the community due to bad or inappropriate publicity.
- Operational risk: the risk of inadequate digital security or poor human resource management policies.

In 2019 the impact of the identified financial risks was minimal, because most of our income is secured through multi-year commitments. If we would not succeed to prolong one or more of the larger grants from institutional donors, this would affect our ability to maintain our grantmaking portfolio at the desired level and necessitate a proportionate reduction of operational expenses. Compliance risks did not occur.

The impact of the identified reputational risks in 2019 was minimal, because they did not occur. If we would be confronted with substantive negative media attention this could potentially affect our income from individual donors and institutional donors and therefore our capacity to implement our strategies.

Digital security and human resource management policies have been improved in 2019. They did not impact the effectiveness of Mama Cash in 2019.

## *Risk appetite*

Mama Cash has a high risk appetite when it comes to supporting groups working on sensitive issues and groups working in repressive contexts. We are committed to supporting these groups, even if there is no guarantee for success. Mama Cash takes a conservative approach with a very low risk profile when it comes to making financial commitments: all financial commitments to grantee-partners are backed by secured funding, while the operational budget is covered for 95% by secured funding.

Mama Cash conforms to laws and regulations that apply to Dutch fundraising organisations. Dubois & Co. conducts annual audits, checking Mama Cash's administrative procedures and assessing internal control systems. Mama Cash was awarded the Central Bureau on Fundraising Hallmark (Centraal Bureau Fondsenwerving) in 1998, is a member of the Dutch Charities Association (Goede Doelen Nederland) and follows the Good Governance Code for Charities.



# Managing Board report

## Accountability statement from the Managing Board

**This accountability statement from the Managing Board of Mama Cash highlights the main issues relating to governance and financial and risk management insofar as they affect achievement of the objectives of Mama Cash.**

Mama Cash upholds the general principles of the Good Governance Code for Charities (SBF: Samenwerkende Brancheorganisaties Filantropie).

### Distinction between supervisory, managerial and executive functions

Since November 2018 Mama Cash has a two-tier board (Managing Board and Supervisory Board), 2019 therefore was the first full year with the new governance structure in place. All powers and responsibilities of Mama Cash are vested in the Managing Board, which consists of one member, the Executive Director. The Supervisory Board oversees the Managing Board. It reports separately on its activities.

Mama Cash's principles of governance are set out in the documents: Articles of Association and (Supervisory) Board Regulations. The Articles of Association state, among other things, which decisions of the Managing Board require the Supervisory Board's prior approval (inter alia adoption of annual accounts and annual plan and budget, dissolution of the organisation and amendment of the articles of association). For day to day management, the Executive Director works with four team directors in the management team. Decision-making in the management team is based on consensus-building; certain decisions always require approval of the Executive Director. This decision-making model is set out in the Managing Board Rules.

The Supervisory Board reflects the diverse and international character of Mama Cash and our stakeholders. Supervisory Board members are recruited based on their competencies and expertise, such as knowledge of grantmaking, programming, communications or finance. One of the co-chairs must be based in the Netherlands and the other outside of the country. The

Audit and Risk committee must have expertise on Dutch accountancy regulations. The Supervisory Board follows a nomination protocol for recruiting, selecting and appointing new members. At every third meeting the Supervisory Board carries out an internal evaluation of how it and its members function and discusses recommendations about improving its functioning.

### Optimisation of the effectiveness and efficiency of expenditure

Mama Cash's use of funds is guided by multi-year strategic plans and budgets. The 2015-2020 strategic plan, Funding Feminist Activism, was approved by the Board in April 2015. Mama Cash produces annual plans including: activities, intended results, responsibilities, resources and timelines. The Supervisory Board approves the organisation's annual plans and is informed about progress via semi-annual meetings and financial income and expense reports. The Management Team, led by the Executive Director, discusses progress and forwards these reports to the Supervisory Board.

Potential grantee-partner organisations must submit a short Letter of Interest (LOI) to Mama Cash. Criteria and procedures are explained on the Mama Cash website in English, Dutch, French, Russian and Spanish. Groups that proceed beyond the LOI phase are engaged in discussion about vision, goals, structure, capacities, strengths and challenges. Work plans with indicators of success are developed collaboratively.

Monitoring of grants takes place via narrative and financial reports, as well as through direct contact (via skype, telephone or in person). A priority is placed on learning, in order to support the organisational development of grantee-partners.



# Managing Board report

Mama Cash reports on progress toward programmatic outcomes to institutional donors and other stakeholders.

Mama Cash is audited annually by Dubois & Co. The auditor reports back to the Managing and Supervisory Board through the Audit Report. The auditors, the Executive Director and members of the Supervisory Board's Audit and Risk Committee discuss the audit findings and report annually to the Supervisory Board.

## Communication with stakeholders

Through our communications, we are accountable to our stakeholders. We stimulate donors and policymakers to become allies of women's movements, facilitate learning and increase donor giving and loyalty. In all communications Mama Cash complies with Dutch privacy legislation, including General Data Protection Regulation (GDPR). In its communications policy Mama Cash explains how we uphold principles of effectiveness, efficiency, clarity and cultural awareness and how we respond to complaints. This policy is available upon request; the complaints policy is available on the website.

This table provides a summary of Mama Cash's key stakeholders and how we interact with them.

Stakeholders	How we interact
Grantee-partners	Written agreements (work plans, budgets and contracts), regular individual communication, and convenings.
Individual donors	Regular updates on progress, fundraising and spending through newsletters and podcasts; donor meetings.
Foundations, governments and lotteries	Contracts for financial collaborations; meetings, reports and evaluations.
Activist networks	Meetings, convenings, podcasts, social media, newsletters, news updates on website and events.
Advisors	Regular updates, individual communication and convenings.
Employees and volunteers	Development of strategic plans, annual plans and individual work plans; regular staff meetings and evaluations.
General public	Research reports, campaigns and news updates on website.

## Financial Management

### General

Financially, 2019 was on balance a stable year. Income and expenditures were in line with our budget, and we made good progress with our efforts to secure income for our next Strategic Plan (2021-2025) – one of the organisational priorities for 2019. At the same time, we did not make as much progress with securing income for the longer term as we would like to, mostly due to changes in timeline and requirements for the Power of Voices subsidy framework of the Dutch Ministry of Foreign Affairs (MFA).

### Income

The total available income of €15,183,373 equalled 108% of the projected available income – a variance that is well within acceptable limits. Per income category budget and actuals showed larger variances though. The differences for income from foundations and income from governments can be attributed for the most part to shifts in time in the implementation of the related grants. The shifts have no impact on the agreed end dates of the grants and hence have no effect on the financial sustainability of Mama Cash. The extra income of 900,000 euro from the Dutch Postcode Lottery (NPL) does have a – positive – effect on our financial sustainability, as it reflects a structural increase of 450,000 annually for the period of 2018-2022. And, maybe even more important than the monetary value, NPL funding is unrestricted and therefore adds greatly to our financial resilience.

Fundraising from individual donors stayed somewhat behind our expectations and even more behind the amount raised in 2018. Income from individual fundraising tends to show relatively strong fluctuations, and 2018 was an exceptionally successful year. On balance, the trend is developing in the right direction, so we are confident we can meet the ambitious targets of our fundraising plan for the coming years.

### Expenditures

For the most part, expenditures stayed well within budget. The financial support to Women's Funds was higher than projected, because several grants were made ahead of the original planning, to allow the Women's Funds more time to spend it effectively before the end of 2020, when reporting to donors is due. Operational expenditures were overall less than budgeted, mainly because of vacancies and changes in personnel. The lower than expected expenditures

for “influencing the donor community”, which sit mainly with the Research, Knowledge and Advocacy-team find their explanation in temporary capacity problems at implementation level.

## ***Spending on strategies, fundraising costs and management and administration costs***

The amounts and percentage spent on strategies were in line with the budget (86% vs. 87%). The amounts and percentage spent on fundraising were slightly less than expected (10% vs. 11%), mainly because the development of and preparations for the implementation of the new fundraising plan required more time than planned. We expect higher fundraising costs in 2020. The amounts and percentage spent on management and administration were also slightly less than budgeted (4% vs. 5%). They reflect the policy to look very critically at the costs for management and administration, without jeopardising the effectiveness of our operations. The share of fundraising, management and administration costs are in line with our policy.

## ***Financial sustainability and future expectations.***

Through 2020 Mama Cash has a financially healthy and sustainable base. Anticipating the expiry in 2020 of several major grants from governments and foundations and knowing that fundraising with such institutional donors may take well over one year of dedicated effort, Mama Cash made renewal of these grants an organisational priority for 2019 and 2020. The efforts started to pay off by the end of 2019, as the negotiations with several institutional donors were close to being awarded with a new grant. Together with the income from the NPL and individual donors these grants cover over 1/3 of the projected annual expenditures in our multi-year budget (2020-2022), or over 50% if the payments to Alliance partners are not included. The application process of the single most important institutional donor, the Dutch MFA, got delayed with several months, because of delays at the Ministry. Although we know we have a strong bid, we also know there is a strong competition. We are therefore cautious with predicting the outcome. We will know in June whether our applications are successful, i.e. in time to inform our new Strategic Plan.

The high commitment of Mama Cash’s individual donors is an important and extremely valuable asset which provides a firm and stable financial basis. Parallel to the fundraising efforts aimed at institutional donors, Mama Cash is therefore also working hard on strengthening its fundraising with individual donors. In 2019 much effort has gone into strengthening systems and learning

which approaches resonate best with our individual donors. Knowing that a sustained effort of several years is required to realize a structural increase of our income from individual donors, Mama Cash has created a designated reserve to ensure that there are always sufficient resources available for focused and intensified fundraising. Given its importance for our sustainability, Mama Cash keeps the reserve intact, even though there were no withdrawals from the reserve in 2019.

NB: by the time of writing this report (March 2020), the Covid-19 pandemic had struck. It is too early yet to draw any definitive conclusions about the pandemic’s impact on the financial situation of Mama Cash, although it is very likely that the investment portfolio will be negatively affected. This is also true for several of our non-governmental institutional donors, whose assets and therefore funding capacity will most probably be seriously affected. At the same time, Mama Cash has a very strong liquidity position and is not dependent for the continuity of its operations on investments. More importantly, Mama Cash is most worried about the impact the pandemic will have on our grantee-partners, not only on their financial situation, but maybe even more so on the longer term effects on the political and social climate.

## ***Risks***

In financial terms, the most important risk is that one or more applications with the Dutch MFA and other big institutional donors are not successful. Given its potential impact, the renewal applications have therefore been made an organisational priority for 2019 and 2020. Not as urgent, but highly relevant for the longer-term sustainability of Mama Cash is the risk that our fundraising income from individual donors does not gradually increase over the coming years. To mitigate this risk, we have invested in our fundraising capacity and will continue to do so. A more elaborate explanation on our policy for risk management can be found in chapter “Organisational report”.

## ***Reserves and funds***

In 2015 the Board set the (minimum) target for our continuity reserve at 60% or seven months of the operational costs budgeted for the next financial year. Currently the continuity reserve stands at 61%. The rationale behind this target is that the process of applying for grants from major institutional donors is unpredictable in terms of time as well as outcome. The continuity reserve must therefore enable Mama Cash to sustain an improbable but nevertheless possible period of several months in which grants of major

institutional donors have already expired but new applications are still in process. Mama Cash is using its current relatively strong financial position until 2020 to review its fundraising strategy for institutional donors, while at the same time intensifying its relationship with current donors. This should keep the risks at a manageable level. The other reason behind the target for the continuity reserve is that it would enable Mama Cash to responsibly contract in the unlikely event that this becomes necessary. Although contraction is not considered a serious risk in the foreseeable future, given that its impact would be severe, it is necessary to be prepared.

With an eye to the still high level of unsecured funding for the period beyond 2020 and taking into account the possibility that not all our applications for the renewal of grants will be (100%) successful, Mama Cash has decided to keep the Mama Cash Programme Fund at capacity. This fund, which aim is to “ensure a steady flow of unrestricted funding to the groups supported by Mama Cash so that they can continue building a feminist future”, will be depleted in 2021 and possibly 2022 (depending on the outcome of the institutional fundraising efforts). In the same vein Mama Cash has decided not to spend immediately the entire extra income from the Postcode Lottery in 2019 and instead use it to cushion our grantee-partners from the potential negative effects of the expiry of several major institutional donor grants in 2020.

### Investments

Mama Cash has a Board-approved investment policy: Mama Cash is a socially responsible organisation and socially responsible investments are a priority. Investments are based on sound, professional financial analysis and are consistent with the values and mission of Mama Cash.

Mama Cash aims to achieve a balance between return and risk in our investment portfolio and will follow a neutral investment profile.

Assets are managed by a professional asset manager. The Supervisory Board is responsible for the selection and monitoring of the asset manager.

The asset manager uses screens for socially responsible investments in line with the values and mission of Mama Cash. Inclusionary screens guide managers toward socially responsible investments, including companies and funds that respect labour rights and embrace collective labour agreements and that directly or indirectly contribute to the protection of the environment. Exclusionary screens guide asset managers away from investments in companies and funds that: directly or indirectly contribute to violations

of human rights (including child or forced labour); engage in discriminatory or corrupt practices; or are engaged in the production of tobacco, or the production and supply of weapons.

The investment policy is applicable to all stocks, bonds, savings and deposit accounts and other possible assets.

Mama Cash cannot and will not use funds from governments or other institutional donors for investments. Mama Cash will only use funds from individual donors for investments if explicitly requested or allowed by the donor.

Per 31 December 2019, the division between shares and bonds in the investment portfolios of Mama Cash was 74%:26%. In 2018 and 2019 the investments managed by a Swiss asset manager have been gradually liquidated, as the asset manager did not meet our criteria on social responsibility and sustainability. In 2020 the proceeds will be reinvested in accordance with our criteria, with a neutral risk profile. We expect therefore that by the end of 2020 the division between shares and bonds will be roughly 60%:40%.

### Accountability

In the opinion of the Managing Board and the Supervisory Board, the financial statements as prepared by management for the year ending 31 December 2019 truly and fairly reflect the financial position and operations of Mama Cash. The 2019 annual report gives a true and fair reflection of the programmes, activities and results achieved in 2019, based on what was agreed upon in the 2019 annual plan.

The Managing Board and Supervisory Board are pleased with the 2019 implementation of the 2015-2020 strategic plan and with the organisational development that has taken place.



# Supervisory Board report

## Board activities in 2019

In 2019 two face-to-face meetings (2 days and 2,5 days respectively) were held in June and October. Bi-monthly Executive Director/Co-chair calls were held in February, April, June, August, October and December. At the calls, the Executive Director reported on progress, activities and finances in the context of the 2019 annual plan. The 2018 annual report, the 2018 annual accounts, the Audit Report from the auditors and the 2020 annual plan were approved in accordance with the Articles of Association. During these calls, also the ED's appraisal was performed as well as Supervisory Board meetings were prepared.

The June Supervisory Board meeting focused on the Supervisory Board approving the MT's recommendations for transition from the Management Team to the Managing Board. This decision means that the current Managing Board structure will be kept for the remainder of the current strategic plan and any new construction will be reached through the next strategic plan. The Supervisory Board approved renewing the terms of Anna Kirey, Farah Salka and Nita Wink as SB members. The Board also appointed Jessica de Abreu as the new staff liason, taking over from Nancy Jouwe as she transitioned into her new role as co-chair.

During the October Supervisory Board, the Board approved the Managing Board (MB) Rules, which consist of a division of tasks and which proposes the decision-making protocols by which both the MB and MT shall make its decisions at Mama Cash.

### Composition of the Supervisory Board in 2019

At the end of 2019 the Supervisory Board had nine members. Board members are appointed for a period of three years. Performance assessments and requirements for membership determine the outcome of the renewal process. Board members can serve a maximum of three three-year terms.

The Supervisory Board committees, which were appointed in October 2018, have remained as such. Myra ter Meulen had stepped down from the Governance and Nomination Committee's due to her term ending. Fadzai Muparutsa joined the Governance and Nomination Committee in an interim position, while also remaining seated in the Remuneration Committee:

- Governance and Nomination Committee: Tracey Tully, Farah Salka, Jessica de Abreu and Fadzai Muparutsa;
- Audit and Risk Committee: Nita Wink, Oriana Lopez, Khadijah Fancy and Farah Salka;
- Remuneration Committee: Fadzai Muparutsa, Nancy Jouwe and Anna Kirey

### Committees

#### Governance and Nomination Committee

Recommends to the Supervisory Board criteria and procedures for the selection of Supervisory Board members and identifies and recommends to the Supervisory Board candidates for the Supervisory Board, if applicable. Oversees self-assessment by the Managing Board and the Supervisory Board and its committees every third meeting.

#### Audit and Risk Committee

Oversees the review and audit of the organisation's books and records, financial reporting and compliance reporting and reviews the organisation's overall risk strategy and risk management, including its risk culture and risk tolerance. Advises the Supervisory Board on the organisation's annual budget and annual accounts.

#### Remuneration Committee

Assists the Supervisory Board with respect to Mama Cash's remuneration strategy and principles for the Executive Director; ensures that the structure and level of the Executive Director's remuneration is appropriate in view of the required level of professionalism and compliant with the Dutch Charities Association (Goede Doelen Nederland) Directive on Remuneration of Executive Directors and other legislation and regulations.

## Changes to the Supervisory Board

During the June meeting Myra ter Meulen, co-chair, stepped down as part of her interim term ending. Nancy Jouwe was appointed the new co-chair in this meeting. Myra ter Meulen served on the Board since March 2008, served three full terms until April 2017 and was interim co-chair from May 2018 until May 2019. The Board thanks her for her substantial contribution to Mama Cash. In the October meeting Farah Salka was appointed the new co-chair, after Khadijah Fancy announced to be stepping down as co-chair as part of a planned transition process. The Board thanks her for her co-chairship.

## Board expenses and remuneration

Supervisory Board members are not remunerated, but may claim compensation for reasonable expenses. In 2019 the Supervisory Board expenses were €24,040 mainly insurance, travel and hotel expenses for face-to-face Board meetings.

The remuneration of the Managing Board/Executive Director Zohra Moosa is based on the Dutch Collective Labour Agreement for Social Work (CAO Sociaal Werk). The remuneration of the Executive Director is within the applicable limits set by Dutch Charities Association (Goede Doelen Nederland) and Dutch law (Wet Normering Topinkomens). For more details, see table 22 on pages 75 and 76.

In 2019, the Executive Director served on the Governing Council of the European Foundation Centre. She did not receive remuneration for this function.

# Financial report 2019

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# Balance as of 31 December 2019

(after appropriation of results)

All amounts are in euros.

(The numbers in parentheses refer to the explanatory notes for the balance sheet on pages 64-68.)

	31/12/2019	31/12/2018	
<b>Assets</b>			
Tangible assets (1)	55,917	66,329	
Intangible assets (2)	18,772	57,992	
Investments (3)	2,715,031	2,440,296	
Receivables (4)	2,093,991	1,034,967	
Liquidities (5)	11,258,110	18,424,904	
<b>Total assets</b>	<b>16,141,821</b>		<b>22,024,484</b>
<b>Reserves</b>			
• Continuation reserve (6)	2,707,991	2,658,358	
• Designated reserves (7)	412,433	462,064	
<b>Total reserves</b>	<b>3,120,424</b>		<b>3,120,422</b>
<b>Funds</b>			
• Designated funds (8)	4,899,062	4,527,330	
• Donor advised and named funds (9)	1,872,329	2,165,332	
<b>Total funds</b>	<b>6,771,391</b>		<b>6,692,662</b>
<b>Long-term liabilities (10)</b>	<b>86,807</b>		<b>132,802</b>
<b>Short-term liabilities (11)</b>	<b>6,163,200</b>		<b>12,078,596</b>
<b>Total liabilities</b>	<b>16,141,821</b>		<b>22,024,484</b>

# Statement of income and expenditures as of 31 December 2019

All amounts are in euros.

(The numbers in parentheses refer to the explanatory notes for the statement of income and expenditures on pages 69-77.)

	Actuals 2019		%	Budget 2019		%	Actuals 2018		%
<b>INCOME</b>									
<b>Income from individual donors (13)</b>									
• Individual donors	1,095,541			1,154,075			1,321,943		
• Income from inheritances / legacies	64,839			0			56,294		
• Donor advised funds	100,400			245,925			766,276		
<b>Total income from individuals</b>	<b>1,260,780</b>	<b>8 %</b>		<b>1,400,000</b>	<b>10%</b>		<b>2,144,513</b>	<b>12%</b>	
<b>Income from foundations (14)</b>									
• Foundations	1,867,595			2,556,000			4,486,414		
<b>Total income from foundations</b>	<b>1,867,595</b>	<b>12%</b>		<b>2,556,000</b>	<b>18%</b>		<b>4,486,414</b>	<b>25%</b>	
<b>Income from lottery organisations (15)</b>									
• Dutch Postcode Lottery	2,439,735			1,376,000			1,159,255		
<b>Total income from lottery organisations</b>	<b>2,439,735</b>	<b>16%</b>		<b>1,376,000</b>	<b>10%</b>		<b>1,159,255</b>	<b>7%</b>	
<b>Income from governments (16)</b>									
• Governments	5,260,139			4,263,000			5,635,757		
• Income for Alliance partners	4,255,000			4,330,000			4,255,000		
<b>Total income from governments</b>	<b>9,515,139</b>	<b>63%</b>		<b>8,593,000</b>	<b>62%</b>		<b>9,890,757</b>	<b>56%</b>	
<b>Sum of the income raised</b>	<b>15,083,249</b>	<b>100%</b>		<b>13,925,000</b>	<b>100%</b>		<b>17,680,939</b>	<b>100%</b>	
<b>Other income (17)</b>									
• Other income	100,124			0			63,076		
<b>Total other income</b>	<b>100,124</b>			<b>0</b>			<b>63,076</b>		
<b>TOTAL INCOME</b>	<b>15,183,373</b>			<b>13,925,000</b>			<b>17,744,015</b>		
% of budget			109%						134%
% of last year			86%						109%

# Financial report 2019

## Statement of income and expenditures as of 31 December 2019 (continued)

	Actuals 2019	%	Budget 2019	%	Actuals 2018	%
<b>EXPENDITURES RELATED TO STRATEGIES (18)</b>						
Payments to Alliance Partners	4,255,000	28 %	4,330,000	27%	4,255,000	27%
<b>Grantmaking and accompaniment</b>						
• Body portfolio	1,044,225		995,000		1,228,668	
• Money portfolio	1,259,225		1,240,000		1,279,500	
• Voice portfolio	840,000		900,000		960,000	
• Opportunity portfolio	50,000		50,000		50,000	
• Accompaniment portfolio	285,000		145,000		185,000	
• Spark portfolio	0		20,000		20,000	
• Red Umbrella Fund (19)	835,000		833,000		830,000	
<b>Total direct grantmaking</b>	<b>4,313,450</b>	<b>28%</b>	<b>4,183,000</b>	<b>26%</b>	<b>4,553,168</b>	<b>29%</b>
- Grantmaking and accompaniment implementation costs	1,955,716	13%	2,073,097	13%	1,992,566	13%
<b>Total grantmaking and accompaniment</b>	<b>6,269,166</b>	<b>41%</b>	<b>6,256,097</b>	<b>40%</b>	<b>6,545,734</b>	<b>42%</b>
<b>Strengthening women's funds</b>						
• Women's funds direct grantmaking	1,696,000		1,317,000		1,746,165	
• Strengthening women's fund Implementation costs	297,967		417,323		310,771	
<b>Total Strengthening women's funds</b>	<b>1,993,967</b>	<b>13%</b>	<b>1,734,323</b>	<b>11%</b>	<b>2,056,936</b>	<b>13%</b>
<b>Influencing the donor community</b>						
• Influencing the donor community implementation costs	787,424		1,024,510		744,765	
<b>Total Influencing the donor community</b>	<b>787,424</b>	<b>5%</b>	<b>1,024,510</b>	<b>6%</b>	<b>744,765</b>	<b>5%</b>
<b>TOTAL EXPENDITURES RELATED TO STRATEGIES</b> (including Alliance Partners)	<b>13,305,557</b>	<b>86%</b>	<b>13,344,930</b>	<b>87%</b>	<b>13,602,434</b>	<b>88%</b>
(as percentage of total income)		88%		96%		77%
<b>Fundraising</b>						
• Fundraising costs	1,471,139	10%	1,752,321	11%	1,186,539	8%
(as percentage of fundraising income)		10%		13%		7%
<b>Management and administration</b>						
• Management and administration costs	638,063	4%	714,724	5%	701,684	5%
<b>TOTAL EXPENDITURES (20)</b>	<b>15,414,759</b>	<b>100%</b>	<b>15,811,975</b>	<b>102%</b>	<b>15,490,657</b>	<b>100%</b>
% of budget	97 %				101%	
% of last year	100%				108%	
<b>RESULT BEFORE FINANCIAL INCOME AND EXPENDITURE</b>	<b>-231,386</b>		<b>-1.886.975</b>		<b>2,253,358</b>	
<b>Financial income and expenditure (23)</b>						
• Result on investments	314,395		0		12,194	
• Exchange rate differences	-4,280		0		-21,268	
<b>Total financial income and expenditure</b>	<b>310,115</b>		<b>0</b>		<b>-9,074</b>	
<b>RESULT</b>	<b>78,729</b>		<b>-1.886.975</b>		<b>2,244,284</b>	
<b>Result allocation</b>						
• Designated funds	371,732		-1,886,975		1,628,356	
• Donor advised funds and named funds	-293,003				615,929	
• Designated reserves	-49,631				-110,471	
• Continuation reserve	49,631		-		110,471	
<b>RESULT ALLOCATION</b>	<b>78,729</b>		<b>-1,886,975</b>		<b>2,244,285</b>	
<b>RESULT AFTER RESULT ALLOCATION</b>	<b>0</b>		<b>0</b>		<b>0</b>	



## Overview grantmaking and contributions to Alliance partners

Overview grantmaking and contributions to Alliance Partners	Actuals 2019	% of total expenditures (incl. Alliance Partners)	% of total expenditures (excl. Alliance Partners)	Budget 2019	% of total expenditures (incl. Alliance Partners)	% of total expenditures (excl. Alliance Partners)
Total expenditure (incl. payments to Alliance Partners)	15,414,759			15,811,975		
Total expenditure (excl. payments to Alliance Partners)	11,159,759			11,481,975		
Direct grantmaking and payments to Alliance Partners	10,264,450	67%		9,830,000	62%	
Direct grantmaking	6,009,450		54%	5,500,000		48%

# Cash flow statement

All amounts are in euros.

(The numbers in parentheses refer to the explanatory notes for the cash flow statement on page 60.)

	2019	2018
<b>Cash flow from operational activities (1)</b>		
Mutation in reserves	0	0
Mutation in funds	78,729	2,244,285
Result	78,729	2,244,285
Adjustments for:		
• Depreciation of tangible fixed assets	42,058	38,169
• Depreciation of intangible fixed assets	39,220	44,763
• Changes in the value of investments	-312,290	30,389
	-231,012	113,321
Changes in working capital:		
• Receivables	-1,059,024	4,371,524
• Short-term liabilities	-5,915,400	2,472,375
	-6,974,424	6,843,899
Cash flow from operational activities	-7,126,707	9,201,505
<b>Cash flow from investment activities (2)</b>		
Investment/divestments in:		
• Tangible assets	-31,646	-27,797
• Intangible assets	0	-6,921
• Equity and bonds	37,554	186,896
Cash flow from investment activities	5,908	152,178
<b>Cash flow from financing activities (3)</b>		
Adjustments in long-term liabilities	-45,995	-16,945
Cash flow from financing activities	-45,995	-16,945
<b>Increase / decrease in liquidities</b>	<b>-7,166,794</b>	<b>9,336,738</b>
<b>Liquidity movements</b>		
Cash and cash equivalents as of 1 January	18,424,904	9,088,166
<b>Increase in cash and cash equivalents</b>	<b>-7,166,794</b>	<b>9,336,738</b>
<b>Cash and cash equivalents as of 31 December</b>	<b>11,258,110</b>	<b>18,424,904</b>

# Explanatory notes for the cash flow statement

**The cash flow overview is drawn up according to the indirect method. Cash flows in foreign currency have been converted into euros using the exchange rate valid on the transaction date.**

In 2019 the cash and cash equivalents decreased by €7,166,794. This increase can be explained as follows:

## 1. Changes in cash flow from operational activities

### *Mutation in designated, donor advised and named funds*

The change in funds is largely accounted for by the addition of designated and donor advised commitments which are earmarked for specific projects (see also note 8 and 9: Funds, pages 66-67).

### *Changes in the value of investments*

The changes in the value of investment can be explained by unrealised investment results on the sustainable investment portfolio.

### *Changes in working capital*

In 2019 we saw a change in receivables of €1,059,024. This is due to an increase of the amount to be received from the national postcode Lottery (2018: €900,000; 2019: € 1,350,000) and to an amount to be received for the GAGGA programme (€600,000).

Changes in working capital: wrong amount, must be:  
Changes in short-term liabilities are mainly due to the category 'funds received in advance', which decreased from €9,057,175 in 2018 to €3,065,928 (see also note 11: Short-term liabilities, page 68).

## 2. Changes in cash flow from investment activities

The change in cash flow from investment activities is largely due to the variance between 2018 (€186,896) and 2019 (€37,554) amounts for purchasing and divestment (see also note 3: Investments, page 64-65).



# Explanatory notes for the annual accounts

## Mama Cash Foundation

Courageous women's, girls', trans and intersex people's human rights organisations worldwide need funding and supportive networks in order to grow and transform their communities. Mama Cash mobilises resources from individuals and institutions, makes grants to women's, girls', trans and intersex people's groups and helps to build the partnerships and networks needed to successfully defend and advance women's, girls', trans and intersex people's human rights.

The office of Mama Cash is located at Eerste Helmersstraat 17 in Amsterdam. The Mama Cash Foundation was established in 1983. It is registered with the Chamber of Commerce in Amsterdam under number 41202535.

The Dutch Central Bureau on Fundraising (Centraal Bureau Fondsenwerving, CBF) first awarded Mama Cash its Hallmark in 1998. CBF is an independent organisation that has monitored fundraising by Dutch charities since 1925. Its task is to promote responsible fundraising and expenditures by reviewing fundraising institutions and providing information and advice to governmental institutions and the public. The Hallmark designation for Mama Cash was renewed in July 2016 for a period of three years. The renewal is scheduled for 2020.

The Dutch Tax and Customs Administration has designated Mama Cash as an 'Institution for General Interest' (Algemeen Nut Beogende Instelling, ANBI). Therefore, Mama Cash is exempt from gift tax and inheritance tax in the Netherlands. Dutch donors to Mama Cash can deduct their donation from their income taxes or corporate taxes (within legal limits).

## Guiding principles

The annual accounts are prepared in accordance with the accounting guidelines for fundraising institutions ('Directive

650') of the Dutch Accounting Standards Board (DASB). The objective of these guidelines is to provide the public with clarity about the costs of fundraising, the use of the funds and whether funds have been spent in accordance with the purpose for which they were raised. In addition, the guidelines provide accounting templates which must be used by every Dutch fundraising institution in order to ensure transparency.

## Accounting principles

### General

The accounting concepts applied to the value of assets and liabilities are based on historical costs. Revenue and expenses are allocated to the period to which they are related.

### Change in accounting policy

There have been no changes in accounting policy.

### Foreign currency

The currency of reporting is the euro. Assets and liabilities in foreign currency are valued against exchange rates as of 31 December 2019. Transactions in foreign currencies are recalculated at the exchange rate on the transaction date. Exchange rate differences are stated under 'Financial income and expenditure'.

### Tangible and intangible fixed assets

The tangible and intangible fixed assets are valued at their acquisition value and are subject to the deduction of linear depreciation based on their estimated economic lifetime. Office refurbishment costs have been depreciated through the end of the rental contract (March 2025), which is approximately 10% of the costs per year. The following percentages are used:  
Inventory and office equipment: 20.00%  
Hardware and software: 33.33%

## Investments

Bonds and shares are assessed at their market value. Unrealised value differences on investments and funds, both those listed on the stock exchange and those not listed, are applied directly as a benefit or a charge against the result. A bond package in the portfolio managed by a Swiss asset manager is assessed at amortised cost price. Due to illiquidity of the underlying assets, a partial write-off took place in 2017. In 2019 UBP has written off the value of these shares completely.

## Other assets and liabilities

Assets and liabilities expressed in foreign currencies are converted using the exchange rate on the balance date.

## Reserves and funds

The reserves consist of freely disposable capital and designated reserves. The freely disposable capital provides security for the continuity of the organisation. Mama Cash's policy is to maintain sufficient freely available capital to cover the operational costs of the organisation for at least seven months (60%). A positive financial result can only be added to the reserves if it is allocated to unrestricted income. Unutilised funds from bilateral donors cannot be added to reserves. Designated reserves are reserves that are allocated for a specific purpose, which cannot be (sufficiently) resourced from the regular operational budget. If there are no withdrawals for two consecutive years, a designated reserve will be ended and added to the continuity reserve (freely disposable capital).

Designated funds, including donor advised funds and named funds, are funds that are allocated to specific activities by contract or general regulations (designated fund assets). Designated funds that have not been used during the financial year are transferred to the next year.

## Income and expenditures

Income and expenditures are accounted for on a historical cost basis in the year to which they relate. Income from gifts is accounted for in the year of receipt or at the moment such gifts become expendable. Grants allocated to women's, girls', trans and intersex people's groups and to women's funds are accounted for at the moment the grant has been officially approved by the Executive Director.

## Cost allocation

Personnel costs for staff members are directly allocated to the following cost categories: grant-making and accompaniment, strengthening women's funds,

influencing the donor community, fundraising costs and management and administration. Accommodation costs, office costs and depreciation costs are allocated to these cost categories based on the average FTEs during the year 2019. The total number of FTEs includes replacement as a result of pregnancy and care leave.

## Costs are allocated as follows:

Type of cost	Allocation
<b>Board Executive Director</b>	30% Management and administration 15% Fundraising 55% Influencing the donor community
<b>Grants- and donor administration</b>	85% Grant-making 15% Fundraising
<b>Data management</b>	50% Grant-making and accompaniment 50% Fundraising
<b>IT and human resources</b>	100% Management and administration
<b>Finance and administration</b>	30% Grant-making 20% Fundraising 50% Management and administration
<b>Accommodation</b>	Allocation pro rata based on average FTEs
<b>Office and general costs</b>	Allocation pro rata based on average FTEs
<b>Depreciation</b>	Allocation pro rata based on average FTEs

	Average FTE 2019
Grantmaking and accompaniment	13.90
Red Umbrella Fund	4.37
Strengthening women's funds	3.18
Influencing the donor community	6.65
Fundraising	9.11
Management and administration	6.33
<b>Total</b>	<b>43.54</b>

## ***Pension***

Since 1 January 2005 Mama Cash has had a defined benefit pension scheme. Under this scheme, a pension is allocated to employees upon reaching the pension entitlement age depending on salary and years of service (referred to as the 'average salary scheme'). Mama Cash has amended the defined benefit pension scheme to function as if it were a defined contributions pension scheme in accordance with options offered to small-scale legal entities. The premiums payable are accounted for as a charge in the profit and loss account. Insofar as the premiums payable have not yet been paid, they are included in the balance sheet as an obligation. Due to this amendment method, not all of the risks related to the pension scheme are expressed on the balance sheet.

Since 1 January 2010 Mama Cash has made a defined contribution pension scheme available to new personnel. The conditions described above are also applicable to this pension scheme.

## ***Grant-making***

Commitments made by Mama Cash to women's, girls', trans and intersex people's organisations and women's funds have been incorporated into the balance. Multi-year grants are taken into account in full during the first year in which they are awarded.

## ***Donations***

Direct individual donations have been incorporated on a cash basis.

## ***Inheritances***

Inheritances are included in the financial year in which the amount of income to be received can be established with a reasonable degree of certainty. Advances are incorporated in the year of receipt.

## ***Expenses for grant-making and accompaniment***

In addition to the grants issued to women's, girls' and trans and intersex people's organisations, grant-making expenses also include the costs for monitoring the progress of grant activities. The expenses for accompaniment relate to costs for supporting groups in strategic thinking, supporting grantees to participate in strategic spaces and linking grantees to other groups and other funders. Expenses are also related to monitoring and evaluation, including the collection of grantee data from the field, the creation of learning tools, the production and dissemination of impact reports and evaluation. Other expenses are related

to sharing best practices with stakeholders, the organisation of regional and thematic convenings for our grantee-partners and building international communities of practice.

## ***Expenses for strengthening women's funds***

Grants and accompaniment support to strengthen the architecture of women's funds are included in the expenses for strengthening women's funds.

## ***Expenses for influencing the donor community***

The expenses for influencing the donor community are costs associated with efforts to persuade institutional donors and other philanthropic organisations to invest more in women's, girls' and trans and intersex people's rights. This category includes research, travel and meeting expenses.

## ***Fundraising costs***

The fundraising costs concern all costs of activities that are directly or indirectly initiated to persuade individuals and institutions to donate money to Mama Cash.

## ***Expenses for management and administration***

The expenses for management and administration include personnel costs as well as indirect costs necessary to manage the organisation.

## ***Expenses of the Supervisory Board***

Mama Cash has an international Supervisory Board. Supervisory Board members do not receive remuneration. Expenses of the Supervisory Board are included in the management and administration costs. These expenses are mainly costs associated with holding twice yearly, face-to-face Board meetings (travel, accommodation, meals, etc.) and insurance.



# Explanatory notes for the balance sheet

## 1. Tangible assets

Tangible assets investments are primarily related to investments in the IT hardware systems.

	Inventory		Office equipment		Hardware		Refurbishment		Total 2019		Total 2018	
<b>Acquisition value</b>												
Balance as of 1 January	104,739		59,479		134,070		163,177		461,465		433,668	
Purchasing	5,304		0		26,342		0		31,646		27,797	
Balance as of 31 December		110,043		59,479		160,412		163,177		493,111		461,465
<b>Depreciation</b>												
Balance as of 1 January	94,952		55,278		105,413		139,493		395,136		356,967	
Depreciation	3,268		1,084		18,757		18,949		42,058		38,169	
Balance as of 31 December		98,220		56,362		124,170		158,442		437,194		395,136
<b>Book value as of 31 December</b>	<b>11,823</b>		<b>3,117</b>		<b>36,242</b>		<b>4,735</b>		<b>55,917</b>		<b>66,329</b>	

## 2. Intangible assets

Intangible assets investments are primarily related to the Mama Cash website and to software acquisitions to upgrade the IT system in the office.

	Total 2019		Total 2018	
<b>Acquisition value</b>				
Balance as of 1 January	317,007		310,086	
Purchasing	0		6,921	
Balance as of 31 December		317,007		317,007
<b>Depreciation</b>				
Balance as of 1 January	259,015		214,252	
Depreciation	39,220		44,763	
Balance as of 31 December		298,235		259,015
<b>Book value as of 31 December</b>	<b>18,772</b>		<b>57,992</b>	

## 3. Investments

Responsible investment is a priority for Mama Cash (see also page 51). Shares and bonds are invested in line with our responsible investment criteria. In 2014 Mama Cash received stocks and bonds as part of a legacy. In 2017 the Finance Committee of the Board assessed this portfolio and concluded that it did not sufficiently meet our responsible investment criteria. Most of the stocks and bonds of this portfolio have subsequently been converted to liquidities and will be brought in line with our responsible investment criteria in 2020. Mama Cash's financial asset management will be entrusted to one of the two highest ranking responsible financial asset managers in the Netherlands, similar to the other investments of Mama Cash.

## Investments

	Total 2019	Total 2018
Shares	2,011,352	1,333,689
Bonds	703,680	1,106,607
<b>Balance as of 31 December</b>	<b>2,715,032</b>	<b>2,440,296</b>

## Value of investments

	Total 2019	Total 2018
Balance as of 1 January	2,440,296	2,657,581
Purchasing	780,697	1,094,416
Divestment	-818,251	-1,281,312
Realised investment value differences	13,413	107,147
Unrealised investment value differences	298,877	-137,536
<b>Balance as of 31 December</b>	<b>2,715,032</b>	<b>2,440,296</b>

## 4. Receivables

The receivables are short-term assets. Prepaid costs are costs related to expenses for 2020 paid in advance. Grants to be received are commitments made by institutional donors that have not yet been received at the end of 2019. The grants to be received are by far the largest amount (€1,951,256) in the sum of the receivables (€2,093,991). Other receivables include prepaid pensions and insurances.

	Total 2019	Total 2018
Gifts to be received	8,367	20,622
Prepaid pensions	11,445	10,397
Prepaid insurances	24,357	24,841
Prepaid other costs	51,858	38,834
Sick pay to be received	4,755	22,236
Interest to be received	138	989
Grants to be received	1,951,256	900,000
Tax and social premiums to be received	0	3,955
Other receivables	41,815	13,093
<b>Balance as of 31 December</b>	<b>2,093,991</b>	<b>1,034,967</b>

## 5. Liquidities

For multi-year grant commitments Mama Cash reserves the full commitment in the year in which these grants are awarded and pays the grant in instalments based on the approved progress report. These allocated grants are kept in savings accounts. The decrease in liquidities can be explained by the fact that in 2019 the €4 million received in advance for CMI! Alliance Partners was paid in December 2019, where a year earlier the advance was not pre-paid in December 2018, but in January 2019. Another factor was the fact that the prepayment for the Global Alliance for Green and Gender Action for 2019 (€1.6 million) was received in December 2018 and that the prepayment for 2020 was received in February 2020.

	Total 2019	Total 2018
Cash	340	307
Current and savings accounts	11,257,770	18,424,597
<b>Balance as of 31 December</b>	<b>11,258,110</b>	<b>18,424,904</b>

## 6. Continuation reserve

The purpose of the continuation reserve is to cover the risks in the short-term and to ensure that Mama Cash can also meet its obligations in the future.

In order to determine the size of the continuation reserve, Mama Cash follows the guidelines of the Dutch Charities Association (Goede Doelen Nederland). The guidelines allow an organisation to reserve a maximum of 1.5 times the annual costs of the 'operational organisation'. The operational organisation is defined according to the Dutch Charities Association code as: 'Costs of staff, housing, office and general costs on behalf of the organisation, management costs, costs for fundraising, as well as the costs of out-sourced services concerning the above-mentioned posts'.

Mama Cash does not strive for a maximum reserve. In December 2015 the Finance Committee of the Board advised Mama Cash to aim for a reserve of at least seven months (or 60%) of the annual operational costs. In 2019 an addition of €49,631 was made to the continuation reserve. With this addition the continuation reserve totals €2,707,991, or 61% of the budgeted annual operational costs of Mama Cash in 2020.

	Total 2019	Total 2018
Balance as of 1 January	2,658,360	2,547,889
Transfer to/from designated funds	0	0
Additions	49,631	110,471
<b>Balance as of 31 December</b>	<b>2,707,991</b>	<b>2,658,360</b>

## 7. Designated reserves

The designated reserves include the part of the reserves used for financing the fixed assets ('Designated reserve assets') and a designated reserve newly created in 2017 ('Designated reserve to inspire new feminist donors'). One of the organisational priorities of Mama Cash in 2019 and 2020 is to 'inspire solidarity' to ensure a sustainable future. This requires a significant

financial investment to which end the designated reserve has been created. In 2018 an amount of €62,257 has been withdrawn from the designated reserve in preparation for larger campaigns in 2019 and 2020. In 2019 the regular budget was sufficient to cover all fundraising costs; withdrawals from the designated reserve are expected again in 2020.

	Designated reserve assets	Designated reserve to inspire new feminist donors	Total 2019	Total 2018
Balance as of 1 January	124,321	337,743	462,064	572,535
Additions	0		0	0
Withdrawals	-49,631		-49,631	-110,471
<b>Balance as of 31 December</b>	<b>74,690</b>	<b>337,743</b>	<b>412,433</b>	<b>462,064</b>

## 8. Designated funds

The designated funds are donor commitments and funds earmarked for specific projects for the implementation of Mama Cash's strategies that have not yet been spent down. Amounts from a single donor above €300,000 are shown separately, amounts below €300,000 are combined in one designated fund.

The grant from the Bill and Melinda Gates Foundation is meant for 'Support to Women's Movements in the Global South geographies', to be used for direct grant-making to women- and girl-led organisations, capacity strengthening and knowledge building. The amount covers the period up to June 2020. The grant from the Dutch Postcode Lottery is core support for Mama Cash to enable the organisation to implement its core strategies effectively and efficiently.

The designated funds for Red Umbrella Fund and 'Other designated funds' contain several smaller amounts. The Red Umbrella Fund funds are meant to support sex workers' organisations and the strengthening of their movements, the other designated funds are meant to support the three core strategies of Mama Cash.

The Mama Cash Programme Fund has been created to support women's, girls, trans and intersex human rights organisations and strengthen their capacity to effectively self-organise and advocate for their rights; and to ensure a steady flow of unrestricted funding so that the groups supported by Mama Cash are enabled to continue building a feminist future.

	Balance as of 1 January	Additions	Withdrawals	Balance as of 31 December
Bill and Melinda Gates Foundation	1,908,880	33,766	-1,274,890	667,756
Dutch Postcode Lottery	900,000	2,102,000	-900,000	2,102,000
Other designated funds for Mama Cash	781,152	381,671	-781,152	381,671
Designated funds for Red Umbrella Fund	176,634	309,332	-176,634	309,332
Mama Cash Programme Fund	760,664	1,204,123	-526,484	1,438,303
<b>Total designated funds</b>	<b>4,527,330</b>	<b>4,030,892</b>	<b>-3,659,160</b>	<b>4,899,062</b>



## 9. Donor advised funds and named funds

	Balance as of 1 January	Additions	Withdrawals	Balance as of 31 December
<b>Donor advised funds</b>				
Anneke van Baalen/De Bonte Was Fund	40,500	9	-10,200	30,309
Kitty's Green Fund	50,000	50,000	-35,000	65,000
Fund for Justice and Sustainability	126,544	29	-20,000	106,573
Feminist Solidarity Fund	295,851		-125,750	170,101
Judith Anna Vega Fund	165,000	438	-20,000	145,438
Other donor advised funds		23,945		23,945
<b>Sub-total donor advised funds</b>	<b>677,895</b>	<b>74,421</b>	<b>-210,950</b>	<b>541,366</b>
<b>Named funds</b>				
Francien Vriesman Fund	1,487,437		-156,474	1,330,963
<b>Sub-total named funds</b>	<b>1,487,437</b>	<b>0</b>	<b>-156,474</b>	<b>1,330,963</b>
<b>Total donor advised and named funds</b>	<b>2,165,332</b>	<b>74,421</b>	<b>-367,424</b>	<b>1,872,329</b>

### Donor advised funds

#### *Anneke van Baalen/De Bonte Was Fund*

In 2007 the Anneke van Baalen/De Bonte Was Fund was established to support women's groups that are working to advance women's rights in Sub-Saharan Africa (excluding South Africa).

#### *Kitty's Green Fund*

In 2014 Kitty's Green Fund was established to support women's, girls', trans and intersex people's groups that are working on environmental justice.

#### *Fund for Justice and Sustainability*

In 2017 the Fund for Justice and Sustainability was established to support women's, girls', trans and intersex people's groups that are working on environmental justice.

#### *Judith Anna Vega Fund*

In 2018 the Judith Anna Vega Fund was established to support the strengthening of women's groups

in Africa, Latin America, Asia and Eastern Europe and the strengthening of women's groups in other European countries that are working in the area of self-determination and participation.

#### *Feminist Solidarity Fund*

In 2018 the Feminist Solidarity Fund was established to provide flexible funding to the Body, Money and Voice portfolios and to support girl-led organisations, LGBTI groups and environmental defenders in particular.

### Named funds

#### *Francien Vriesman Fund*

In 2015 the Francien Vriesman Fund was established to support Mama Cash in its mission to fund courageous women's, girls, trans and intersex people's human rights organisations and to mobilise the financial resources to make this possible.

## 10. Long-term liabilities

Long-term liabilities concern loans that have been placed at the disposal of Mama Cash for a period of three to five years or an undetermined period of time. No interest is paid on these loans. One loan was converted to a donation. Loans that will expire in 2020 have been accounted for as short-term liabilities.

	Total 2019	Total 2018
Balance as of 1 January	132,802	149,747
New loans	0	0
Extensions of loans	16,269	2,500
Loans < 1 year transfer to short-term liabilities	-62,264	-19,445
Loans to donations		
<b>Balance as of 31 December</b>	<b>86,807</b>	<b>132,802</b>

## 11. Short-term liabilities

'Allocated grants' concern grants that have been approved, but not yet paid to grantees. These are accounted for in full in the first year in which they are awarded. The next funding instalment will be released upon approval of a progress report.

'VAT to be paid' are funds reserved to pay VAT on invoices from creditors outside the Netherlands who had not charged Mama Cash VAT and may still submit revised invoices to correct this omission.

'Funds received in advance' are contributions from

institutional donors which were received in 2019, but are intended for use in 2020. It includes funds for the Count Me In! programme, the CreatEquality project and subsidies from Anonymous, the Sigrid Rausing Trust and Dietel Partners. For an explanation on the decrease in the balance of these 'Funds received in advance', see note 5 (Liquidities).

'Reservation individual training budgets' is a reservation of 1.5% of the gross monthly salary per employee which can be used by the employee for individual training.

	Total 2019	Total 2018
Allocated grants	2,546,702	1,921,333
Other creditors	233,586	778,670
Pension fund	13,453	9
Accrued liabilities to be paid	90,732	107,118
VAT to be paid	21,022	61,319
Funds received in advance	3,065,928	9,057,175
Salary to be paid	0	3,989
Leave day entitlements	58,487	72,548
Reservation individual training budgets	71,009	56,990
Loans contracted	62,265	19,445
Various	16	0
<b>Balance as of 31 December</b>	<b>6,163,200</b>	<b>12,078,596</b>

## 12. Obligations not included in the balance

Mama Cash has a tenancy agreement for the premises at Eerste Helmersstraat 17, Amsterdam. This agreement will end in April 2025. The rental commitment through the end of the contract is valued at €538,905 (price level 2019).

Mama Cash has a leasing contract for three photo-copying and printing machines for five years ending in 2025. The lease obligation through the end of the contract is valued at €24,335 (price level 2019).

Mama Cash has a subscription contract for a customer relation management system for a period of five years ending in 2020. The subscription obligation through the end of the contract is valued at €21,960 (price level 2019).

# Explanatory notes for the statement of income and expenditures

## 13. Income from individuals

Income from individuals: wrong amount: must be: In 2019 the income derived from fundraising was a total amount of €15,083,249 representing 108% of Mama Cash's total budget.

	Actuals 2019		%	Budget 2019		Actuals 2018		%
Type of donation								
Individual donations (one-time)	547,973			654,075	788,435			
Regular gifts	168,087			200,000	178,403			
Recurring gifts (five-year commitment)	379,481			300,000	355,105			
Total individual donations	1,095,541	87%		1,154,075	1,321,943	62%		
% of last year		83%				101%		
Donor advised funds								
Anneke van Baalen/De Bonte Was Fund	0				0			
Kitty's Green Fund	100,000				100,000			
Fund for Environmental justice	0				57,500			
Feminist Solidarity Fund	0				443,776			
Judith Anna Vega Fund	400				165,000			
Various	0			245,925	0			
Total donor advised funds	100,400	8%		245,925	766,276	36%		
% of last year		13%				341%		
Inheritances and legacies	64,839	5%		0	56,294	3%		
% of last year		115%				55%		
Total individual donor income	1,260,780	100%		1,400,000	2,144,513	100%		
% of total fundraising income		8%				12%		
% of last year		59%				131%		
% of budget		90%				251%		



## 14. Income from foundations

Donations from foundations totalled €1,867,595 or 12% of total fundraising income. This amount was considerably lower than in 2018, as some donations were carried forward to 2020. Grants were received from seven different foundations. The foundation agreements relate to single and multi-year funding proposals that are submitted to the respective foundations. Mama Cash submits interim

and final narrative and financial reports to these foundations.

An amount of €453,863 or 24% of foundation income was specifically raised for the Red Umbrella Fund, see page 73.

	Actuals 2019	%	Budget 2019	Actuals 2018	%
Foundations Red Umbrella Fund	453,863		571,000	492,995	
Foundations Mama Cash	1,413,732		1,985,000	3,993,419	
Sub-total foundations	1,867,595		2,556,000	4,486,414	
<b>Total foundations</b>	<b>1,867,595</b>	<b>100%</b>	<b>2,556,000</b>	<b>4,486,414</b>	<b>100%</b>
<b>% of total fundraising income</b>		<b>12 %</b>			<b>25%</b>
<b>% of last year</b>		<b>42 %</b>			<b>94%</b>
<b>% of budget</b>		<b>73 %</b>			<b>182%</b>

## 15. Income from lotteries

Income from lotteries relates to the contribution made by the Dutch Postcode Lottery. Mama Cash has received an annual grant since 2008. Based on a successful evaluation this grant was renewed in 2017 for a period of 5 years (2018-2022) for €900,000 annually, a total of €4,500,000. In 2019 the Dutch Postcode Lottery granted us an extra €450,000 per year, from 2018 onwards. The extra income of 2018 is

included in the income of 2019, as it was too late to include in the financial annual report of 2018. In 2018 Mama Cash was awarded an extra grant of €1,253,000, for its special project CreatEquality. Income from lotteries contributed 16% of total fundraising income. Of these amounts €2,439,735 was expensed and therefore taken as income in 2019.

	Actuals 2019	%	Budget 2019	Actuals 2018	%
Dutch Postcode Lottery	2,439,735		1,376,000	1,159,255	
<b>Total lottery income</b>	<b>2,439,735</b>		<b>1,376,000</b>	<b>1,159,255</b>	
<b>% of total fundraising income</b>		<b>16 %</b>			<b>7%</b>
<b>% of last year</b>		<b>210 %</b>			<b>125%</b>
<b>% of budget</b>		<b>177 %</b>			<b>129%</b>

## 16. Income from governments

In 2019 Mama Cash received four grants from governments, amounting to 63% of total fundraising income. The Ministry of Foreign Affairs of the Netherlands provided two multi-year funding commitments for the years 2016 – 2020. The income for Alliance Partners is part of one of these commitments. The income for Alliance Partners equals the commitments to Alliance Partners; expenditures equal the payments to Alliance Partners.

The Swedish International Development Cooperation Agency provided one multi-year funding commitment for the years 2016 – 2019. In 2018 a new grant from the Dutch Ministry of Foreign Affairs was awarded for the 'Women Influence EU Spotlight Initiative'.

	Actuals 2019	%	Budget 2019	Actuals 2018	%
<b>Income for Alliance Partners</b>	<b>4,255,000</b>		<b>4,330,000</b>	<b>4,255,000</b>	
Ministry of Foreign Affairs of the Netherlands (MoFa)			3,263,000		
Count Me In Consortium (CMI), including €340,000 for Red Umbrella Fund	2,127,173			2,700,364	
Global Alliance for Green and Gender Action (GAGGA)	2,117,711			1,930,152	
Other	81,190			30,227	
Swedish International Development Cooperation Agency/Sida	934,065		1,000,000	975,015	
Various					
<b>Sub-total governments</b>	<b>5,260,139</b>			<b>5,635,757</b>	
<b>Total government income including for Alliance Partners</b>	<b>9,515,139</b>		<b>8,593,000</b>	<b>9,890,757</b>	
<b>% of total fundraising income</b>		<b>63%</b>			<b>56%</b>
<b>% of last year</b>		<b>96%</b>			<b>113%</b>
<b>% of budget</b>		<b>111%</b>			<b>109%</b>

## 17. Other income

Other income mainly includes the return of three funds from grantee-partners and the release of a reservation of VAT to be paid.

	Actuals 2019	%	Budget 2019	Actuals 2018	%
Other income	5,303		0	4,373	
Income previous years	94,821		0	58,703	
<b>Total other income</b>	<b>100,124</b>	<b>100 %</b>	<b>0</b>	<b>63,076</b>	<b>100%</b>
<b>% of last year</b>		<b>159%</b>			<b>50%</b>

## 18. Sources of income and allocation to activities for 2019

	Individual donors	Donor advised and named funds	Foundations	Lotteries	SIDA	MoFa GAGGA	MoFa CMI!	MoFa other	Other income	TOTAL 2019
<b>INCOME</b>										
From designated funds 2018	635,166	210,950	2,123,994	900,000	0	0	0	0	0	3,870,110
<b>Income for Alliance Partners</b>	0	0	0	0	0	0	4,255,000	0	0	4,255,000
<b>Actual income 2019</b>	1,172,380	100,400	1,873,590	2,439,735	933,985	2,117,711	2,151,995	81,191	367,501	11,238,488
<b>Total actual income 2019</b>	1,172,380	100,400	1,873,590	2,439,735	933,985	2,117,711	6,406,995	81,191	367,501	15,493,488
<b>Total income + designated funds</b>	<b>1,807,546</b>	<b>311,350</b>	<b>3,997,584</b>	<b>3,339,735</b>	<b>933,985</b>	<b>2,117,711</b>	<b>6,406,995</b>	<b>81,191</b>	<b>367,501</b>	<b>19,363,598</b>
<b>Expenditures</b>										
<b>Payments to Alliance Partners</b>	0	0	17,195	0	0	0	4,255,000	0	0	4,272,195
<b>Direct grantmaking</b>										
Body portfolio	117,759	25,000	320,966	356,500	0	0	224,000	0	0	1,044,225
Money portfolio	19,725	195,950	417,000	88,050	0	253,500	285,000	0	0	1,259,225
Voice portfolio	138,050	40,000	106,500	435,450	0	0	120,000	0	0	840,000
Opportunity portfolio	20,000	0	0	13,000	0	0	17,000	0	0	50,000
Accompaniment portfolio	0	0	51,000	55,000	0	0	179,000	0	0	285,000
Spark portfolio	0	0	0	0	0	0	0	0	0	0
Red Umbrella Fund	178,500	0	446,500	0	0	0	210,000	0	0	835,000
Women's funds	340,000	0	0	0	0	1,356,000	0	0	0	1,696,000
<b>Total direct grantmaking</b>	<b>814,034</b>	<b>260,950</b>	<b>1,341,966</b>	<b>948,000</b>	<b>0</b>	<b>1,609,500</b>	<b>1,035,000</b>		<b>0</b>	<b>6,009,450</b>
Direct implementation costs	5	0	267,878	179,513	114	76,402	389,744	70,545	78,775	1,062,976
<b>Total programme costs</b>	<b>814,039</b>	<b>260,950</b>	<b>1,627,039</b>	<b>1,127,513</b>	<b>114</b>	<b>1,685,902</b>	<b>5,679,744</b>	<b>70,545</b>	<b>78,775</b>	<b>11,344,621</b>
<b>Operational costs</b>										
Other direct programme costs	0	0	279,030	16,028	127,633	62,820	88,543	1,552	-19,384	556,222
Personnel costs	0	0	1,387,252	83,401	720,346	326,893	579,344	8,077	33,940	3,139,253
Accommodation costs	0	0	70,751	4,039	32,164	15,831	22,311	391	-5,318	140,169
Office costs	0	0	77,574	4,411	35,157	17,290	24,470	427	-6,116	153,213
Depreciation costs	0	0	41,064	2,342	18,650	9,180	12,937	227	-3,122	81,278
<b>Total operational costs</b>	<b>0</b>	<b>0</b>	<b>1,855,671</b>	<b>110,221</b>	<b>933,950</b>	<b>432,014</b>	<b>727,605</b>	<b>10,674</b>	<b>0</b>	<b>4,070,135</b>
<b>Total expenditures</b>	<b>814,039</b>	<b>260,950</b>	<b>3,482,710</b>	<b>1,237,735</b>	<b>934,064</b>	<b>2,117,917</b>	<b>6,407,349</b>	<b>81,219</b>	<b>78,775</b>	<b>15,414,758</b>
<b>Actual income minus expenditures</b>	<b>358,341</b>	<b>-160,550</b>	<b>-1,609,120</b>	<b>1,202,000</b>	<b>-79</b>	<b>-206</b>	<b>-354</b>	<b>-29</b>	<b>288,726</b>	<b>78,729</b>
<b>Total income + designated funds minus expenditures</b>	<b>993,507</b>	<b>50,400</b>	<b>514,874</b>	<b>2,102,000</b>	<b>-79</b>	<b>-206</b>	<b>-354</b>	<b>-29</b>	<b>288,726</b>	<b>3,948,839</b>
Added to designated funds (for next financial year)	993,506	0	514,874	2,102,000	-79	-206	-354	-29	288,726	3,898,438
Added to named funds and donor advised funds	0	50,400	0	0	0	0	0		0	50,400
Added to designated reserves	0	0	0	0	0	0	0		-49,631	-49,631
<b>Added to continuation reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,631</b>	<b>49,631</b>

## 19. Red Umbrella Fund

	Actuals 2019	% of actual	Budget 2019	% total budget	Actuals 2018	% of actual
<b>INCOME</b>						
From designated funds previous financial year	188,154	12 %		0%	365,866	21%
Individual donors	279,503		100,000		5,413	
Foundations	453,863		571,000		492,995	
Government (CMI! through Mama Cash)	364,822		190,000		440,000	
Contribution Mama Cash	40,000		40,000		40,000	
Other income	0		200,000		37,249	
Income previous years					328,617	
Total actual income 2018	1,138,188	88 %	1,101,000	100%	1,344,274	79%
<b>Total income + designated funds</b>	<b>1,326,342</b>	<b>100 %</b>	<b>1,101,000</b>	<b>100%</b>	<b>1,710,140</b>	<b>100%</b>
<b>EXPENDITURES</b>						
<b>Programme costs</b>						
Grants to sex workers' groups	835,000	71%	835,000	70%	830,000	72%
Programme salary costs	171,582		185,000		164,774	
Peer review grantmaking costs	26,218		22,000		24,606	
Influencing philanthropy and communications	6,805		8,000		10,684	
Learning, monitoring and evaluation (LME)	10,841		10,000		0	
<b>Total programme costs</b>	<b>1,050,446</b>	<b>89%</b>	<b>1,060,000</b>	<b>88%</b>	<b>1,030,064</b>	<b>89%</b>
<b>Fund management costs</b>						
Fund coordination salary costs	63,513		75,000		61,573	
Governance (ISC meeting, translations)	25,650		25,000		23,386	
<b>Total fund management costs</b>	<b>89,164</b>	<b>8%</b>	<b>100,000</b>	<b>8%</b>	<b>84,959</b>	<b>7%</b>
<b>Costs of hosting (Mama Cash operational costs)</b>	<b>40,000</b>	<b>3%</b>	<b>40,000</b>	<b>3%</b>	<b>40,000</b>	<b>3%</b>
<b>Total expenditures</b>	<b>1,179,609</b>	<b>100%</b>	<b>1,200,000</b>	<b>100%</b>	<b>1,155,023</b>	<b>100%</b>
<b>Total income + designated funds minus expenditures</b>	<b>146,733</b>		<b>-99,000</b>		<b>555,117</b>	
<b>Funds carried forward to next financial year</b>	<b>309,332</b>				<b>188,154</b>	



## 20. Expenses

Mama Cash subdivides direct and operational costs and accounts for them according to activities based on an internal distribution key (see cost allocations on page 62). The distribution key is based on the number of FTEs per department. In 2019, a total amount of €6,009,450 was spent on grants as part of our grantmaking and accompaniment and strengthening women's funds strategies. Payments to Alliance Partners (€4,255,000)

are the payments to the other members of the Count Me In! consortium. In total, expenditures related to strategies came to 86% of the overall expenses, which was 97% of what was budgeted.

Other direct and operational expenses have been monitored closely. In total, expenditures were 97% of the budgeted amount.

Costs related to strategies				Fundraising costs	Management and administration	Total actuals 2019	Budget 2019	% of 2019 budget	Total actuals 2018
	Grantmaking and accompaniment	Strengthening women's funds	Influencing the donor community						
Direct grantmaking	4,313,450	1,696,000				6,009,450	5,500,000	109%	6,299,333
Payments to Alliance Partners			4,255,000	17,195		4,272,195	4,330,000	99%	4,271,754
Other direct costs	481,359	41,080	250,451	718,864	127,443	1,619,198	2,007,811	81%	1,445,923
Personnel costs	1,317,158	229,497	479,720	656,704	456,176	3,139,254	3,555,798	88%	3,113,256
Accommodation costs	58,812	10,247	21,420	29,322	20,369	140,170	143,500	98%	131,921
Office and general costs	64,285	11,201	23,413	32,051	22,264	153,214	189,181	81%	145,538
Depreciation costs	34,102	5,942	12,420	17,003	11,811	81,278	85,685	95%	82,932
<b>Total</b>	<b>6,269,166</b>	<b>1,993,967</b>	<b>5,042,424</b>	<b>1,471,139</b>	<b>638,063</b>	<b>15,414,759</b>	<b>15,811,975</b>	<b>97%</b>	<b>15,490,657</b>
<b>% of total expenditures</b>	<b>41%</b>	<b>13%</b>	<b>33%</b>	<b>10%</b>	<b>4%</b>	<b>100%</b>			

### Costs Mama Cash fundraising

The Central Bureau on Fundraising's standard recommends a maximum of 25% of total income from fundraising to be spent on fundraising costs. Mama Cash's fundraising costs represent 10% of the total income from fundraising and falls well within this standard.

### Costs management and administration

Mama Cash strives to be cost conscious and aims for the percentage of management and administration costs, as a percentage of total costs, to fall between 5% and 8%. The costs for management and administration decreased from €701,684 in 2018 to €638,063. This represents 4% of the overall costs. The decrease is partly part due to lower auditor costs.

## 21. Personnel expenses

Mama Cash follows the Dutch Collective Labour Agreement (CAO) for the welfare sector. The CAO was renewed in 2019 and covers the period 1 July 2019 through 30 June 2021. In line with the agreements in the CAO, in September 2019 employees received a salary increase of 3.25%. Mama Cash contributes approximately 7% towards the pension scheme. Other personnel costs include commuting expenses, personnel insurance and training.

The average number of FTEs increased slightly, from 43.06 in 2018 to 43.54 in 2019, due to overlapping moments in cover for maternity leaves and replacements. The amount paid for temporary staff has dropped significantly, from €187,658 in 2017 to €61,367 in 2018, to -€67,111 in 2019. The negative amount in 2019 is because the restitution paid by our insurance companies (€144,778) was much higher than the salaries paid to temporary personnel (€77,667).

## Specification of personnel costs

	2019 Actuals	2019 Budget	2018 Actuals
Gross salaries	2,121,321		1,998,459
Individual choice budget (holiday allowance and end-of-year payments)	357,149		343,015
Employer's part social security contribution	397,536		386,982
Employer's part pension contribution	148,012		137,610
Temporary staff	-67,111		61,367
Other personnel costs (e.g. commuting, personnel insurance, training)	182,347		185,823
<b>Total personnel costs</b>	<b>3,139,254</b>	<b>3,553,798</b>	<b>3,113,256</b>
<b>% of budget</b>	<b>88 %</b>		<b>91%</b>

## 22. Remuneration Executive Director and Supervisory Board

The Supervisory Board has established the remuneration policy and amount for the Executive Director in accordance with the Dutch Charities Association (Goede Doelen Nederland) regulation regarding remuneration for Executive Directors. See [www.goededoelennederland.nl](http://www.goededoelennederland.nl).

The regulation determines a maximum for annual income based on a number of criteria. The Supervisory Board applied the criteria to Mama Cash, which resulted in a so-called BSD-score of 420. The related maximum annual income is €121,708 (1 FTE/12 months).

The actual annual income (as relevant to the Dutch Charities Association Regulation) of the Executive Director of Mama Cash, Zohra Moosa, was €106,250 and stayed within the applicable maximum of €121,708. The annual income, taxable allowances, employer's contribution to pension and other postponed income contributions totalled €111,284 and stayed well below the applicable maximum of €156,754.

As of January 2016 Dutch law on remuneration of executives of public and semi-public sectors applies to Mama Cash. The law is known as Wet Normering Topinkomens (WNT). According to the WNT, in 2019 the maximum remuneration for executives working full-time for Mama Cash is €181,000. In 2019 the Executive Director worked full-time. Mama Cash Supervisory Board members do not receive any remuneration for their Board duties.

## Remuneration according to the Dutch Charities Association

Name	Zohra Moosa	
Function	Executive Director	
Contract		
	Contract type	Permanent
	Hours	36
	Part-time percentage	100
	Period	01/01 - 31/12
Remuneration (EUR)		
Yearly income		
	Gross salary	90,756
	Holiday allowance	7,261
	13th month	8,233
	Payment for unused holiday	-
	Total	106,250
Taxed reimbursements		-
Pension (employer contribution)		5,034
Pension compensation		-
Other remunerations in future		-
Payment of termination of employment		-
<b>Total 2019</b>		<b>111,284</b>

## Remuneration according to WNT (Executive Director)

	2019	2018
<b>Name</b>	<b>Zohra Moosa</b>	<b>Zohra Moosa</b>
<b>Function</b>	<b>Executive Director</b>	<b>Executive Director</b>
Period	January - December 2019	January - December 2018
Hours	36	36
Part-time percentage	100%	100%
Former senior official	No	No
National employment relationship	No	No
Individual WNT maximum	181,000 per year	174,000 per year
Remuneration	106,370	104,199
Taxable expense allowance	-	-
Provision post-employment benefits	5,034	4,847
<b>Sub-total</b>	<b>111,404</b>	<b>109,047</b>
Minus undue payments	-	-
<b>Total remuneration 2019</b>	<b>111,404</b>	<b>109,047</b>
Justification if exceeding	n.a.	n.a.

## Remuneration according to WNT (Supervisory Board members)

Name senior official	Function
Farah Salka	Co-chair Supervisory Board
Nancy Jouwe	Co-chair Supervisory Board
Khadijah Fancy	Member Supervisory Board
Nita Wink	Member Supervisory Board
Anna Kirey	Member Supervisory Board
Fadzai Muparutsa	Member Supervisory Board
Jessica de Abreu	Member Supervisory Board
Oriana López Uribe	Member Supervisory Board
Tracey Tully	Member Supervisory Board

## 23. Financial income and expenditure

The financial income and expenditure consist of result on investment and exchange rate differences. Result on investment increased from €12,194 in 2018 to €314,395

in 2019, mainly due to the unrealised investment result of our investments at ABN AMRO bank. Exchange rate differences amount to -€4,280 in 2019.

	Actuals 2019	%	Budget 2019	Actuals 2018	%
Result on investments	314,395		30,000	12,194	
Exchange rate differences	-4,280		-2,500	-21,268	
<b>Total financial income and expenditure</b>	<b>310,115</b>		<b>27,500</b>	<b>-9,074</b>	
% of last year		-3418 %			10%
% of budget		1128 %			-12%

### Result on investments

The interest from investments decreased by 47% in comparison to 2018 due to lower interest rates. The total results of coupon interest and dividends decreased by 47% in comparison to 2018. Unrealised investment

amounted to €313,903. Where in 2018 the overall result on investments was slightly positive, in 2019 the result was much higher: €314,395. The average result on investment over the period 2015-2019 is 5%.

	Actuals 2019	Actuals 2018	Actuals 2017	Actuals 2016	Actuals 2015
Interest (*)	1,563	2,959	9,057	17,929	23,010
Coupon interest and dividends received	32,316	60,642	98,515	77,345	91,192
Unrealised investment result	313,903	-28,818	-160,855	145,664	278,533
<b>Result on investments</b>	<b>347,782</b>	<b>34,782</b>	<b>-53,283</b>	<b>240,938</b>	<b>392,735</b>
Commission and expenses	-33,387	-22,588	-30,030	-22,580	-28,258
<b>Total result on investments</b>	<b>314,395</b>	<b>12,194</b>	<b>-83,313</b>	<b>218,358</b>	<b>364,477</b>
% of last year	2578 %	-15%	-38%	60%	225%
<b>Net result on investment</b>	<b>12 %</b>	<b>0%</b>	<b>-3%</b>	<b>5%</b>	<b>9%</b>
Average result 2015 - 2019 (%)	5 %				
Average result 2015 - 2019 (amount)	165,222				
<b>Result on liquidities</b>	<b>0,0%</b>	<b>0,0%</b>	<b>0,1%</b>	<b>0,3%</b>	<b>0,4%</b>

(\*) The interest on the grant of SIDA in 2019 was a negative amount of €79.

### Other information

No transaction related to the financial year 2019 took place after closure of the accounts.



# Budget 2020-2022

## Overview Mama Cash projected income 2020-2022

	Budget 2020	Budget 2021	Budget 2022
Income from individual donors	1,600,000	1,800,000	2,000,000
Foundations	2,781,778	2,800,000	2,800,000
Lotteries	1,692,970	1,350,000	1,350,000
Income from governments			
Governments	3,981,250	4,700,000	4,700,000
Income for Alliance partners	4,330,000	4,330,000	4,330,000
Total Income from governments	8,311,250	9,030,000	9,030,000
<b>Sum of the income raised</b>	<b>14,385,998</b>	<b>14,980,000</b>	<b>15,180,000</b>
Other income	-	50,000	50,000
Funds carried forward	2,646,388	450,000	450,000
<b>TOTAL AVAILABLE INCOME</b>	<b>17,032,385</b>	<b>15,480,000</b>	<b>15,680,000</b>
growth indicator in comparison to previous year	110%	91%	101%

## Overview Mama Cash projected expenditures 2020-2022

	Budget 2020	Budget 2021	Budget 2022
<b>Payments to Alliance Partners</b>	<b>4,330,000</b>	<b>4,330,000</b>	<b>4,330,000</b>
Expenditures related to strategies			
Grantmaking and accompaniment			
Direct grantmaking	4,275,000	4,100,000	4,300,000
Grantmaking and accompaniment implementation costs	2,387,298	1,950,000	1,950,000
Total grantmaking and accompaniment	6,662,298	6,050,000	6,250,000
Strengthening women's funds			
Women's funds direct grantmaking	1,020,000	1,300,000	1,300,000
Strengthening women's funds implementation costs	461,032	350,000	350,000
Total strengthening women's funds	1,481,032	1,650,000	1,650,000
Influencing the donor community			
Influencing the donor community implementation costs	1,236,620	950,000	950,000
Total influencing the donor community	1,236,620	950,000	950,000
<b>Sub-total expenditures related to strategies</b>	<b>9,379,949</b>	<b>8,650,000</b>	<b>8,850,000</b>
Income acquisition costs	1,649,210	1,800,000	1,800,000
Management and administration	771,583	700,000	700,000
<b>TOTAL EXPENDITURE MAMA CASH (excl. payments to Alliance Partners)</b>	<b>11,800,743</b>	<b>11,150,000</b>	<b>11,350,000</b>
<b>TOTAL EXPENDITURE MAMA CASH (incl. payments to Alliance Partners)</b>	<b>16,130,743</b>	<b>15,480,000</b>	<b>15,680,000</b>
<b>RESULT</b>	<b>901,643</b>	<b>0</b>	<b>0</b>

# Auditor's report

## INDEPENDENT AUDITOR'S REPORT

To: the Supervisory Board of Stichting Mama Cash in Amsterdam,  
The Netherlands.

### A. Report on the audit of the financial statements 2019 included in the annual report

#### Our opinion

We have audited the financial statements 2019 of Stichting Mama Cash based in Amsterdam, The Netherlands.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Mama Cash as at 31 December 2019 and of its result for 2019 in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2019;
2. the statement of income and expenditures for 2019; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing as well as the Policy rules implementation WNT, including the Audit Protocol WNT. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Stichting Mama Cash 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 opinion.

#### Compliance with rule against overlapping pursuant to the WNT not audited

In accordance with the Audit Protocol under the Standards for Remuneration Act ("WNT"), we have not audited the rule against overlapping as referred to in Section 1.6a of the WNT and Section 5(1)(j) of the WNT Implementing Regulations.

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This means that we have not audited whether an executive senior official exceeds the norm as a result of any positions as executive senior official at other institutions subject to the WNT, and whether the explanation required in this context is correct and complete.

## **B. Report on the other information included in the annual report**

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

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the 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 financial statements. Management is responsible for the preparation of the other information, including the Board's report, in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board.

## **C. Description of responsibilities regarding the financial statements**

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

The Board is responsible for the preparation and fair presentation of the financial statements, in accordance with the Guidelines for annual reporting 650 "Fundraising Organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the Standards for Remuneration Act (WNT). Furthermore, the Board is responsible for such internal control as the Board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the 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 financial statements using the going concern basis of accounting unless management either intends to dissolve 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 financial statements.

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

## **Our responsibilities for the audit of the 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 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 scepticism throughout the audit, in accordance with Dutch Standards on Auditing, as well as the Policy rules implementation WNT, including the Audit Protocol WNT, ethical requirements and independence requirements.

Our audit included e.g.:

- identifying and assessing the risks of material misstatement of the 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 management'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 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 financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Amsterdam, 1 May 2020

Dubois & Co. Registeraccountants

G. Visser RA

# Credits

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